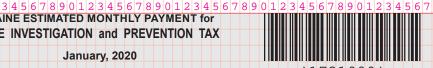
Due 01/31/2020

January, 2020



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Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company

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XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment

99999999 .00

(see instructions below)

Telephone 999 999 9999

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

ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine

Mail to: Maine Revenue Services

P.O. Box 1065

Augusta, ME 04332-1065

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

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.

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| Line of Business (Form INS-5, line 1) | | Percentage of Premiums allocated to fire (Form INS-5, line 1, column E) |
|--|---------------------------|---|
| Line 1a. | Fire | 100.00% |
| Line 1b. | Inland Marine | 26.56% |
| Line 1c. | Aircraft Physical Damage | Actual |
| Line 1d. | Auto – Private | 2.16% |
| | Auto - Commercial | |
| Line 1f. | Farmowners Multiple Peril | 67.05% |
| Line 1g. | Homeowners Multiple Peril | 44.11% |
| Line 1h. | Commercial Multiple Peril | 47.43% |
| Line 1i. | All Other Fire Related | 100.00% |

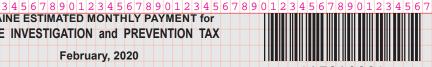
Interest & Penalty. For calendar year 2020, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due.

55 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 56 a maximum of 25% of the outstanding liability.

Form INS-5, Annual Return. File Form INS-5 by March 15, 2021 to reconcile your 2020 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Due 03/02/2020

February, 2020



Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company 9999999999

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*Signature

Estimated Payment (see instructions below)

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Telephone 999 999 9999

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

ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine

Mail to: Maine Revenue Services P.O. Box 1065

Augusta, ME 04332-1065

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

INSTRUCTIONS

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| Line 1h. | Commercial Multiple Peril | 47.43% |
| Line 1i. | All Other Fire Related | 100.00% |

Interest & Penalty. For calendar year 2020, 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, Annual Return. File Form INS-5 by March 15, 2021 to reconcile your 2020 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Due 03/31/2020

March, 2020



1731000

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See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details.

Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Address

XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment
(see instructions below)

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Name/Title XXXXXXXXXXXXXXXXX

Telephone 999 999 9999

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

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Form INS-5, Annual Return. File Form INS-5 by March 15, 2021 to reconcile your 2020 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Due 04/30/2020

April, 2020



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See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details.

Pay your tax electronically and eliminate the necessity of filing Form INS-2.

 Address

XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment
(see instructions below)

99999999 . 00

Telephone 999 999 9999

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

ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine

Mail to: Maine Revenue Services
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Augusta, ME 04332-1065

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INSTRUCTIONS

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Due 06/01/2020

May, 2020



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See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details.

Pay your tax electronically and eliminate the necessity of filing Form INS-2.

 Address

XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment
(see instructions below)

99999999 . 00

Name/Title XXXXXXXXXXXXXXXXX

Telephone 999 999 9999

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

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Mail to: Maine Revenue Services

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Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

INSTRUCTIONS

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Form INS-5, Annual Return. File Form INS-5 by March 15, 2021 to reconcile your 2020 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Due 06/30/2020

June, 2020



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See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details.

Pay your tax electronically and eliminate the necessity of filing Form INS-2.

 Address

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XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment
(see instructions below)

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Name/Title XXXXXXXXXXXXXXXXX

Telephone 999 999 9999

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

ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine

Mail to: Maine Revenue Services
P.O. Box 1065

Augusta, ME 04332-1065

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

INSTRUCTIONS

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Form INS-5, Annual Return. File Form INS-5 by March 15, 2021 to reconcile your 2020 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Due 07/31/2020

July, 2020



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Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically.

See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details.

Pay your tax electronically and eliminate the necessity of filing Form INS-2.

 Address

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XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment
(see instructions below)

99999999 . 00

Name/Title XXXXXXXXXXXXXXXXX

Telephone 999 999 9999

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ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine

Mail to: Maine Revenue Services

P.O. Box 1065 Augusta, ME 04332-1065

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

INSTRUCTIONS

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Form INS-5, Annual Return. File Form INS-5 by March 15, 2021 to reconcile your 2020 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Due 08/31/2020

August, 2020



Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company 9999999999

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XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment (see instructions below)

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Telephone 999 999 9999

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

ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine

Mail to: Maine Revenue Services P.O. Box 1065

Augusta, ME 04332-1065

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

INSTRUCTIONS

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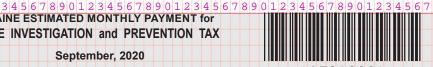
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Form INS-5, Annual Return. File Form INS-5 by March 15, 2021 to reconcile your 2020 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Due 09/30/2020

September, 2020



Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company 9999999999

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XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment (see instructions below)

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Telephone 999 999 9999

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ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine

Mail to: Maine Revenue Services P.O. Box 1065

Augusta, ME 04332-1065

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

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Due 11/02/2020

October, 2020



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Company 9999999999

Address

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XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment (see instructions below)

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Telephone 999 999 9999

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ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine

Mail to: Maine Revenue Services P.O. Box 1065

Augusta, ME 04332-1065

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

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.

25 M.R.S. § 2399 requires the Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance companies and associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations may not calculate the tax on the basis of alternate ratios.

| Line of Business (Form INS-5, line 1) | | Percentage of Premiums allocated to fire (Form INS-5, line 1, column E) |
|--|---------------------------|---|
| Line 1a. | Fire | 100.00% |
| Line 1b. | Inland Marine | 26.56% |
| Line 1c. | Aircraft Physical Damage | Actual |
| Line 1d. | Auto - Private | 2.16% |
| | Auto - Commercial | |
| Line 1f. | Farmowners Multiple Peril | 67.05% |
| Line 1g. | Homeowners Multiple Peril | 44.11% |
| Line 1h. | Commercial Multiple Peril | 47.43% |
| Line 1i. | All Other Fire Related | 100.00% |

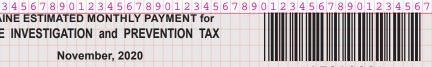
Interest & Penalty. For calendar year 2020, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due.

55 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 56 a maximum of 25% of the outstanding liability.

Form INS-5, Annual Return. File Form INS-5 by March 15, 2021 to reconcile your 2020 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Due 11/30/2020

November, 2020



Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at www.maine.gov/revenue (select Laws & Rules) for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company 9999999999

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*Signature

Estimated Payment (see instructions below)

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Telephone 999 999 9999

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

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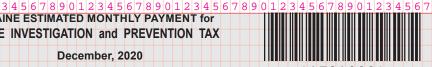
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Due 12/31/2020

December, 2020



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Company 9999999999

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XXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment (see instructions below)

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Telephone 999 999 9999

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

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