



**FORM INS-6**

**Due 4/30/2012**

**MAINE ESTIMATED PAYMENT RETURN FOR  
NONADMITTED PREMIUMS TAX  
(SELF PROCURED & SURPLUS LINES)  
1st Payment 2012, 01/01/12 - 03/31/12**



\*1232001\*

99

**Surplus Lines**

Account Name \_\_\_\_\_

Account Number ..... \_\_\_\_\_

(Your federal ID number followed by the numbers 01. Self Procured filers, see instructions below)

Address \_\_\_\_\_

Except for self procured taxpayers, 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 calendar year.

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

**Estimated Payment**  
(from worksheet, line 3 below) ..... \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ **.00**

Telephone \_\_\_\_\_

Company/

Employer \_\_\_\_\_

\*Must be signed by Producer or company 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-6 UNLESS:**

1. You are a risk retention group and file only an annual Nonadmitted Premiums Tax return, Form INS-7, or
2. Your annual tax obligation does not exceed \$1,000.

**WORKSHEET: (NOTE: Self Procured insurers enter 3% [.03] of net premiums [actual gross premiums currently charged less return premiums] for this quarter on the estimated payment line above; do not complete worksheet below.)**

**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-7, line 9a. Do not enter more than line 1..... \$ \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ **.00**

**Line 3: Estimated Payment.** Subtract line 2 from line 1. Enter result here and also on estimated payment line above. .... \$ \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ **.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](http://www.maine.gov/revenue), select Laws & Rules) for details.

**SELF PROCURED TAXPAYERS:**

Self Procured account number - use EIN/SSN with a 01 suffix.

All filers, including Self Procured taxpayers, are required to also file Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return.

**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 30 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.

**STATUTORY REFERENCES**

This return is made in compliance with 36 MRSA § 2521-A.





**FORM INS-6**

**Due 6/25/2012**

**MAINE ESTIMATED PAYMENT RETURN FOR  
NONADMITTED LINES PREMIUM TAX  
(SELF PROCURED & SURPLUS LINES)  
2nd Payment 2012, 04/01/12 - 06/30/12**



**99**

\*1232001\*

**Surplus Lines**

Account Name \_\_\_\_\_

Account Number ..... \_\_\_\_\_

(Your federal ID number followed by the numbers 01. Self Procured filers, see instructions below)

Address \_\_\_\_\_

Except for self procured taxpayers, 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 calendar year.

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

**Estimated Payment**  
(from worksheet, line 3 below) ..... \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ **.00**

Telephone \_\_\_\_\_

Company/  
Employer \_\_\_\_\_

\*Must be signed by Producer or company 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-6 UNLESS:**

1. You are a risk retention group and file only an annual Nonadmitted Premiums Tax return, Form INS-7, or
2. Your annual tax obligation does not exceed \$1,000.

**WORKSHEET: (NOTE: Self Procured insurers enter 3% [.03] of net premiums [actual gross premiums currently charged less return premiums] for this quarter on the estimated payment line above; do not complete worksheet below.)**

**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-7, line 9a. 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 estimated payment line above. ....

\$ \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ **.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](http://www.maine.gov/revenue), select Laws & Rules) for details.

**SELF PROCURED TAXPAYERS:**

Self Procured account number - use EIN/SSN with a 01 suffix.

All filers, including Self Procured taxpayers, are required to also file Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return.

**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 30 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.

**STATUTORY REFERENCES**

This return is made in compliance with 36 MRSA § 2521-A.



**FORM INS-6**

**Due 10/31/2012**

**MAINE ESTIMATED PAYMENT RETURN FOR  
NONADMITTED LINES PREMIUMS TAX  
(SELF PROCURED & SURPLUS LINES)  
3rd Payment 2012, 07/01/12 - 09/30/12**



**99**

\*1232001\*

**Surplus Lines**

Account Name \_\_\_\_\_

Account Number ..... \_\_\_\_\_

(Your federal ID number followed by the numbers 01. Self Procured filers, see instructions below)

Address \_\_\_\_\_

Except for self procured taxpayers, 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 calendar year.

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

**Estimated Payment**  
(from worksheet, line 3 below) ..... \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ **.00**

Telephone \_\_\_\_\_

Company/  
Employer \_\_\_\_\_

\*Must be signed by Producer or company 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-6 UNLESS:**

1. You are a risk retention group and file only an annual Nonadmitted Premiums Tax return, Form INS-7, or
2. Your annual tax obligation does not exceed \$1,000.

**WORKSHEET: (NOTE: Self Procured insurers enter 3% [.03] of net premiums [actual gross premiums currently charged less return premiums] for this quarter on the estimated payment line above; do not complete worksheet below.)**

**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-7, line 9a less amount 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 estimated payment line above. .... \$ \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ **.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](http://www.maine.gov/revenue), select Laws & Rules) for details.

**SELF PROCURED TAXPAYERS:**

Self Procured account number - use EIN/SSN with a 01 suffix.

All filers, including Self Procured taxpayers, are required to also file Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return.

**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 30 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.

**STATUTORY REFERENCES**

This return is made in compliance with 36 MRSA § 2521-A.