



1st Payment 2014, 01/01/14- 03/31/14

1230001

Due 4/30/2014

| | | | |
|------------|----------------------|---|--------------------------|
| Company | <input type="text"/> | MRS Insurance Premiums Tax Account Number | <input type="text"/> |
| Address | <input type="text"/> | 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. | |
| | <input type="text"/> | | |
| *Signature | <input type="text"/> | Estimated Payment (from worksheet, line 3 below) | <input type="text"/> .00 |
| Name/Title | <input type="text"/> | | |
| Telephone | <input type="text"/> | | |

*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 MAKE ESTIMATED PAYMENTS UNLESS:

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000.

WORKSHEET:

| | | | |
|--|----|----------------------|-----|
| Line 1: First Payment Tax Estimate. (35% of either 2013 tax paid or 2014 tax liability) | \$ | <input type="text"/> | .00 |
| Line 2: Carryover From Prior Year. From 2013 Form INS-4, line 21a. Do not enter more than line 1. | \$ | <input type="text"/> | .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) | \$ | <input type="text"/> | .00 |

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

INTEREST & PENALTY:

For calendar year 2014, 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-4

Estimated payments for the 2014 Insurance Premium Tax must be reconciled on the 2014 Maine Form INS-4, due March 16,2015. Any final amount due must be paid with the return.



2nd Payment 2014, 04/01/14 - 06/30/14

1230001

Due 6/25/2014

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 MAKE ESTIMATED PAYMENTS UNLESS:

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000.

WORKSHEET:

| | | | |
|---|----|--|-----|
| Line 1: Second Payment Tax Estimate. (35% of either 2013 tax paid or 2014 tax liability) | \$ | | .00 |
| Line 2: Carryover From Prior Year. From 2013 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 MRS Rule 102 on the MRS web site (www.maine.gov/revenue, select Laws & Rules) for details.

INTEREST & PENALTY:

For calendar year 2014, 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-4

Estimated payments for the 2014 Insurance Premium Tax must be reconciled on the 2014 Maine Form INS-4, due March 16,2015. Any final amount due must be paid with the return.



3rd Payment 2014, 07/01/14 - 09/30/14

1230001

Due 10/31/2014

| | | | |
|------------|----------------------|--|--------------------------|
| Company | <input type="text"/> | MRS Insurance Premiums Tax Account Number | <input type="text"/> |
| Address | <input type="text"/> | 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. | |
| | <input type="text"/> | | |
| *Signature | <input type="text"/> | Estimated Payment (from worksheet, line 3 below) | <input type="text"/> .00 |
| Name/Title | <input type="text"/> | | |
| Telephone | <input type="text"/> | | |

*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 MAKE ESTIMATED PAYMENTS UNLESS:

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000.

WORKSHEET:

| | | | |
|--|----|----------------------|-----|
| Line 1: Third Payment Tax Estimate. (15% of either 2013 tax paid or 2014 tax liability) | \$ | <input type="text"/> | .00 |
| Line 2: Carryover From Prior Year. From 2013 Form INS-4, line 21a less amount used for first and second payments. Do not enter more than line 1 | \$ | <input type="text"/> | .00 |
| Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate payments line above. <i>(Must not be less than zero)</i> | \$ | <input type="text"/> | .00 |

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

INTEREST & PENALTY:

For calendar year 2014, 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-4

Estimated payments for the 2014 Insurance Premium Tax must be reconciled on the 2014 Maine Form INS-4, due March 16,2015. Any final amount due must be paid with the return.