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04		Monthly Payment for				
05		and Prevention Tax	99			
06		ary 31, 2023				
07		lary 51, 2025	*2331000*			
09		bilities are <b>required</b> to remit ta				
10						
11	Pay your tax electronically and eli	iminate the necessity of filing	g Form INS-2.			
12						
13						
14		MRS Fire EIN	99999999999			
15						
16	Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
17						
18 19						
20		Estimated Payment	99999999 .00			
21		(see instructions below)				
22	Name/Title XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
23						
24		ENCLOSE PAYMENT				
25	*Must be signed by President, Treasurer, Secretary, Chief Accounting	Make check payable to: Tre				
26	Officer, or Attorney-in-Fact of a Reciprocal Insurer.	Mail to: Maine Revenue Serv	ICES			
27		Augusta, ME 04332-	1065			
28		Physical location: Maine Rever	nue Services, 51 Commerce Drive, Augusta, ME 04330			
29						
30 31		TRUCTIONO				
32		TRUCTIONS				
33	Estimated Payment. Every fire insurance company or association that					
34	statute to pay <b>1.4%</b> of the gross direct premiums for fire risks written in					
35	policyholders on direct fire premiums. The tax must be paid on an est 1/12 of the estimated total tax to be paid for the current calendar year.		in month, with each instaiment equal to at least			
36						
37	25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine The last determination was made in October 2018 and applies to tax					
38	associations must calculate their estimated tax payment on the t					
39	calculate the tax on the basis of alternate ratios.					
40		rcentage of Premiums alloca	ted to fire			
41	(Form INS 5 Jino 1)	orm INS-5, line 1, column E)				
42						
43						
45						

 Line 1c.
 Alrcraft Physical Damage
 Actual

 Line 1d.
 Auto – Private
 2.16%

 Line 1e.
 Auto – Commercial
 7.28%

 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 2023, 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. 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-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.



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345	6789012		1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9		
04				ed Monthly Payment for	
05		23	Fire Investigati	on and Prevention Tax	99
06	Eorm	INS-2			
07		1 1113-2	Due: Fe	bruary 28, 2023	*2331000*
80					
09			Certain taxpayers with large annual ta ee MRS Rule 102 on the MRS website		
			Pay your tax electronically and		
12	-				
13					
14	Company	XXXXXXXX	*****	MRS Fire EIN	99999999999
15					
16	Address	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXX		
17	1				
18		XXXXXXXXX	XXXXXXXXX XX 99999		
19					
20 21	*Signature			Estimated Payment	
22	Name/Title	XXXXXXXX	XXXXXXXXXX	(see instructions belo	//////////////////////////////////////
23					
24	Telephone	999 999	9999	ENCLOSE PAYMENT	
25					Treasurer, State of Maine
26			nt, Treasurer, Secretary, Chief Account f a Reciprocal Insurer.	Ing Mail to: Maine Revenue S	Services
27		······································		Augusta, ME 043	332-1065
28					evenue Services, 51 Commerce Drive, Augusta, ME 04330
29 30					
31				NETRUCTIONE	
32	•			NSTRUCTIONS	
33					s premiums or assessments in Maine is required by
34					f all direct return premiums and all dividends paid to each month, with each installment equal to at least
35	1/12 of the		ax to be paid for the current calendar y		
36		£ 2200 requires	the Maine Dureau of Incurance to de	termine every E veere the be	sis percentage of fire risk allocated to each line of
37	incuranco				on or after January 1, 2019. Insurance companies
38	and assoc	iations must ca	Iculate their estimated tax payment		n rates below. Companies and associations may
40		ate the tax on th	e basis of alternate ratios.		
41		Line of	Business	Percentage of Premiums al	
42	2	(Form I	NS-5, line 1) 1a. Fire	(Form INS-5, line 1, column	E)
43			ta. ⊢ire 1b. Inland Marine		
44		Line	1c. Aircraft Physical Damage	Actual	
45			1d. Auto – Private 1e. Auto – Commercial		
46		Line	1f. Farmowners Multiple Peril	67.05%	
47		Line	1g. Homeowners Multiple Peril	44.11%	
48		Line	Commercial Multiple Peril           1i.         All Other Fire Related		
49 50					
51					
52					nalty for failure to file a return on time is the greater of
53	\$25 or 10%	່ of the tax due, ເ	unless the return is filed more than 60 o	lays after the receipt of a dema	and notice from the state tax assessor, in which case
54	liability for		comes the greater of \$25 or 25% of the action thereof during which the failure of		e to pay a tax liability timely is 1% of the outstanding
55					
56	Form INS-		<ol> <li>File Form INS-5 by March 15, 2024 to y additional tax due to avoid interest a</li> </ol>		tigation and prevention tax liability with the estimated
57		its and to pay an	y additional tax due to avoid interest a	na penaty charges.	
58 59		References. This	s return is made in compliance with 25	M.R.S. § 2399 and 36 M.R.S.	§ 2521-A.
60					
61				Maine 🛄	
62				TAX PORTAL maine.gov/revenue/portal	
63					



01				
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3 4 5	6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	23456789012345	678901234567890123	456789012
04	<b>2023</b> Maine Estimated Mo Fire Investigation a	onthly Payment for		
05	<b>LULU</b> Fire Investigation a	nd Prevention Tax		99
06	Form INS-2			
07	Form INS-2 Due: March	n 31,2023	*2331000*	
08				
09	Note: Certain taxpayers with large annual tax liab			
10	See MRS Rule 102 on the MRS website at <u>w</u>			
11	Pay your tax electronically and elin	minate the necessity of filir	ig Form INS-2.	
12				
13				
14	Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	MRS Fire EIN	99999999999	
15				
16	Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
17				
18	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
19				
20	*Signature	Estimated Payment	999999	99.00
21		(see instructions below)		
22	Name/Title XXXXXXXXXXXXXXXXXXXX			
23		ENCLOSE PAYMENT		
24 25	Telephone 999 999 9999			
26	*Must be signed by President, Treasurer, Secretary, Chief Accounting	Make check payable to: To Mail to: Maine Revenue Ser		
27	Officer, or Attorney-in-Fact of a Reciprocal Insurer.	P.O. Box 1065		
28		Augusta, ME 04332	-1065	
29		Physical location: Maine Reve	enue Services, 51 Commerce Drive, Augu	usta, ME 04330
30				
31				
32		RUCTIONS		
33	Estimated Payment. Every fire insurance company or association that			
34	statute to pay 1.4% of the gross direct premiums for fire risks written in			
35	policyholders on direct fire premiums. The tax must be paid on an esti 1/12 of the estimated total tax to be paid for the current calendar year.	mated basis at the end of ea	ich month, with each installment equa	al to at least
36				
37	25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determ			
38	insurance. The last determination was made in October 2018 and applie			
39	and associations must calculate their estimated tax payment on t not calculate the tax on the basis of alternate ratios.	he basis of the allocation r	ates below. Companies and associ	auons may
40				
41		centage of Premiums alloc		
42	Line 1a Fire	rm INS-5, line 1, column E)		
43	Line 1a. The Line Line Line 1b. Inland Marine			
44	Line 1c. Aircraft Physical Damage			

3 4 5

 Line 1b.
 Inland Marine
 26.56%

 Line 1c.
 Aircraft Physical Damage
 Actual

 Line 1d.
 Auto – Private
 2.16%

 Line 1e.
 Auto – Commercial
 7.28%

 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 2023, 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. 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-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.



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	2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7	7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6	78901
04 <b>–</b> 2		nated Monthly Payment for igation and Prevention Tax	99
06			
J /		Due: May 1, 2023 *2331000*	
08 09	Note: Certain taxpavers with large annua	ual tax liabilities are <b>required</b> to remit tax payments electronically.	
10	See MRS Rule 102 on the MRS web	ebsite at www.maine.gov/revenue/publications/rules for details.	
11 12	Pay your tax electronically	y and eliminate the necessity of filing Form INS-2.	
13			
14 Company	* ******************************	MRS Fire EIN         999999999999	
15 16 Address	*****	XX	
17			
18	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99	
19 20 *Signatui	e	Estimated Payment 99999999	00
21		(see instructions below)	
	e XXXXXXXXXXXXXXXXXX		
23 24 Telephon	e 999 999 9999	ENCLOSE PAYMENT	
25 *Must be	signed by President, Treasurer, Secretary, Chief Acco	Make check payable to: Treasurer, State of Maine	
Officer o	Attorney-in-Fact of a Reciprocal Insurer.	Mail to: Maine Revenue Services	
27 28		Augusta, ME 04332-1065	
29		Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME	04330
30			
31 32		INSTRUCTIONS	
33 Estimate		station that does business or collects premiums or assessments in Maine is require written in Maine, less the amount of all direct return premiums and all dividends pa	
<sup>34</sup> policyho	ders on direct fire premiums. The tax must be paid on	on an estimated basis at the end of each month, with each installment equal to at	
35 1/12 of tl 36	ne estimated total tax to be paid for the current calenda	dar year.	
37 25 M.R.		to determine every 5 years the basis percentage of fire risk allocated to each lir and applies to tax periods beginning on or after January 1, 2019. <b>Insurance compa</b>	
and ass	ociations must calculate their estimated tax payme	nent on the basis of the allocation rates below. Companies and associations	
39 <b>not calc</b> 40	ulate the tax on the basis of alternate ratios.		
41	Line of Business (Form INS-5, line 1)	Percentage of Premiums allocated to fire (Form INS-5, line 1, column E)	
42	Line 1a. Fire		
4344	Line 1b. Inland Marine Line 1c. Aircraft Physical Damage		
15	Line 1d. Auto – Private		
46	Line 1e. Auto – Commercial Line 1f. Farmowners Multiple Peril		
	Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril		
48 49	Line 1i. All Other Fire Related		
48 49 50			
48 49 50 51 Interest	& Penalty. For calendar year 2023, the interest rate is 3	s 7%, compounded monthly. The penalty for failure to file a return on time is the grea	
48 49 50 51 Interest 52 \$25 or 10 53 the failur	<b>&amp; Penalty.</b> For calendar year 2023, the interest rate is 0% of the tax due, unless the return is filed more than 6 e-to-file penalty becomes the greater of \$25 or 25% of	s 7%, compounded monthly. The penalty for failure to file a return on time is the grea n 60 days after the receipt of a demand notice from the state tax assessor, in which of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outsta	case
48 49 50 51 <b>Interest</b> 52 \$25 or 1 53 the failur 54	<b>&amp; Penalty.</b> For calendar year 2023, the interest rate is 50% of the tax due, unless the return is filed more than 6 e-to-file penalty becomes the greater of \$25 or 25% of br each month or fraction thereof during which the failu	s 7%, compounded monthly. The penalty for failure to file a return on time is the grea n 60 days after the receipt of a demand notice from the state tax assessor, in which of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outsta lure continues, to a maximum of 25% of the outstanding liability.	case nding
48 49 50 51 <b>Interest</b> 52 \$25 or 1 53 the failur 54 liability fo 55 <b>Form IN</b>	<b>&amp; Penalty.</b> For calendar year 2023, the interest rate is 50% of the tax due, unless the return is filed more than 6 e-to-file penalty becomes the greater of \$25 or 25% of br each month or fraction thereof during which the failu <b>S-5, Annual Return.</b> File Form INS-5 by March 15, 202	s 7%, compounded monthly. The penalty for failure to file a return on time is the grean 60 days after the receipt of a demand notice from the state tax assessor, in which of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outsta lure continues, to a maximum of 25% of the outstanding liability.	case nding
52\$25 or 1053the failur54liability for55Form IN56tax payn57	<b>&amp; Penalty.</b> For calendar year 2023, the interest rate is 50% of the tax due, unless the return is filed more than 6 e-to-file penalty becomes the greater of \$25 or 25% of 50 reach month or fraction thereof during which the failu <b>S-5, Annual Return.</b> File Form INS-5 by March 15, 202 tents and to pay any additional tax due to avoid interest	s 7%, compounded monthly. The penalty for failure to file a return on time is the great n 60 days after the receipt of a demand notice from the state tax assessor, in which of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outsta lure continues, to a maximum of 25% of the outstanding liability. D24 to reconcile your 2023 fire investigation and prevention tax liability with the estim est and penalty charges.	case nding
48         19           50         Interest           52         \$25 or 1           53         the failur           54         Form IN           55         Form IN           56         Tax payn	<b>&amp; Penalty.</b> For calendar year 2023, the interest rate is 50% of the tax due, unless the return is filed more than 6 e-to-file penalty becomes the greater of \$25 or 25% of br each month or fraction thereof during which the failu <b>S-5, Annual Return.</b> File Form INS-5 by March 15, 202	s 7%, compounded monthly. The penalty for failure to file a return on time is the great n 60 days after the receipt of a demand notice from the state tax assessor, in which of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outsta lure continues, to a maximum of 25% of the outstanding liability. D24 to reconcile your 2023 fire investigation and prevention tax liability with the estim est and penalty charges.	case nding

TAX PORTAL www.maine.gov/revenue/portal

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04		4567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567	
05	E 2023 Maine Estim	ation and Prevention Tax	99
06	Form INS-2		
07		e: May 31, 2023	*2331000*
08	Note: Certain taxpayers with large annua	tax liabilities are required to remit ta	
10		site at <u>www.maine.gov/revenue/public</u>	
11	Pay your tax electronically	and eliminate the necessity of filing	g Form INS-2.
12			
13	Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		99999999999
15	Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X MRS Fire EIN	999999999999
16	Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	
17			
18	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9	
19 20	*Cignatura	Estimated Payment	99999999 .00
20	*Signature	Estimated Payment (see instructions below)	99999999 .00
22	Name/Title XXXXXXXXXXXXXXXXXXX		
23		ENCLOSE PAYMENT	
24	Telephone 999 999 9999		
25 26	*Must be signed by President, Treasurer, Secretary, Chief Acco	unting Make check payable to: Tre Mail to: Maine Revenue Servi	
27	Officer, or Attorney-in-Fact of a Reciprocal Insurer.	P.O. Box 1065	
28		Augusta, ME 04332-	nue Services, 51 Commerce Drive, Augusta, ME 04330
29		Filysical location. Maine Rever	ide Services, 31 Commerce Drive, Augusta, ME 04330
30 31			
32		INSTRUCTIONS	
33	Estimated Payment. Every fire insurance company or associa		
34	statute to pay 1.4% of the gross direct premiums for fire risks w policyholders on direct fire premiums. The tax must be paid on		
35	1/12 of the estimated total tax to be paid for the current calenda	ar year.	
37	25 M.R.S. § 2399 requires the Maine Bureau of Insurance to	determine every 5 years the basis p	percentage of fire risk allocated to each line of
38	insurance. The last determination was made in October 2018 ar and associations must calculate their estimated tax payme		
39	not calculate the tax on the basis of alternate ratios.		is below. Companies and associations may
40	Line of Business	Percentage of Premiums alloca	ted to fire
41	(Form INS-5 line 1)	(Form INS-5 line 1 column E)	
42	Line 1a. Fire Line 1b. Inland Marine		
44	Line 1c. Aircraft Physical Damage	Actual	
45	Line 1d. Auto – Private Line 1e. Auto – Commercial		
46	Line 1f. Farmowners Multiple Peril		
47 48	Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril		
40	Line 1i. All Other Fire Related		
50			
51			
52	Interest & Penalty. For calendar year 2023, the interest rate is \$25 or 10% of the tax due, unless the return is filed more than 6		
53 54	the failure-to-file penalty becomes 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
55	liability for each month or fraction thereof during which the failu	ire continues, to a maximum of 25% o	f the outstanding liability.
56	Form INS-5, Annual Return. File Form INS-5 by March 15, 202		ion and prevention tax liability with the estimated
57	tax payments and to pay any additional tax due to avoid interest	st and penalty charges.	
58	Statutory References. This return is made in compliance with	25 M.R.S. § 2399 and 36 M.R.S. § 2	521-A.
59 60			
61		Maine 🛄	



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345	67	7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	
04		2023 Maine Estimated Mo Fire Investigation a	
05		<b>LULJ</b> Fire Investigation a	nd Prevention Tax 99
06		Form INS-2	
07		Due: June 3	<b>0, 2023</b> *2331000*
08			
09		Note: Certain taxpayers with large annual tax lia	pilities are <b>required</b> to remit tax payments electronically.
10			ww.maine.gov/revenue/publications/rules for details.
11		Pay your tax electronically and eli	minate the necessity of filing Form INS-2.
12			
13			
14	C	Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	MRS Fire EIN 99999999999
15			
16	A	Nddress XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
17			
18		xxxxxxxxxxxxxxxxx xx 99999	
19			
20	*	Signature	Estimated Payment 99999999 . 00
21			(see instructions below)
22	Ν	lame/Title XXXXXXXXXXXXXXXXXX	
23			
24	Т	elephone 999 999 9999	ENCLOSE PAYMENT
25			Make check payable to: Treasurer, State of Maine
26		Must be signed by President, Treasurer, Secretary, Chief Accounting	Mail to: Maine Revenue Services
27	C	Officer, or Attorney-in-Fact of a Reciprocal Insurer.	P.O. Box 1065
28			, 🎮 – Augusta, ME-04332-1065
29			Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330
30			
31			PLICTIONS
32			RUCTIONS
33	E	Estimated Payment. Every fire insurance company or association that	t does business or collects premiums or assessments in Maine is required by
34			Maine, less the amount of all direct return premiums and all dividends paid to
35			mated basis at the end of each month, with each installment equal to at least
36	1	1/12 of the estimated total tax to be paid for the current calendar year.	
37	2	25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine e	every 5 years the basis percentage of fire risk allocated to each line of insurance.
38	-1	The last determination was made in October 2018 and applies to tax	periods beginning on or after January 1, 2019. Insurance companies and
39			asis of the allocation rates below. Companies and associations may not
40	C	calculate the tax on the basis of alternate ratios.	
		Line of Business Per	centage of Premiums allocated to fire
41		(Form INS-5, line 1) (Fo	rm INS-5, line 1, column E)
42		Line 1a. Fire	
43		Line 1b. Inland Marine	
44		Line 1c. Aircraft Physical Damage Line 1d. Auto – Private	
45		Line 1e. Auto – Commercial	.7.28%
46		Line 1f. Farmowners Multiple Peril	
47		Line 1g. Homeowners Multiple Peril	
48		Line 1h. Commercial Multiple Peril	47.43%

59

Interest & Penalty. For calendar year 2023, 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. 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-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.

Line 1i. All Other Fire Related ...... 100.00%



5 2	023		Monthly Payment for and Prevention Tax		9
	m INS-2		ly 31, 2023	*23	31000*
8				~23	S1000 *
9			abilities are <b>required</b> to remit t		
.0			www.maine.gov/revenue/publ liminate the necessity of filir		S.
.1	Fay yo	di tax electronically and e	inimitate the necessity of fini	ig i onn nio-2.	
.2 .3					
4 Company	/ xxxxxxxxxxxxxxx	*****	MRS Fire EIN	9999999999	99
5					
6 Address	*****	XXXXXXXXXXXX			
7					
8	XXXXXXXXXXXXXXXX	XXX XX 999999			
.9					
0 *Signatu	e		Estimated Payment		999999999 .00
1			(see instructions below)		
	le XXXXXXXXXXXXXXXX	XXXX			
3			ENCLOSE PAYMENT		
	e 999 999 9999				
5 *Must be	signed by President, Treasurer,	Secretary, Chief Accounting	Make check payable to: Tr Mail to: Maine Revenue Serve		
Officer, o	r Attorney-in-Fact of a Reciproca	al Insurer.	P.O. Box 1065		
28			Augusta, ME 04332	2-1065	
.0			Physical location: Maine Reve	enue Services, 51 Comme	erce Drive, Augusta, ME 043
0					
1		INS	TRUCTIONS		
32					
Section 2 Estimate	ed Payment. Every fire insurance				
	p pay <b>1.4%</b> of the gross direct pr				
4 statute to		ie lax must be baid on an es	stimated basis at the end of ea		stailment equal to at least
4 statute to policyho 5 1/12 of t	ne estimated total tax to be paid		stimated basis at the end of ea r.		staliment equal to at least
4 statute to policyho 5 1/12 of t	ne estimated total tax to be paid	for the current calendar yea	r		
statute to policyho 5 1/12 of t 7 25 M.R.	ne estimated total tax to be paid S. § 2399 requires the Maine B	for the current calendar yea Bureau of Insurance to deter	r. mine every 5 years the basis	percentage of fire risk	allocated to each line of
<ul> <li>statute to policyho</li> <li>1/12 of t</li> <li>25 M.R.</li> <li>insurance</li> <li>and ass</li> </ul>	ne estimated total tax to be paid S. § 2399 requires the Maine E e. The last determination was ma ociations must calculate their	for the current calendar yea Bureau of Insurance to deter ade in October 2018 and app estimated tax payment on	r. mine every 5 years the basis lies to tax periods beginning or	percentage of fire risk or after January 1, 201	allocated to each line of 9. Insurance companies
<ul> <li>statute to policyho</li> <li>1/12 of t</li> <li>25 M.R.</li> <li>insurance</li> <li>and ass</li> <li>not calce</li> </ul>	he estimated total tax to be paid S. § 2399 requires the Maine E e. The last determination was ma	for the current calendar yea Bureau of Insurance to deter ade in October 2018 and app estimated tax payment on	r. mine every 5 years the basis lies to tax periods beginning or	percentage of fire risk or after January 1, 201	allocated to each line of 9. Insurance companies
<ul> <li>statute to policyho</li> <li>1/12 of t</li> <li>25 M.R.</li> <li>insurance</li> <li>and ass</li> <li>not calce</li> </ul>	he estimated total tax to be paid S. § 2399 requires the Maine E e. The last determination was ma ociations must calculate their ulate the tax on the basis of a	for the current calendar yea Bureau of Insurance to deter ade in October 2018 and app estimated tax payment on Iternate ratios.	r. mine every 5 years the basis lies to tax periods beginning or <b>the basis of the allocation r</b> a	percentage of fire risk n or after January 1, 20 <sup>7</sup> ates below. Companie	allocated to each line of 9. Insurance companies
<ul> <li>statute to policyho</li> <li>1/12 of t</li> <li>25 M.R.</li> <li>insurance</li> <li>and ass</li> <li>not calc</li> <li>1</li> </ul>	ne estimated total tax to be paid S. § 2399 requires the Maine E e. The last determination was ma ociations must calculate their	for the current calendar yea Bureau of Insurance to deter ade in October 2018 and app estimated tax payment on Iternate ratios.	r. mine every 5 years the basis lies to tax periods beginning or	percentage of fire risk or after January 1, 20 <sup>7</sup> ates below. Companie cated to fire	allocated to each line of 9. Insurance companies
<ul> <li>statute to policyho</li> <li>1/12 of t</li> <li>25 M.R.</li> <li>insurance</li> <li>and ass</li> <li>not calc</li> <li>1</li> </ul>	he estimated total tax to be paid S. § 2399 requires the Maine E e. The last determination was ma ociations must calculate their ulate the tax on the basis of a Line of Business (Form INS-5, line 1) Line 1a. Fire	for the current calendar yea Bureau of Insurance to deter ade in October 2018 and app estimated tax payment on Iternate ratios.	r. mine every 5 years the basis lies to tax periods beginning or the basis of the allocation ra ercentage of Premiums alloc form INS-5, line 1, column E) 100.00%	percentage of fire risk or after January 1, 20 <sup>7</sup> ates below. Companie cated to fire	allocated to each line of 9. Insurance companies
<ul> <li>statute to policyho</li> <li>1/12 of t</li> <li>25 M.R.</li> <li>insurance</li> <li>and ass</li> <li>not calc</li> <li>1</li> <li>2</li> <li>3</li> </ul>	he estimated total tax to be paid S. § 2399 requires the Maine E e. The last determination was mo- ociations must calculate their ulate the tax on the basis of a Line of Business (Form INS-5, line 1) Line 1a. Fire Line 1b. Inland M	for the current calendar yea Bureau of Insurance to deter ade in October 2018 and app estimated tax payment on Iternate ratios.	r. mine every 5 years the basis lies to tax periods beginning or the basis of the allocation ra ercentage of Premiums alloc form INS-5, line 1, column E) 100.00% 26.56%	percentage of fire risk or after January 1, 20 <sup>7</sup> ates below. Companie cated to fire	allocated to each line of 9. Insurance companies
<ul> <li>statute to policyho</li> <li>1/12 of t</li> <li>25 M.R.</li> <li>insurance</li> <li>and ass</li> <li>not calce</li> <li>1</li> <li>2</li> <li>3</li> <li>4</li> </ul>	he estimated total tax to be paid S. § 2399 requires the Maine E e. The last determination was mo- ociations must calculate their ulate the tax on the basis of a Line of Business (Form INS-5, line 1) Line 1a. Fire Line 1b. Inland M Line 1c. Aircraft	for the current calendar yea Bureau of Insurance to deter ade in October 2018 and app estimated tax payment on Iternate ratios. Po (F Marine Physical Damage	r. mine every 5 years the basis lies to tax periods beginning or the basis of the allocation ra ercentage of Premiums alloc form INS-5, line 1, column E) 100.00% 26.56% Actual	percentage of fire risk or after January 1, 20 <sup>7</sup> ates below. Companie cated to fire	allocated to each line of 9. Insurance companies
3         statute to policyho           5         1/12 of to           7         25 M.R.           8         insurance           9         not calco           0         1           2         3           4         5	he estimated total tax to be paid S. § 2399 requires the Maine E e. The last determination was mo ociations must calculate their ulate the tax on the basis of a Line of Business (Form INS-5, line 1) Line 1a, Fire Line 1b, Inland M Line 1c, Aircraft Line 1d, Auto – F Line 1e, Auto – C	for the current calendar yea Bureau of Insurance to deter ade in October 2018 and app estimated tax payment on Iternate ratios. Provide Marine Physical Damage Private Commercial	r. mine every 5 years the basis lies to tax periods beginning or the basis of the allocation ra- ercentage of Premiums alloc form INS-5, line 1, column E) 100.00% 26.56% Actual 2.16% 7.28%	percentage of fire risk or after January 1, 20 <sup>7</sup> ates below. Companie cated to fire	allocated to each line of 9. Insurance companies
<ul> <li>statute to policyho</li> <li>1/12 of t</li> <li>25 M.R.</li> <li>insurance</li> <li>and ass</li> <li>not calc</li> <li>1</li> <li>2</li> <li>3</li> </ul>	he estimated total tax to be paid S. § 2399 requires the Maine E e. The last determination was mo ociations must calculate their ulate the tax on the basis of a Line of Business (Form INS-5, line 1) Line 1a, Fire Line 1b, Inland N Line 1c, Aircraft Line 1d, Auto – F Line 1e, Auto – ( Line 1f, Farmow	for the current calendar yea Bureau of Insurance to deter ade in October 2018 and app estimated tax payment on Iternate ratios. Physical Damage Private	r. mine every 5 years the basis lies to tax periods beginning or the basis of the allocation ra- ercentage of Premiums alloc form INS-5, line 1, column E) 100.00% 26.56% Actual 2.16% 7.28% 67.05%	percentage of fire risk or after January 1, 20 <sup>7</sup> ates below. Companie cated to fire	allocated to each line of 9. Insurance companies

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Interest & Penalty. For calendar year 2023, 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. 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-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.

Line 1i. All Other Fire Related ...... 100.00%



01						
000	0 0 0 0 1 1 1 1 1 1 1 1 1 2 2 2 2 2 2 2	3 3 3 3 3 3 3 3 3 3 4 4	4 4 4 4 4 4 4 4 5 5 5 5 5 5	55556666666	6 6 6 7 7 7 7 7 7 7	7778888
345	678901234567890123456789	0 1 2 3 4 5 6 7 8 9 0 1	23456789012345	67890123456	7890123456	789012
04		Maine Estimated M	Nonthly Payment for			
05	2023	<b>Fire Investigation</b>	and Prevention Tax			99
06						
07	Form INS-2	Due: Augu	ust 31, 2023	*23	31000*	
08						
09			bilities are <b>required</b> to remit ta			
10			vww.maine.gov/revenue/publi		•	
11		electronically and eli	minate the necessity of filin	g Form INS-2.		
12						
13						
14		XXXXXXXXX	MRS Fire EIN	9999999999	99	
15						
10	Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXX				
17						
18		XX 99999				
19						
20	*Signature		Estimated Payment		999999999	.00
21			(see instructions below)			
22	Name/Title XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X				
23			ENCLOSE PAYMENT			
24			ENGLOSE FAIMENT			
25		tony Chief Accounting	Make check payable to: Tre			
26	Officer, or Attorney-in-Fact of a Reciprocal Insur		Mail to: Maine Revenue Serv	rices		
27			P.O. Box 1065 Augusta, ME 04332-	-1065		
28			Physical location: Maine Reve		rce Drive Augusta M	E 04330
29					oc Drive, / tuguota, mi	_ 04000
30						
31		INST	RUCTIONS			
32		nony or opposition the	t daga bugingga or callecta pr	omiumo or accomon	to in Moine is requir	od by
33	statute to pay 4 40/ of the grass direct promium					
34	policyholders on direct fire premiums. The tax r	must be paid on an esti	mated basis at the end of eac			
35		e current calendar year.				
36	25 M.R.S. § 2399 requires the Maine Bureau	of Insurance to determ	ine every 5 years the basis	percentage of fire rick	allocated to each li	ine of
37	incurrence. The last determination was made in (					
38	and associations must calculate their estimation					
39		e ratios.				
40	Line of Business	Bo	contage of Promiums allog	ated to fire		
41			centage of Premiums alloca orm INS-5, line 1, column E)			
42			00.000/			

3 4 5

L	ine of Bus	siness	Percentage of Premiun
(	Form INS-	5, line 1)	(Form INS-5, line 1, col
	Line 1a	Fire	100.00%
	Line 1b.	Inland Marine	
	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	
	Line 1h.	Commercial Multiple Peril	
	Line 1i.	All Other Fire Related	100.00%

**Interest & Penalty.** For calendar year 2023, 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. 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-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.



Form INS-2       Due: October 2, 2023       *2331.000*         Note: Certain taxpayets with large annual tax itabilities are required to remit tax payments electronically. See MRS Role 102 on the MRS webset at vxxvv mana gov/mvmus/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.         Company       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	- 20		nated Monthly Payment for gation and Prevention Tax	
See MRS Rule 102 on the MRS website at www.mane.gov/revenue/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.         Company       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Form	INS-2	e: October 2, 2023	*2331000*
Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		See MRS Rule 102 on the MRS web	bsite at <u>www.maine.gov/revenue/pub</u>	lications/rules for details.
Signature       Estimated Payment       99999999         Signature       (see instructions below)         Name/Title       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Company	*****	X MRS Fire EIN	99999999999
*Signature       Estimated Payment       9999999         Name/Title XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Address	*****	(X	
Image: Second		xxxxxxxxxxxxxx	99	
NamerTitle       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	*Signature			
Telephone 999 999 999 999 Must be signed by President, Treasurer, Secretary, Chief Accounting Make check payable to: Treasurer, State of Maine Maine Revenue Services P.O. Box 1065 Augusta, ME 04332-1066 Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04 INSTRUCTIONS Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required statute to pay 14% of the gross direct premiums for fire risks written in Maine. Less the amount of all direct return premiums and all dividends paid 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 lee 1/12 of the estimated total tax to be paid for the current calendar year. 25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1. 2019. Insurance companiand associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations mot calculate the tax on the basis of alternate ratios. Line of Business (Form INS-5, line 1) (Crom INS-5, line 1) (D0.00% Line 16. Auto – Private 218 and 27.28% Line 1. Column E) Line 14. Fire. Line 16. Auto – Commercial Multiple Peril. 47.43% Line 11. All Other Fire Related 100.00% Line 14. All Other Fire Related 100.00% Line 14. All Other Fire Related 100.00% Line 14. All Other Fire Related 100.00% Line 15. All Other Fire Related 100.00% Line 16. Auto – Riveta of 325 or 25% of the tax due. Line big the due, unless the greater fire of a demand notice from the state tax assessor, in which or the failure-to-file penalty becomes the greater of 525 or 25% of the tax due. Line big big this (15% of the outstand tax big big the outstand tability tine) (15% of the outstand tability t	Name/Title	xxxxxxxxxxxxxxxx	(see instructions below)	
Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.       Make check payable to: Treasurer, State of Maine Main to: Maine Revenue Services Post 1085 Augusta, ME 04332-1065         Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 0         INSTRUCTIONS	Telephone	999 999 9999	ENCLOSE PAYMENT	
Officer, or Attorney-in-Fact of a Reciprocal Insurer.       Insure recent as the second			ounting the second se	
Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME C         INSTRUCTIONS         Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required 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 polycholders 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 let 1/12 of the estimated total tax to be paid for the current calendar year.         25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance compani and associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations must calculate the restimated tax payment on the basis of the allocated to fire (Form INS-5, line 1)         Line of Business       Percentage of Premiums allocated to fire (Form INS-5, line 1)         Line is Line:       100.00%         Line is Line:       20.65%         Line if a. Aircraft Physical Damage       Actual         Line if B. Homeowners Multiple Peril       47.43%         Line if I. Commercial Multiple Peril       47.43%         Line if I. Commercial Multiple Peril       47.43%         Line if I. All Other Fire Related       100.00% <t< td=""><td>Officer, or A</td><td>ttorney-in-Fact of a Reciprocal Insurer.</td><td>P.O. Box 1065</td><td></td></t<>	Officer, or A	ttorney-in-Fact of a Reciprocal Insurer.	P.O. Box 1065	
INSTRUCTIONS         Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required statute to pay 1.4% of the gross direct premiums for fire risks written in Maine, iess the amount of all direct return premiums and all dividends paid 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 let 1/12 of the estimated total tax to be paid for the current calendar year.         25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance compani and associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations m not calculate the tax on the basis of alternate ratios.         Line of Business       Percentage of Premiums allocated to fire (Form INS-5, line 1)       Insurance: Commercial 200%         Line 1a. Fire       100.00%       Ine 10. Aluo – Private       2.16%         Line 1a. Grue 1.       2.16%       Ine 11. Aluo – Commercial 7.28%       Ine 11. Aluo – Private       2.16%         Line 1a. Fire       100.00%       Ine 14. Aluo – Private       2.16%       Ine 19. Aluo – Private       2.16%         Line 1a. Aluo – Commercial Multiple Peril       47.43%       Ine 14. Aluo – Commercial Multiple Peril       47.43%       Ine 11. All Other Fire Related       100.00%				
Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required 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 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 lea 1/12 of the estimated total tax to be paid for the current calendar year. 25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance companiand associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations mot calculate the tax on the basis of alternate ratios.  Line of Business Percentage of Premiums allocated to fire (Form INS-5, line 1) Line 1a, Fire 100.00% Line 1b, Inland Marine 26.56% Line 1c, Aircraft Physical Damage Actual Line 1c, Aircraft Physical Damage Actual Line 1c, Aircraft Physical Damage Actual Line 1f, Farmowners Multiple Peril 44.11% Line 1h, Formwores Multiple Peril 44.11% Line 1h, All Other Fire Related Line 1h, Commercial Line 1h, All Other Fire Related Line 1h, Commercial Line 1h, All Othe				
statute to pay 14% of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid 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 le 1/12 of the estimated total tax to be paid for the current calendar year. 25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance compani and associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations m not calculate the tax on the basis of alternate ratios. Line of Business (Form INS-5, line 1) Line 1a. Fire			INSTRUCTIONS	
1/12 of the estimated total tax to be paid for the current calendar year.         25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance companiand associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations mot calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations mot calculate the tax on the basis of alternate ratios.         Line of Business       Percentage of Premiums allocated to fire (Form INS-5, line 1)         (Form INS-5, line 1)       (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 1a. Fire.       21.6%         Line 1b. Aluto – Private       7.28%         Line 1f. Farmowners Multiple Peril       47.43%         Line 1i. All Other Fire Related       100.00%         Line 1i. All Other Fire Related       100.00%         Line 1i. All Other Fire Related       100.00%         Line 1i. All Other Fire Related of a demand notice from the state tax assessor, in which of the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due. The penalty for failure to file a return on time is the greater and bability for each month or fraction thereof during which the failure contin	statute to p	ay <b>1.4%</b> of the gross direct premiums for fire risks v	written in Maine, less the amount of a	II direct return premiums and all dividends paid to
Insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance companiand associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations mot calculate the tax on the basis of alternate ratios.   Line of Business Percentage of Premiums allocated to fire (Form INS-5, line 1) Line 1a. Fire				ach month, with each installment equal to at leas
and associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations mot calculate the tax on the basis of alternate ratios.         Line of Business       Percentage of Premiums allocated to fire (Form INS-5, line 1)         Line 1a       Fire         Line 1b       Inland Marine         26.56%       Line 1c.         Line 1c       Aircraft Physical Damage         Line 1d       Auto – Private         21.6%       Line 1f.         Line 1g.       Homeowners Multiple Peril         41.11%       Line 1f.         Line 1g.       Homeowners Multiple Peril         44.11%       Line 1i.         Line 1i.       All Other Fire Related         100.00%       Line 1i.         Line 1i.       All Other Fire Related         100.00%       Line 1i.         Line 1i.       All Other Fire Related         100.00%       Line 1i.         Line 1i.       All Other Fire Related         100.00%       Line 1i.         Line 1i.       All Other Fire Related         100.00%       Line 1i.         Line 1i.       All Other Fire Related         100.00%       Line 1i.         Line 1i.       All Other Fire Related	25 M.R.S.	§ 2399 requires the Maine Bureau of Insurance to	o determine every 5 years the basis	s percentage of fire risk allocated to each line o
Line of Business       Percentage of Premiums allocated to fire         (Form INS-5, line 1)       (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%         Line 1f.       Farmowners Multiple Peril       7.05%         Line 1f.       Farmowners Multiple Peril       47.43%         Line 1i.       All Other Fire Related       100.00%         Interest & Penalty. For calendar year 2023, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greate         \$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 c         the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstand liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.         Form INS-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimat tax payments and to pay any additional tax due to avoid interest and penalty charges.				
(Form INS-5, line 1)       (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%         Line 1d.       Auto – Commercial       7.28%         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 2023, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greate         \$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 c         the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstand         liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.         Form INS-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimat tax payments and to pay any additional tax due to avoid interest and penalty charges.	not calcul	ate the tax on the basis of alternate ratios.		
Line 1a.       Fire				
Line 1b. Inland Marine		Line 1a. Fire	100.00%	
Line 1d.       Auto – Private		Line 1b. Inland Marine		
Line 1e. Auto – Commercial				
Line 1f. Farmowners Multiple Peril				
Line 1h. Commercial Multiple Peril				
Line 1i. All Other Fire Related				
Interest & Penalty. For calendar year 2023, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greate \$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 c the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstand liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability. Form INS-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimate tax payments and to pay any additional tax due to avoid interest and penalty charges.				
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\$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 c the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstand liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability. Form INS-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimate tax payments and to pay any additional tax due to avoid interest and penalty charges.		Penalty For calendar year 2023 the interact rate is	7% compounded monthly The pape	Ity for failure to file a return on time is the groater of
the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstand liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability. Form INS-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimat tax payments and to pay any additional tax due to avoid interest and penalty charges.	Interact 8			
Form INS-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimat tax payments and to pay any additional tax due to avoid interest and penalty charges.			of the tax due. The penalty for failure t	to pay a tax liability timely is 1% of the outstandin
tax payments and to pay any additional tax due to avoid interest and penalty charges.	\$25 or 10% the failure-		ure continued to a maximum of 25%	of the outstanding liability.
	\$25 or 10% the failure-		ure continues, to a maximum of 25%	
Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.	\$25 or 10% the failure- liability for Form INS-	each month or fraction thereof during which the fail 5, Annual Return. File Form INS-5 by March 15, 202	24 to reconcile your 2023 fire investiga	
	\$25 or 10% the failure- liability for Form INS- tax payment	each month or fraction thereof during which the fail 5, Annual Return. File Form INS-5 by March 15, 202 hts and to pay any additional tax due to avoid intere	24 to reconcile your 2023 fire investiga est and penalty charges.	ation and prevention tax liability with the estimated

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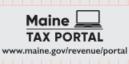
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04	- 20	23		mated Monthly Pay			
05	ZU	23	Fire Invest	igation and Preven	tion Tax		99
06	Form	INS-2					
07	1 0111	11110-2	Du	e: October 31, 2023		*2331000*	
08							
09			rtain taxpayers with large ann				
10		See	MRS Rule 102 on the MRS w				
11			Pay your tax electronical	y and eliminate the neo	cessity of filing Forn	n INS-2.	
12							
13							
14	Company	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX MRS Fire	EIN 99	9999999999	
15							
16	Address	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX			
1/							
18		XXXXXXXXXXXX	XXXXXXXX XX 999	99			
19							
20	*Signature				d Payment	99999999 . 0	0
21				(see instru	uctions below)		
22	Name/Title	XXXXXXXXXXX	XXXXXXXXX				
23				ENCLOSE P	AYMENT		
24	Telephone	999 999 99	999				
25	*Must be si	gned by President, 1	Freasurer, Secretary, Chief Ac		payable to: Treasurer, e Revenue Services	, State of Maine	
20		ttorney-in-Fact of a			Box 1065		
27				Augu	sta, ME 04332-1065		
28				Physical locati	ion: Maine Revenue Ser	rvices, 51 Commerce Drive, Augusta, ME 04	4330
30							
31							
32				INSTRUCTIONS			
33	Estimated	Payment. Every fire	e insurance company or asso	iation that does busines	s or collects premium	s or assessments in Maine is required I	by
34						return premiums and all dividends paid	
35					the end of each mon	th, with each installment equal to at lea	ist
36			o be paid for the current caler				
37	25 M.R.S.	§ 2399 requires the	e Maine Bureau of Insurance	to determine every 5 ye	ears the basis percen	tage of fire risk allocated to each line	of
38						r January 1, 2019. Insurance companie	
39			late their estimated tax payr	nent on the basis of the	e allocation rates be	low. Companies and associations ma	ау
40	not calcul						
41		Line of Bu			emiums allocated to	o fire	
42		(Form INS	-5, line 1) Fire	(Form INS-5, line	1, column E)		
43			Fire Inland Marine				
44			Aircraft Physical Damage				
45		Line 1d.	Auto – Private	2.16%			
46			Auto – Commercial Farmowners Multiple Peril				
47		Line 1f. Line 1g.					
48		Line 1h.	Commercial Multiple Peril				
49		Line 1i.	All Other Fire Related				
50							
51							
52	Interest &	Penalty. For calenda	ar year 2023, the interest rate i	s 7%, compounded mont	thly. The penalty for fa	ilure to file a return on time is the greater	r of
53						from the state tax assessor, in which ca	
54			nes the greater of \$25 or 25% on thereof during which the fa			tax liability timely is 1% of the outstand	ing
55							
56						d prevention tax liability with the estimate	ed
57	tax payme	nts and to pay any a	dditional tax due to avoid inte	est and penalty charges			
58	Statutory	References This ro	turn is made in compliance w	th 25 M R S & 2300 and	36 M R S & 2521 A		
59	otatutory		annio made in compliance w	an 20 mint.0. y 2000 and			
60				Maine 💻			
61							
62				www.maine.gov/revenue/por	tal		
63							



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04	Maine Estimated M	Nonthly Payment for				
05	<b>2023</b> Maine Estimated M Fire Investigation	and Prevention Tax	99			
06						
07	Form INS-2 Due: Noven	nber 30, 2023	*2331000*			
08			2331000			
09	Note: Certain taxpayers with large annual tax lia	bilities are <b>required</b> to remit tax	payments electronically			
10	See MRS Rule 102 on the MRS website at v					
11	Pay your tax electronically and eli					
12						
13						
14	Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	MRS Fire EIN	99999999999			
15						
16	Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
17						
18	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
19						
20	*Signature	Estimated Payment	99999999 .00			
21		(see instructions below)				
22	Name/Title XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
23		ENCLOSE PAYMENT				
24	Telephone 999 999 9999	ENCLOSE PATMENT				
25		Make check payable to: Trea				
26	*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.	Mail to: Maine Revenue Servic	es			
27		P.O. Box 1065	ce			
28		Augusta, ME 04332-10				
29		Physical location: Maine Revenu	e Services, 51 Commerce Drive, Augusta, ME 04330			
30						
31	INST	TRUCTIONS				
32						
33	Estimated Payment. Every fire insurance company or association that					
34	statute to pay <b>1.4%</b> of the gross direct premiums for fire risks written in					
35	<ul> <li>policyholders on direct fire premiums. The tax must be paid on an est 1/12 of the estimated total tax to be paid for the current calendar year.</li> </ul>		month, with each installment equal to at least			
36	The of the contracted total tax to be paid for the current calcular year.					
37	25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine e					
38	The last determination was made in October 2018 and applies to tax					
39		basis of the allocation rates be	elow. Companies and associations may not			
40						
41		rcentage of Premiums allocate	ed to fire			
42	(Form INS-5, line 1) (Fo	orm INS-5, line 1, column E)				
42	Line 1a. Fire					
44	Line 1c. Aircraft Physical Damage Line 1d. Auto – Private					
45						
46	Line 1f. Farmowners Multiple Peril					
47	Line 1g. Homeowners Multiple Peril	44.11%				
48	Line 1h. Commercial Multiple Peril					
49		00.00%				
50						

Interest & Penalty. For calendar year 2023, 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. 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-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.

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Maine 💻
TAX PORTAL
vw.maine.gov/revenue/portal

Form INS-2       Due: January 2, 2024       *2331000*         Mission Provide State Control Marks Rule 102 on the MRS website at www.maine.cov/reservice/fullications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.       *2331000*         Company       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	- 2(		nated Monthly Payment for gation and Prevention Tax	9
Due. utility Y, Doc       *2331000*         Note: Certain taxpayers with large annual tax labilities are required to remit tax payments electronically. See NB Rule 102 on the MRS websel al work manae conviewenue/sublications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.         Company       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
See MRS Rule 102 on the MRS website at www.maine.gov/wexerus/publications/rules for details. Pay your fax electronically and eliminate the necessity of filing Form INS-2.         Company       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1 011	Du	e: January 2, 2024	*2331000*
See MRS Rule 102 on the MRS website at www.maine.gov/wexerus/publications/rules for details. Pay your fax electronically and eliminate the necessity of filing Form INS-2.         Company       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Note: Certain taxpayers with large annu	al tax liabilities are <b>required</b> to remit	tax payments electronically.
Company       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		See MRS Rule 102 on the MRS we	bsite at <u>www.maine.gov/revenue/pub</u>	ications/rules for details.
Address       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Pay your tax electronically	y and eliminate the necessity of fili	ng Form INS-2.
Address       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
*Signature       9999999         *Signature       99999999         Name/Title       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Company	******	XX MRS Fire EIN	99999999999
*Signature       9999999         *Signature       99999999         Name/Title       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
*Signature       Estimated Payment       99999999       00         Name/Title       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Address	************************	XX	
*Signature       Estimated Payment       99999999       00         Name/Title       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9 9	
Name/Title XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		MAMMAMAMAMA AA 999.		
Name/Title XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	*Signature		Estimated Payment	99999999 .00
Telephone       999			(see instructions below)	
Telephone       999       999         *Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.       Make check payable to: Treasurer, State of Maine Mail to: Maine Revenue Services         PO. Box 1065       PO. 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. 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 Maine 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       Percentage of Premiums allocated to fire (Form INS-5, line 1)         Line 1a. Fire.       100.00%         Line 1d. Auto – Private       2,16%         Line 1d. Auto – Private       2,16%         Line 1d. Auto – Private       7,28%         Line 1d. Hororers Multi	Name/Title	XXXXXXXXXXXXXXXXXXX		
Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.       Make check payable to: Treasurer, State of Maine Mail to: Maine Revenue Services         PO. Box 1065 Augusta, ME 04332-1065         Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04332         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 Maine 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       Percentage of Premiums allocated to fire (Form INS-5, line 1)         Line 10.       Aircraft Physical Damage         Actual       Actual         Line 10.       Autor - Private         Line 11.       Fire         Line 12.       Fire <td>Tolophono</td> <td></td> <td>ENCLOSE PAYMENT</td> <td></td>	Tolophono		ENCLOSE PAYMENT	
Mait be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.       Mait 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 Maine 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       Percentage of Premiums allocated to fire (Form INS-5, line 1)         Line 16. Aircraft Physical Damage       Actual Line 16. Aircraft Physical Damage         Line 16. Auto – Ornmercial       7,28% Line 19. Homeowners Multiple Peril.         Line 19. Homeowners Multiple Peril.       47,43%	Telephone	999 999 9999	Make check payable to: T	reasurer. State of Maine
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 Maine 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 Percentage of Premiums allocated to fire (Form INS-5, line 1) (Form INS-5, line 1, column E) Line 1a. Fire			Mail to: Maine Revenue Ser	
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 Maine 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 their estimater atios.         Line of Business         Percentage of Premiums allocated to fire (Form INS-5, line 1)         Line of Business         Percentage of Premiums allocated to fire (Form INS-5, line 1)         Line of Business         Percentage of Premiums allocated to fire (Form INS-5, line 1)         Line 10.00%         Line 10. Inland Marine         2.6.56%         Line 10. Auto – Private	Officer, or /			-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. 25 M.R.S. § 2399 requires the Maine 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 Percentage of Premiums allocated to fire (Form INS-5, line 1) Line 1a. Fire				
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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 Maine 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 fire issue of a percentage of Premiums allocated to fire (Form INS-5, line 1) (Form INS-5, line 1, column E)         Line of Business       Percentage of Premiums allocated to fire (Form INS-5, line 1, column E)         Line 1a.       Fire.         100.00%       Line 10.         Line 1a.       Fire.         101.00%       Line 10.         Line 10.       Line 10.         Line 11.       Fire.         102.00%       Line 10.         Line 11.       The Auto - Private         Line 12.       Auto - Private         Line 13.       Fire.         Line 14.       Line 14.         Lin			INSTRUCTIONS	
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 Maine 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.  Percentage of Premiums allocated to fire (Form INS-5, line 1) Line 1a. Fire				
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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       Percentage of Premiums allocated to fire         (Form INS-5, line 1)       (Form INS-5, line 1, column E)         Line 1a.       Fire         100.00%       100.00%         Line 1b.       Inland Marine         26.56%       26.56%         Line 1c.       Aircraft Physical Damage         Auto – Private       2.16%         Line 1f.       Farmowners Multiple Peril         67.05%       100.05%         Line 1g.       Horneowners Multiple Peril         41.11%       100.05%	1/12 of the	estimated total tax to be paid for the current calend	dar year.	
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         Percentage of Premiums allocated to fire           (Form INS-5, line 1)         (Form INS-5, line 1, column E)           Line 1a.         Fire	25 M.R.S.	§ 2399 requires the Maine Bureau of Insurance t	o determine every 5 years the basis	percentage of fire risk allocated to each line of
Line of Business       Percentage of Premiums allocated to fire         (Form INS-5, line 1)       (Form INS-5, line 1, column E)         Line 1a.       Fire				
(Form INS-5, line 1)       (Form INS-5, line 1, column E)         Line 1a.       Fire				
(Form INS-5, line 1)         (Form INS-5, line 1, column E)           Line 1a.         Fire		Line of Business	Percentage of Premiums alloc	ated to fire
Line 1b.       Inland Marine       26.56%         Line 1c.       Aircraft Physical Damage       Actual         Line 1d.       Auto – Private       2.16%         Line 1e.       Auto – Commercial       7.28%         Line 1f.       Farmowners Multiple Peril       67.05%         Line 1g.       Homeowners Multiple Peril       44.11%         Line 1h.       Commercial Multiple Peril       47.43%		(Form INS-5, line 1)	(Form INS-5, line 1, column E)	
Line 1c. Aircraft Physical DamageActual Line 1d. Auto – Private2.16% Line 1e. Auto – Commercial				
Line 1e. Auto – Commercial		Line 1c. Aircraft Physical Damage	Actual	
Line 1f. Farmowners Multiple Peril		Line 1d. Auto – Private		
Line 1g. Homeowners Multiple Peril				
		Line 1f. Farmowners Multiple Peril		
		Line 1g. Homeowners Multiple Peril		

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Interest & Penalty. For calendar year 2023, 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. 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-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

