



FORM INS-1

**MAINE ESTIMATED PAYMENT RETURN FOR
PREMIUMS AND/OR WORKERS COMPENSATION INSURANCE TAX**



99

1st Payment 2012, 01/01/12 - 03/31/12

1230001

Due 4/30/2012

Company _____ MRS Insurance Premiums Tax
 Account Number _____ - _____

Address _____ The first payment of estimated tax must be at least 35% of the total tax liability
 for either the preceding calendar year or the current year.

*Signature _____ **Estimated Payment**
 (from worksheet, line 3 below) _____, _____, _____ **.00**

Name/Title _____

Telephone _____

*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

**PAYMENT MUST
ACCOMPANY RETURN**



Make check payable to:
Treasurer, State of Maine
Mail To : Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065

Instructions

YOU MUST FILE FORM INS-1 UNLESS:

1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-4, or
2. Your annual tax obligation does not exceed \$1,000.

WORKSHEET:

Line 1: First Payment Tax Estimate. (35% of either 2011 tax paid or 2012 tax liability) \$ _____, _____, _____ **.00**

Line 2: Carryover From Prior Year. From 2011 Form INS-4, line 21a. Do not enter more than line 1..... \$ _____, _____, _____ **.00**

Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate
 payment line above. **(Must not be less than zero)** \$ _____, _____, _____ **.00**

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the MRS web site (www.maine.gov/revenue, select Laws & Rules) for details.

INTEREST & PENALTY:

For calendar year 2012, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty is the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.



FORM INS-1

**MAINE ESTIMATED PAYMENT RETURN FOR
PREMIUMS AND/OR WORKERS COMPENSATION INSURANCE TAX**



99

2nd Payment 2012, 04/01/12 - 06/30/12

1230001

Due 6/25/2012

Company _____ MRS Insurance Premiums Tax
 Account Number _____

Address _____ The second payment of estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year.

*Signature _____ **Estimated Payment**
 (from worksheet, line 3 below) _____ .00

Name/Title _____

Telephone _____

*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

**PAYMENT MUST
ACCOMPANY RETURN**



Make check payable to:
Treasurer, State of Maine
Mail To : Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065

Instructions

YOU MUST FILE FORM INS-1 UNLESS:

1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-4, or
2. Your annual tax obligation does not exceed \$1,000.

WORKSHEET:

Line 1: Second Payment Tax Estimate. (35% of either 2011 tax paid or 2012 tax liability)..... \$ _____ .00

Line 2: Carryover From Prior Year. From 2011 Form INS-4, line 21a less amount used for first payment. Do not enter more than line 1 \$ _____ .00

Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. *(Must not be less than zero)* \$ _____ .00

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the MRS web site (www.maine.gov/revenue, select Laws & Rules) for details.

INTEREST & PENALTY:

For calendar year 2012, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty is the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.



FORM INS-1

**MAINE ESTIMATED PAYMENT RETURN FOR
PREMIUMS AND/OR WORKERS COMPENSATION INSURANCE TAX**



99

3rd Payment 2012, 07/01/12 - 09/30/12

1230001

Due 10/31/2012

Company _____ MRS Insurance Premiums Tax
 Account Number _____

Address _____ The third payment of estimated tax must be at least 15% of the total tax liability
 for either the preceding calendar year or the current year.

*Signature _____ **Estimated Payment**
 (from worksheet, line 3 below) _____ **.00**

Name/Title _____

Telephone _____

*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

**PAYMENT MUST
ACCOMPANY RETURN**



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Treasurer, State of Maine
Mail To : Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065

Instructions

YOU MUST FILE FORM INS-1 UNLESS:

1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-4, or
2. Your annual tax obligation does not exceed \$1,000.

WORKSHEET:

Line 1: Third Payment Tax Estimate. (15% of either 2011 tax paid or 2012 tax liability) \$ _____ **.00**

Line 2: Carryover From Prior Year. From 2011 Form INS-4, line 21a less amount used for first and
 second payments. Do not enter more than line 1 \$ _____ **.00**

Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate
 payments line above. **(Must not be less than zero)** \$ _____ **.00**

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the MRS web site (www.maine.gov/revenue, select Laws & Rules) for details.

INTEREST & PENALTY:

For calendar year 2012, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty is the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.