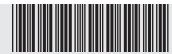
Form INS-4

2023

## Maine Revenue Services Insurance Premiums Tax Return



\*2234001\*

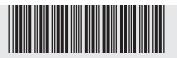
Revised: December 2023

| <del></del> | *2234001*   |                               |                 |                 |          |                      |       |  |  |
|-------------|---|-------------------------------|-----------------|-----------------|----------|----------------------|-------|--|--|
| rede        | ral EIN   | NAIC ID Number                |                 | Period Covered  |          | Due Date             |       |  |  |
|             | 99 9999999  | 99999                         | Januar          | ry 1 - December | 31, 2023 | March 15, 202        | 4     |  |  |
|             |   |                               |                 |                 | CHE      | ECK ALL THAT APPLY:  | •     |  |  |
| Du          | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX              | XXXX                          |                 |                 | X        | Initial return       |       |  |  |
| Бu          | , ,   |                               |                 |                 | X        | Amended return       |       |  |  |
| Bu          | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX              | XXXX                          |                 |                 | X        | Final return         |       |  |  |
| C4.         | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX              | XXXX                          |                 |                 | X        | Risk retention group |       |  |  |
| SII         | eet Address and/or Post Office Box                  |                               | VV              | 99999           | X        | Domiciled in Maine   |       |  |  |
| City        | XXXXXXXXXXXXXXX<br>'                                |                               | XX<br>State     | ZIP Code        | X        | Change of name/add   | lress |  |  |
|             |   |                               |                 |                 |          |                      |       |  |  |
| En          | ter total assets reported on annual statement:      |                               |                 |                 | 9        | 99999999999          | .00   |  |  |
| emir        | P<br>ums:   | art A – Maine Ta              | ax Com          | putation        |          |                      |       |  |  |
| 1a.         | Accident and Health Premiums                        |                               |                 | 1a.             |          | 999999999            | .00   |  |  |
| 1b.         | Life Premiums                                       |                               |                 | 1b.             |          | 99999999             |       |  |  |
| 1c.         | Property and Casualty Premiums (other than Worke    | ers' Compensation Premium     | າຣ)             | 1c.             |          | 99999999             |       |  |  |
| 1d.         | Workers' Compensation Premiums                      |                               |                 | 1d.             |          | 99999999             |       |  |  |
| 1e.         | Title Insurance Premiums                            |                               |                 | 1e.             |          | 99999999             |       |  |  |
| 1f.         | Annuity Considerations received this tax year (See  | Instructions)                 |                 | 1f.             |          | 99999999             |       |  |  |
| 1g.         | Annuity Considerations received prior to January 1, | , 1999 taxable this year (See | e Instructions) | 1g.             |          | 999999999            | .00   |  |  |
| 1h.         | Other Premiums                                      |                               |                 | 1h.             |          | 999999999            | .00   |  |  |
| 1i.         | Total Premiums (Add lines 1a through 1h)            |                               |                 | 1i.             |          | 999999999            | .00   |  |  |
| duc         | tions from Schedule 1:                              |                               |                 |                 |          |                      |       |  |  |
| 2.          | Direct return premiums or deposits thereon (Sched   | ule 1, line 8, column A)      |                 | 2.              |          | 999999999            | .00   |  |  |
| 3.          | Dividends paid, credited or allowed on direct premi | ums (Schedule 1, line 8, col  | umn B)          | 3.              |          | 999999999            | .00   |  |  |
| 4.          | Premiums exempt under qualified pension plans (S    | chedule 1, line 8, column C   | )               | 4.              |          | 999999999            | .00   |  |  |
|             |   |                               |                 |                 |          | 00000000             |       |  |  |
| 5.          | Other Deductions (Schedule 1, line 8, column D)     |                               |                 | 5.              |          | 999999999            | .00   |  |  |

### Form INS-4, Page 2

2023

## Maine Revenue Services Insurance Premiums Tax Return



\*2234002\*

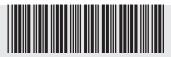
Federal EIN 99 999999

|   |  | 99 999999                              |                |               |  |  |  |
|---|--|--|----------------|---------------|--|--|--|
| Tax:  |  |  |                |               |  |  |  |
|   | Total net taxable premiums (Part A, line 1i minus line 6)  | 99999999                               | .00            |               |  |  |  |
|   | Net premiums on qualified group disability policies written by a large domestic insurer taxable at 2.55% | 99999999                               | X 2.55% = 8b.  | 999999999 .00 |  |  |  |
| 9.  | Net premiums on qualified group disability and certified long-term care policies taxable at 1%9a.        | 99999999                               | X 1.00% = 9b.  | 999999999 .00 |  |  |  |
| 10.   | Net premiums taxable at 2% (Line 7 less lines 8a and 9a)   | 99999999                               | X 2.00% = 10b. | 999999999 .00 |  |  |  |
| 11.   | Total Tax (Total of lines 8b, 9b, and 10b. Cannot be less  | ss than zero.)                         | 11.            | 999999999 .00 |  |  |  |
|   | Part   | t B – Retaliatory Tax<br>from Schedule |                |               |  |  |  |
|   | Enter the United States Postal   | Service two letter state abbreviati    |                | rporation: XX |  |  |  |
| 12.   | Gross Premiums (Schedule 2, line 8, column A)  |  | 12.            | 99999999 .00  |  |  |  |
| 13.   | Allowable Deductions (Schedule 2, line 8, column B)  |  | 13.            | 999999999.00  |  |  |  |
|   | Net Taxable Premiums (Schedule 2, line 8, column C)  |  |                | 999999999.00  |  |  |  |
|   | Premium Tax on basis of state of incorporation (Sched  |  |                | 999999999.00  |  |  |  |
|   |  | <u> </u>                               |                |               |  |  |  |
|   |  | Part C - Tax D                         | ue             |               |  |  |  |
| 16.   | Enter the greater of Part A, line 11 or Part B, line 15  |  | 16.            | .00           |  |  |  |
| 17.   | Nonrefundable Tax Credits (Attach schedule - see inst  | ructions)                              | 17.            | 999999999 .00 |  |  |  |
| 18.   | Net Tax (line 16 minus line 17)  |  | 18.            | 999999999 .00 |  |  |  |
| 19.   | Refundable Tax Credits (Attach schedule - see instruc  | tions)                                 | 19.            | 999999999 .00 |  |  |  |
| 20.   | Estimated Payments   |  | 20.            | 999999999 .00 |  |  |  |
| 21.   | Balance Due (if line 18 is greater than the sum of lines   | 19 and 20, enter the difference)       | 21.            | 999999999 .00 |  |  |  |
| Note: Taxpayers with annual tax liabilities of \$10,000 or more are required to remit tax payments electronically.  See MRS Rule 102 on the MRS website at <a href="https://www.maine.gov/revenue/publications/rules">www.maine.gov/revenue/publications/rules</a> for details. |  |  |                |               |  |  |  |
|   |  |  |                |               |  |  |  |
| 22.   | Overpayment (if the sum of lines 19 and 20 is greater  | than line 18, enter the difference)    | 22.            | 999999999 .00 |  |  |  |
| 23a   | . Portion of overpayment on line 22 to be APPLIED to r   | next year's ESTIMATED tax              | 23a.           | 9999999999.00 |  |  |  |
| 23b   | . Portion of overpayment on line 22 to be REFUNDED   |  | 23b.           | 999999999 .00 |  |  |  |
|   |  |  |                |               |  |  |  |

Form INS-4, Page 3

2023

## Maine Revenue Services Insurance Premiums Tax Return



\*2234003\*

Federal EIN

99 9999999

#### 2024 Estimated Tax

The 2024 tax payments must be made on an estimated basis. The April and June installments must each equal at least 35% of the total tax liability for 2023 or 35% of the total tax liability for 2024. The October installment must equal 15% of the total tax liability for 2023 or 15% of the total tax liability for 2024. See Form INS-1 for details. (36 M.R.S. § 2521-A).

#### **Affidavit and Signature**

| Under penalties of perjury, l  | I declare that I have exami | ned this return and accor  | mpanying schedules and     | d statements, and to the b | est of my knowledge and |
|--------------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|-------------------------|
| belief, they are true, correct | and complete. Declaration   | of preparer (other than ta | xpayer) is based on all ir | nformation of which prepar | er has any knowledge.   |

| Date  |           | Signature                     | Title  |                              |
|-------|-----------|-------------------------------|--|------------------------------|
|       | Must be   | signed by the President, Trea | surer, Secretary, Chief Accounting Officer or Attorney-in-fa | act of a Reciprocal Insurer. |
|       |           |                               |  |                              |
|       |           |                               |  |                              |
| Conta | ct Person |                               | Phone #  |                              |
|       |           |                               |  |                              |
| Email | Address   |                               |  |                              |
|       |           |                               |  |                              |
| Date  |           | Preparer's<br>Signature       | Preparei<br>ID Numb  |                              |

Important: Your return must include required attachments. See page 3 of the instructions for more information.

Use the Maine Tax Portal at revenue.maine.gov to file, pay, correspond with MRS, and manage your account.



99

99

# Form INS-4 **2023**

## Schedule 1 Deductions by Premium Type



For Form INS-4, Part A, lines 2-6

\*2234004\*

|                                 | Direct Return Premiums | *Dividends Paid | *Qualified Pension Plans | *Other Deductions | Totals     |
|---------------------------------|------------------------|-----------------|--------------------------|-------------------|------------|
| Accident &     Health           | 99999999               | 999999999       | 999999999                | 999999999         | 9999999999 |
| 2. Life                         | 999999999              | 999999999       | 999999999                | 999999999         | 9999999999 |
| 3. Front End<br>Annuity         |                        |                 |                          |                   |            |
| Considerations                  | 99999999               | 99999999        | 99999999                 | 99999999          | 9999999999 |
| Property &     Casualty         |                        |                 |                          |                   |            |
| (Exclude Title & Workers' Comp) | 99999999               | 999999999       | 99999999                 | 999999999         | 9999999999 |
| 5. Title                        | 99999999               | 999999999       | 99999999                 | 999999999         | 9999999999 |
| 6. Workers' Comp                | 99999999               | 999999999       | 99999999                 | 999999999         | 9999999999 |
| 7. Other                        | 99999999               | 999999999       | 99999999                 | 999999999         | 9999999999 |
| 8. Totals                       | 999999999              | 999999999       | 999999999                | 999999999         | 9999999999 |

#### \*Columns B through D do not apply to Risk Retention Groups.

Enter line 8, column A amount on Form INS-4, line 2.

Enter line 8, column B amount on Form INS-4, line 3.

Enter line 8, column C amount on Form INS-4, line 4.

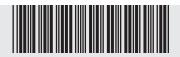
Enter line 8, column D amount on Form INS-4, line 5. Attach documentation to support amount claimed.

Form INS-4

#### Schedule 2 Retaliatory Tax

2023

For Form INS-4, Part B, Lines 12-15



\*2234005\*

Note: This schedule must be completed by all insurers not incorporated in Maine. All amounts must be in U.S. dollars.

| Taxpayer Name                    | ayer Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX |                                      | 99 9999                          | 99 999999                                   |        | 2023                         |
|----------------------------------|--|--------------------------------------|----------------------------------|---|--------|------------------------------|
|                                  | <b>Column A</b><br>Gross Premiums              | <b>Column B</b> Allowable Deductions | Column C<br>Net Taxable Premiums | Column E<br>*Tax Rate - St<br>Incorporation | ate of | Column E<br>**Annual Tax Due |
| Accident &     Health            | 99999999                                       | 99999999                             | 999999999                        |   | 9999   | 999999999                    |
| 2. Life                          | 999999999                                      | 999999999                            | 999999999                        |   | 9999   | 99999999                     |
| 3. Annuity                       | 999999999                                      | 99999999                             | 999999999                        | •   | 9999   | 999999999                    |
| Property &     Casualty          |  |                                      |                                  |   |        |                              |
| (Excludes Title & Workers' Comp) | 999999999                                      | 999999999                            | 999999999                        |   | 9999   | 999999999                    |
| 5. Title                         | 999999999                                      | 999999999                            | 999999999                        |   | 9999   | 999999999                    |
| 6. Workers' Comp                 | 999999999                                      | 999999999                            | 999999999                        | •   | 9999   | 999999999                    |
| 7. Other                         | 999999999                                      | 999999999                            | 999999999                        | •   | 9999   | 999999999                    |
| 8. Totals                        | 999999999                                      | 999999999                            | 999999999                        |   |        | 999999999                    |

<sup>\*</sup>Column D - enter the tax rate as a decimal (for example, enter 2.5% as .025 or enter 3% as .03).

Enter line 8, column A amount on Form INS-4, line 12.

Enter line 8, column B amount on Form INS-4, line 13. Attach documentation to support amount claimed.

Enter line 8, column C amount on Form INS-4, line 14.

Enter line 8, column E amount on Form INS-4, line 15.

<sup>\*\*</sup>Column E - if minimum tax applies, enter minimum tax. Do not include fees. (See Schedule 2 Instructions)