Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: January 31, 2023



2331000

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/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company	xxxxxxxxxxxxxxxxxx	MRS Fire EIN	9999999999	
Address	xxxxxxxxxxxxxxxxxxxxxxx			
	XXXXXXXXXXXXXXX XX 99999			
*Signature		Estimated Payment (see instructions below)	999999	999 .00
Name/Title	xxxxxxxxxxxxxxx	(coo mondonomo polom)		
Telephone	999 999 9999	ENCLOSE PAYMENT		
*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.		Make check payable to: To Mail to: Maine Revenue Ser P.O. Box 1065 Augusta, ME 04332	vices	
		Physical location: Maine Reve	enue Services, 51 Commerce Drive, Aug	usta. 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 Bus		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%
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.



Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: February 28, 2023



2331000

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/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	MRS Fire EIN	9999999999	
Address	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx			
	XXXXXXXXXXXXXXX XX 99999			
*Signature		Estimated Payment	999999	9.00
Name/Title	xxxxxxxxxxxxxx	(see instructions below)		
Talantana		ENCLOSE PAYMENT		
Telephone	999 999 9999			
*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.		Make check payable to: Ti Mail to: Maine Revenue Ser P.O. Box 1065 Augusta, ME 04332	vices	
		Physical location: Maine Reve	enue Services 51 Commerce Drive August:	MF 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 Bus		Percentage of Premiums allocated to fire (Form INS-5, line 1, column E)
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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.



Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: March 31,2023



2331000

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/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	MRS Fire EIN	9999999999	
Address	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx			
	XXXXXXXXXXXXXXX XX 99999			
*Signature		Estimated Payment	99999999 .0	0
Name/Title	XXXXXXXXXXXXXXX	(see instructions below	w)	
Telephone	999 999 9999	ENCLOSE PAYMENT		
	igned by President, Treasurer, Secretary, Chief Accounting Attorney-in-Fact of a Reciprocal Insurer.	Make check payable to: Mail to: Maine Revenue S P.O. Box 1065 Augusta, ME 043	ervices	
		Physical location: Maine Re	evenue Services, 51 Commerce Drive, Augusta, ME 043	330

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 1g.	Homeowners Multiple Peril	44.11%
Line 1h.	Commercial Multiple Peril	47.43%
Line 1i	All Other Fire Related	100.00%

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Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: May 1, 2023



2331000

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

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/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

MRS Fire EIN 99999999999 Address XXXXXXXXXXXXXXXX XX 99999 99999999 .00 **Estimated Payment** *Signature (see instructions below) **ENCLOSE PAYMENT** Telephone 999 999 9999 Make check payable to: Treasurer, State of Maine *Must be signed by President, Treasurer, Secretary, Chief Accounting Mail to: Maine Revenue Services Officer, or Attorney-in-Fact of a Reciprocal Insurer. P.O. Box 1065 Augusta, ME 04332-1065

INSTRUCTIONS

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

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Line of Bus	siness	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 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%	

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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.



Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: May 31, 2023



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

99999999999 MRS Fire EIN Address XXXXXXXXXXXXXXXX XX 99999 99999999 .00 *Signature **Estimated Payment** (see instructions below) **ENCLOSE PAYMENT** Telephone 999 999 9999 Make check payable to: Treasurer, State of Maine *Must be signed by President, Treasurer, Secretary, Chief Accounting Mail to: Maine Revenue Services Officer, or Attorney-in-Fact of a Reciprocal Insurer. 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 1a.	Fire	100.00%
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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%
I ine 1i	All Other Fire Related	100.00%

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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.



Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: June 30, 2023



2331000

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/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company	xxxxxxxxxxxxxxxxxxxxxxxxxxxxx	MRS Fire EIN	9999999999	
Address	xxxxxxxxxxxxxxxxxxxxxxxxxxxxx			
	XXXXXXXXXXXXXXX XX 99999			
*Signature		Estimated Payment		999999 .00
Name/Title	xxxxxxxxxxxxx	(see instructions belo	w)	
Telephone	999 999 9999	ENCLOSE PAYMENT		
*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.		Make check payable to: Mail to: Maine Revenue 9 P.O. Box 1065 Augusta, ME 04		
		Physical location: Maine R	evenue Services 51 Commerce Driv	VA Augusta ME 0431

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 Bus	siness	Percentage of Premiums allocated to fire
(Form INS-	5, line 1)	(Form INS-5, line 1, column E)
Line 1a.	Fire	100.00%
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Line 1c.	Aircraft Physical Damage	Actual
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Line 1e.	Auto - Commercial	7.28%
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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.



Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: July 31, 2023



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/publications/rules for details.

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

Company	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	MRS Fire EIN	99999999	99	
Address	xxxxxxxxxxxxxxxxx	XXXXXXX				
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX 99999				
*Signature			Estimated Payme		99999999	.00
Name/Title	xxxxxxxxxxxxx		(see instructions be	elow)		
Telephone	999 999 9999		ENCLOSE PAYMENT	г		
	gned by President, Treasurer, Secretar attorney-in-Fact of a Reciprocal Insurer.	, .	Make check payable to Mail to: Maine Revenue P.O. Box 1065 Augusta, ME			
			Physical location: Maine	Revenue Services 51 Comme	arce Drive Augusta N	AF 04330

INSTRUCTIONS

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Line 1g.	Homeowners Multiple Peril	44.11%
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Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: August 31, 2023



2331000

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Company	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	MRS Fire EIN	9999999999	
Address	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx			
	XXXXXXXXXXXXXXX XX 99999			
*Signature		Estimated Payment	9999999	.00
Name/Title	xxxxxxxxxxxxxx	(see instructions below)		
Telephone	999 999 9999	ENCLOSE PAYMENT		
	gned by President, Treasurer, Secretary, Chief Accountir attorney-in-Fact of a Reciprocal Insurer.	Make check payable to: Tr Mail to: Maine Revenue Serv P.O. Box 1065 Augusta, ME 04332	vices	
		Physical location: Maine Pove	unua Sarvicas 51 Commorca Driva Augusta I	VE 01330

INSTRUCTIONS

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Line of Bus		Percentage of Premiums allocated to fin (Form INS-5, line 1, column E)	re
Line 1a.	Fire	100.00%	
Line 1b.	Inland Marine	26.56%	
Line 1c.	Aircraft Physical Damage	Actual	
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Line 1e.	Auto - Commercial	7.28%	
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Line 1g.	Homeowners Multiple Peril	44.11%	
Line 1h.	Commercial Multiple Peril	47.43%	
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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.



Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: October 2, 2023



2331000

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Company	xxxxxxxxxxxxxxxxxxx	MRS Fire EIN	9999999999	
Address	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx			
	XXXXXXXXXXXXXXX XX 99999			
*Signature		Estimated Payment (see instructions below)	99999999 .0	0
Name/Title	XXXXXXXXXXXXXXX	(see instructions below)		
Telephone	999 999 9999	ENCLOSE PAYMENT		
	gned by President, Treasurer, Secretary, Chief Accounting attorney-in-Fact of a Reciprocal Insurer.	P.O. Box 1065 Augusta, ME 04332	-1065	
		Physical location: Maine Reve	enue Services, 51 Commerce Drive, Augusta, ME 043	330

INSTRUCTIONS

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Line 1g.	Homeowners Multiple Peril	44.11%
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Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: October 31, 2023



2331000

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Company	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	MRS Fire EIN	999999999	99	
Address	xxxxxxxxxxxxxxxxxx				
	XXXXXXXXXXXXXXX XX 99999				
*Signature		Estimated Payment		99999999	.00
Name/Title	XXXXXXXXXXXXXXX	(see instructions belo	w)		
Telephone	999 999 9999	ENCLOSE PAYMENT			
	gned by President, Treasurer, Secretary, Chief Accounting Attorney-in-Fact of a Reciprocal Insurer.	Make check payable to: Mail to: Maine Revenue S P.O. Box 1065 Augusta, ME 043	Services		
		Physical location: Maine R	evenue Services, 51 Comme	rce Drive, Augusta, N	/IE 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 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.



Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: November 30, 2023



2331000

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/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	MRS Fire EIN	9999999999	
Address	xxxxxxxxxxxxxxxxxx			
	XXXXXXXXXXXXXXX XX 99999			
*Signature				999 .00
Name/Title	XXXXXXXXXXXXXX	(see instructions below)	
Telephone	999 999 9999	ENCLOSE PAYMENT		
	gned by President, Treasurer, Secretary, Chief Accountinutorney-in-Fact of a Reciprocal Insurer.	Make check payable to: Mail to: Maine Revenue Se P.O. Box 1065 Augusta, ME 0433	rvices	
		Physical location: Maine Rev	venue Services, 51 Commerce Drive, Au	ugusta, 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 Bus		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%
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.



Form INS-2

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax

Due: January 2, 2024



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/publications/rules for details.

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

Company	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	MRS Fire EIN	999999999	99	
Address	xxxxxxxxxxxxxxxxx	XXXXXX				
	XXXXXXXXXXXXXXX XX	99999				
*Signature			Estimated Paymen	t	99999999	.00
Name/Title	xxxxxxxxxxxxxx		(see instructions bel	ow)		
Telephone	999 999 9999		ENCLOSE PAYMENT			
	gned by President, Treasurer, Secretary, 0 attorney-in-Fact of a Reciprocal Insurer.	Chief Accounting	Make check payable to Mail to: Maine Revenue P.O. Box 1065 Augusta, ME 04			
			Physical location: Maine I	Revenue Services 51 Comme	rce Drive Augusta N	/F 04330

INSTRUCTIONS

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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.

