



**January, 2012**



\*1231000\*

**Due 1/31/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment** \_\_\_\_\_ . 00  
(see instructions below)

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**

**Estimated Payment.** Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year.

**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](http://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 becomes the greater of \$25 or 25% of the tax due.

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**FORM INS-5**

Estimated payments for the 2012 fire investigation and prevention tax must be reconciled on the 2012 Maine Form INS-5 due March 15, 2013. Any final amount due must be paid with the return.

**Statutory References.** This return is made in compliance with 25 MRSA § 2399 and 36 MRSA § 2521-A.





**February, 2012**



\*1231000\*

**Due 2/29/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment** \_\_\_\_\_ . 00  
(see instructions below)

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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**March, 2012**



\*1231000\*

**Due 4/2/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment** \_\_\_\_\_ . 00  
(see instructions below)

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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**April, 2012**



\*1231000\*

**Due 4/30/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment** \_\_\_\_\_ .00  
(see instructions below)

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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**FORM INS-2**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**May, 2012**



**99**

\*1231000\*

**Due 5/31/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment** \_\_\_\_\_ . 00  
(see instructions below)

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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**June, 2012**



\*1231000\*

**Due 7/2/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment** \_\_\_\_\_ . 00  
(see instructions below)

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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**FORM INS-2**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

July, 2012



99

\*1231000\*

**Due 7/31/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment** \_\_\_\_\_ . 00  
(see instructions below)

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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**August, 2012**



\*1231000\*

**Due 8/31/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment** \_\_\_\_\_ . 00  
(see instructions below)

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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**September, 2012**



\*1231000\*

**Due 10/1/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment**  
(see instructions below)

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_. **00**

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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**Due 10/31/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment**  
(see instructions below)

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_. **00**

Name/Title \_\_\_\_\_

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**November, 2012**



\*1231000\*

**Due 11/30/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment**  
(see instructions below)

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_. **00**

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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**FORM INS-2**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**December, 2012**



\*1231000\*

**99**

**Due 12/31/2012**

Company \_\_\_\_\_

MRS Fire Tax Account Number \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_

**Estimated Payment**  
(see instructions below)

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_. **00**

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

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