			6 6 6 6 7 7 7 7 7 7 7 7 7 7 8
	12345678901234567Monthly Payment for and Prevention Tax	789012345	6 7 8 9 0 1 2 3 4 5 6 7 8 9 0
Form INS-2 Due: Janu	uary 31, 2024	*2	331000*
Note: Certain taxpayers with large annual tax lia See MRS Rule 102 on the MRS website at			
Use the MTP to file and pay electronically at revenue			
Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal EIN	99 99999	99
Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
xxxxxxxxxxxxx xx 99999			
*Signature	Estimated Payment (see instructions below)		999999999 .00
Name/Title XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Telephone 999 999 999			
*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.			
Ins	tructions		
premiums tax (see forms INS-1 and INS-4). 25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine The last determination was made in October 2023 and applies to ta associations must calculate their estimated tax payment on the I calculate the tax on the basis of alternate ratios.	x periods beginning on or after J	lanuary 1, 2024. I	nsurance companies and
	ercentage of Premiums allocate orm INS-5, line 1, column E)	d to fire	
Line 1a. Fire	100.00%		
Line 1c. Aircraft Physical Damage	Actual		
Line 1d. Auto – Private Line 1e. Auto – Commercial			
Line 1f. Farmowners Multiple Peril			
Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril			
Line 1i. All Other Fire Related	100.00%		
Interest & Penalty. For calendar year 2024, the interest rate is 10%, c of \$25 or 10% of the tax due, unless the return is filed more than 60 day the failure-to-file penalty becomes the greater of \$25 or 25% of the tax liability for each month or fraction thereof during which the failure cont	/s after the receipt of a demand no < due. The penalty for failure to pa	otice from the state ay a tax liability tim	tax assessor, in which case ely is 1% of the outstanding
Form INS-5, Annual Return. File Form INS-5 by March 17, 2025 to rec tax payments and to pay any additional tax due to avoid interest and p	concile your 2024 fire investigatior		
Statutory References. This return is made in compliance with 25 M.F	R.S. § 2399 and 36 M.R.S. § 252	1-A.	
	e, pay, correspond with MRS	S, and manage	your tax account.
Use the Maine Tax Portal at revenue.maine.gov to file			
	ne 💻 🔲		
Mair TAX			
Mair TAX		Rei	ised: December 2023

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4 ■ 2024	File illvestigati	901234567890123456 d Monthly Payment for on and Prevention Tax		01 9
6 Form INS	-2 Due: Fe	ebruary 29, 2024	*2331000*	
8	Note: Certain taxpayers with large annual ta	ax liabilities are required to remit tax	payments electronically.	
	See MRS Rule 102 on the MRS website The MTP to file and pay electronically at reve	e at <u>www.maine.gov/revenue/publicat</u>	ions/rules for details.	
1 Use ti 2	ie with to the and pay electronically at terr			
3 4 Company XXXX	*****	Federal EIN	99 9999999	
5				
6 Address XXXX 7	******			
8 XXXX	xxxxxxxxxxxx xx 99999			
9 0 *Signature		Estimated Payment	99999999 .0()
1		(see instructions below)		
2 Name/Title XXXX 3	XXXXXXXXXXXX			
4 Telephone 999	999 9999			
	President, Treasurer, Secretary, Chief Accoun n-Fact of a Reciprocal Insurer.	ting		
7				
8		Instructions		
Estimated Paymer	t. Every fire insurance company or associatio	on that does business or collects prem	iums or assessments in Maine is required by	
statute to pay 1.4%	of the gross direct premiums for fire risks writt	ten in Maine, less the amount of all dir	ect return premiums and all dividends paid to	
	ect fire premiums. The tax must be paid on an e al tax to be paid for the current calendar year.			
	orms INS-1 and INS-4).			
	quires the Maine Bureau of Insurance to determ	nine every 5 years the basis percentage	e of fire risk allocated to each line of insurance	
6 The last determinat	ion was made in October 2023 and applies t calculate their estimated tax payment on t	to tax periods beginning on or after J	anuary 1, 2024. Insurance companies and	
	n the basis of alternate ratios.	the basis of the anocation rates bei	ow. companies and associations may not	
9	Line of Business	Percentage of Premiums allocate	d to fire	
0	(Form INS-5, line 1) Line 1a. Fire			
2	Line 1b. Inland Marine Line 1c. Aircraft Physical Damage			
3	Line 1d. Auto – Private			
4	Line 1e. Auto – Commercial			
5	Line 1f. Farmowners Multiple Peril			
6	Line 1h. Commercial Multiple Peril			
7	Line 1i. All Other Fire Related	100.00%		
9 Interest & Penalty.	For calendar year 2024, the interest rate is 10 ^o	%, 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			
	nalty becomes the greater of \$25 or 25% of the oth or fraction thereof during which the failure			
2				
Form INS-5, Annua	I Return. File Form INS-5 by March 17, 2025 to		n and prevention tax liability with the estimated	
4 tax payments and to	pay any additional tax due to avoid interest a	and penalty charges.		
	es. This return is made in compliance with 25	5 M.R.S. § 2399 and 36 M.R.S. § 252	1-A.	
6	ne Tax Portal at revenue.maine.gov to	o file, pay, correspond with MRS	S, and manage your tax account.	
6	ine Tax Portal at revenue.maine.gov to		S, and manage your tax account.	
6 7 Use the Ma 8 9			S, and manage your tax account.	
6 7 Use the Ma 8 9 0	Ma	ine 🛄	S, and manage your tax account.	
6 7 Use the Ma 8 9		Ine (PORTAL	S, and manage your tax account.	
6 7 Use the Ma 8 9 0 1		ine 🛄		
6 7 9 9 0 1 2 3 3		Ine (PORTAL	S, and manage your tax account.	
6 7 Use the Ma 8 9 0 1 2 3 3		Ine (PORTAL		

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⁴ 20	24	Maine Estimated	Monthly Payment for and Prevention Tax		6789012345678	8 9 0 1 : 9 9
6 Form	INS-2	Due: A	pril 1, 2024	*2	2331000*	
8	Nete: Cortain form					
0			iabilities are required to remit tax t <u>www.maine.gov/revenue/publica</u>			
	Jse the MTP to file and pa	ay electronically at <u>revenu</u>	<u>e.maine.gov</u> and eliminate the	necessity of filin	g Form INS-2.	
2						
4 Company X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxx	Federal EIN	99 99999	99	
5 6 Address X	xxxxxxxxxxxxx	xxxxxxxxxxxx				
7	****					
9						
0 *Signature			Estimated Payment (see instructions below)		999999999	00
2 Name/Title X	xxxxxxxxxxxx	XXXX				
34Telephone9	99 999 9999					
5 *Must be signe		Secretary, Chief Accounting	9			
6 Officer, or Atto	rney-in-Fact of a Reciproca	al Insurer.				
8		Ins	tructions			
9 • Estimated Pay	ment Every fire incurance				ento in Maine is required l	by a
Eotimatoaraj			at does business or collects prem n Maine, less the amount of all dir			
			nated basis at the end of each mor			
of the estimate			te: the fire investigation and preve	ention tax applies	in addition to the insurance	ce
premiums tax (4	see forms INS-1 and INS-4	t)				
	0 requires the Maine Burer	au of Incurance to dotormine	every 5 years the basis percentage	o of firo rick allocat	tod to oach line of incuranc	2
			x periods beginning on or after J			
associations i	nust calculate their estim	nated tax payment on the l	basis of the allocation rates bel			
calculate the t	ax on the basis of alterna	ate ratios.				
9	Line of Business (Form INS-5, line 1)		rcentage of Premiums allocate orm INS-5, line 1, column E)	d to fire		
0						
2		arine				
3		Physical Damage rivate				
4		ommercial				
5	Line 1f. Farmown	ners Multiple Peril	.47.36%			
6		ners Multiple Peril				
7		cial Multiple Peril Fire Related				
8						
Interest & Pen			ompounded monthly. The penalty			
01 \$25 01 10% 0			s after the receipt of a demand no			
			< due. The penalty for failure to pa tinues, to a maximum of 25% of th			ıy
2						
Form INS-5, A			concile your 2024 fire investigatior	n and prevention ta	ax liability with the estimate	ed
tax payments a	nd to pay any additional ta	ax due to avoid interest and p	benalty charges.			
_	rences. This return is mad	de in compliance with 25 M.	R.S. § 2399 and 36 M.R.S. § 252	1-A.		
6						
	Maine Tax Portal at re	venue.maine.gov to file	e, pay, correspond with MRS	S, and manage	your tax account.	
8						
9		Mai	ne <u>L</u>			
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1		ΤΑΧ	PORTAL			
2			ue.maine.gov			
3		ICVEII		Dr	evised: December 2023	
4				Re	Miseu. Deuennuel 2023	
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5						

Form INS-2 Fire Investigation and Prevention Tax Image: Control Tax Tax Control Tax Tax Control Tax Tax Control Tax Contro Tax C	1 0 0 0 0 0 1 1 1 1 1 1 1	1 1 1 2 2 2 2 2 2 2 2 2 2 2 3 3 3 3 3 3	3 4 4 4 4 4 4 5 5 5 5 5 5	5 5 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7 7 7	788
Due: April 30, 2024 +2331000+ Nets: Cartin targayes with large muul tabilities are required to remit tar payments decidenciality. See MRS NE102 on the MRS weble of a yow mutine payment indicationnucling for Veblas. Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	⁴ 5 2024	Maine Estimated Fire Investigation	d Monthly Payment for		
Note: Certain tappayees with large enough the labilities are required to crent fax symmeth electronically. The WHTP to file and pay electronically at revenue, maine gozy and eliminate the necessity of filing Form NS-2. Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	7	-2 Due: A	April 30, 2024	*2331000*	
Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	8 9 0	See MRS Rule 102 on the MRS website	e at <u>www.maine.gov/revenue/publicat</u> i	ions/rules for details.	
Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1 Use th 2	e MTP to file and pay electronically at reve	nue.maine.gov and eliminate the n	ecessity of filing Form INS-2.	
*XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		*****	Federal EIN	99 9999999	
Signature Stimated Payment (see instructions below) Name/Title XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		*****			
*Signature Estimated Payment 999999999 •00 Name/Title XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		xxxxxxxxxxx xx 999999			
Telephone 9.99 9.99 9.99 Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer. Batter Control (Control) Descretaria Status to pay 14% of the gross direct premums for the risks withen in Maine, less the annount of all direct return premums and all dividends paid to policyholdres on direct the premums. The tax must be paid on an estimated basis the end of each month, with each installment equals to ates 1/12 of the estimated total tax to be paid for the current calendary year. Note: the fire investigation and prevention tax applies in addition to the insurance. The status dearmination was made in October 2023 and applies to tax periods beginning on or after January 1024. Insurance companies and secociations was made in October 2023 and applies to tax periods beginning on or after January 1024. Insurance companies and secociations was made in October 2023 and applies to tax periods beginning on or after January 1024. Insurance companies and secociations was made in October 2023 and applies to tax periods beginning on or after January 1024. Insurance companies and secociations was made in October 2023 and applies to tax periods beginning on or after January 1024. Insurance Companies and secociations was made in October 2023 and applies to tax periods beginning on or after January 1024. Insurance Status of the status the status of the assistance that the status tax periods beginning on or after January 1024. Insurance Companies and secociations was made in October 2023 and applies to tax periods beginning on or after January 1024. Insurance Status 2014 for the status data periods beginning on after January 1024. Insurance Companies and secociations was made in October 2023 and applies to tax periods beginning on or after January 1024. Insurance Companies and s	9 0 *Signature 1			99999999 . 0	0
Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer. Instructions Statistic to pay 1.4% of the gross direct premiums for fire risks written in Maine, less the amount of all direct terum premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on a restimated basis at the end of each month, with each installment equal to all each 1/12 or the estimated total tax to be paid for the current calendar year. Note: the fire investigation and prevention tax applies in addition to the insurance. The is determination was made in October 2023 and applies to tax periods beginning on or after January 1, 2024. Insurance companies and associations must calculate their estimated tax payments on the basis of the allocation rates below. Companies and associations may not associations must calculate their estimated tax prevention the basis of the allocation rates below. Companies and associations may not all of the current calendar year. Note: the fire investigation and prevention tax below companies and associations may not allocated to their estimated tax payment on the basis of the allocation rates below. Companies and associations may not associations their estimated tax payment at use. The sale calendar year 2008% Line 10. Line 10.000% Line 10.000% Line 10. Line 10.000% Line 1		*****			
Officer, or Attorney-in-Fact of a Reciprocal Insurer. 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. To fair risks written in Maine, less the amount of all direct write premiums. The tax must be paid on a restimated basis at the end of each month, while astilantent equal to all less 1/12 of the estimated total tax to be paid for the current calendar year. Note: the fire investigation and prevention tax applies in addition to the insurance premiums tax (see forms INS-1 and INS-4). S 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 lad determination was made in October 2023 and applies to tax periods beginning on or after January 1, 2024. Insurance companies and associations may not calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations may not calculate their estimated tax payment on the basis of the maternee. The lad determination was made in October 2023 and applies to tax periods beginning on or after January 1, 2024. Insurance companies and associations may not calculate their estimated tax payment on the basis of the maternee. The inform INS-5, line 1, line of Usiness (form INS-5, line 1, olumon E) Line 10. Aliro after their estimated tax payment on the basis of the allocation rates below. Companies and associations and and using the maternee intervention of the current calendar tax payment on the basis of the area transmitter association and prove the print of the current calendar tax payment on the basis of the allocation rates below. Companies and associations area on the state tax associations and and the data data the of the prevention tax below. Companies and tax of the outs tax data data data tax to the basis of allocate data tax associations area tax associations area tax association		999 9999			
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 14% 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. Note: the fire investigation and prevention tax applies in addition to the insurance. The last determination was made in October 2023 and applies to tax periods beginning on or after January 1, 2024. 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 estimated tax payment on the basis of the allocation rates below. Companies and associations may not calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations may not calculate their estimated tax payment on the basis of alternate ratios. Line of Business Percentage of Premiums allocated to fire (Form INS-6, line 1) (Form INS-6, line 1) Unine a. Fire. 100.00% Line of Business Percentage of Premiums allocated to fire (Form INS-6, line 1) (Form INS-6, line 1) (Form INS-6, line 1) Line 1. Fire.					

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2024	Maine Estimated N	Ionthly Payment fo and Prevention Tax	r	99
Form INS-2		y 31, 2024		331000*
Note: Certai	n taxpayers with large annual tax lia	bilities are required to remit ta	x payments electro	nically.
See MR	S Rule 102 on the MRS website at <u>v</u> and pay electronically at revenue	ww.maine.gov/revenue/publica	ations/rules for deta	ails.
Use the MTP to file	and pay electronically at revenue	<u>inaine.gov</u> and eliminate the	necessity of him	g Form INS-2.
		Federal FIN		
Company XXXXXXXXXXX	XXXXXXXXXXXXXXXX	Federal EIN	99 99999	99
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
xxxxxxxxxxx	xxxxxx xx 999999			
*Signature		Estimated Payment		99999999 .00
		(see instructions below)		
Name/Title XXXXXXXXXXXX	XXXXXXX			
Telephone 999 999 999 999	9			
	asurer, Secretary, Chief Accounting			
Officer, or Attorney-in-Fact of a Re	ciprocal Insurer.			
	Inst	ructions		
	surance company or association tha	t does husiness or collects pre	miums or assessm	ents in Maine is required by
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	ns. The tax must be paid on an estima			
or the estimated total tax to be bal		the fire investigation and pre-	vention tax applies	in addition to the insurance
promiume tax (coo forme INIS 1 on		e: the fire investigation and pre	vention tax applies	in addition to the insurance
premiums tax (see forms INS-1 an	d INS-4)			
premiums tax (see forms INS-1 an 25 M.R.S. § 2399 requires the Main The last determination was made	d INS-4). e Bureau of Insurance to determine e in October 2023 and applies to tax	very 5 years the basis percenta periods beginning on or after	ge of fire risk alloca January 1, 2024. I	ted to each line of insurance. Insurance companies and
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premiums tax (see forms INS-1 an 25 M.R.S. § 2399 requires the Main The last determination was made associations must calculate thei calculate the tax on the basis of Line of Busine (Form INS-5, I Line 10. In Line 10. An Line 10. An Line 10. An Line 11. An Line 12. An Line 14. An Line 15. An Line 16. An Line 17. Fa Line 19. He Line 11. An Interest & Penalty. For calendar ye of \$25 or 10% of the tax due, unless the failure-to-file penalty becomes liability for each month or fraction t Form INS-5, Annual Return. File F tax payments and to pay any addit Statutory References. This return Use the Maine Tax Porta	d INS-4). e Bureau of Insurance to determine e in October 2023 and applies to tax ir estimated tax payment on the b alternate ratios. ess Per line 1) (Fo re	wery 5 years the basis percenta periods beginning on or after asis of the allocation rates be centage of Premiums allocat rm INS-5, line 1, column E) 00.00% 20.68% Actual .1.98% .8.07% 47.36% 39.81% 43.10% 00.00% mpounded monthly. The penalt s after the receipt of a demand r due. The penalty for failure to p nues, to a maximum of 25% of oncile your 2024 fire investigation enalty charges. .S. § 2399 and 36 M.R.S. § 25 , pay, correspond with MF	ge of fire risk alloca January 1, 2024. I elow. Companies ed to fire y for failure to file a totice from the state ay a tax liability tim the outstanding lial on and prevention ta 21-A. RS, and manage	return on time is the greater e tax assessor, in which case lely is 1% of the outstanding bility.

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4 20	24 Mai Fire	oo123456789012349 ine Estimated Month e Investigation and I	ly Payment for		6 7 8 9 0 1 2 3 4 5 6 7 8	901 999
6 Form	INS-2	Due: July 1, 20	024	*2	331000*	
8	Note: Certain taynavers	with large annual tax liabilities a	re required to remit tay	navments electror	ically	
0	See MRS Rule 102	on the MRS website at www.ma	ine.gov/revenue/publicat	tions/rules for deta	ils.	
1 L	Jse the MTP to file and pay ele	ectronically at <u>revenue.maine</u> .	gov and eliminate the	necessity of filing	Form INS-2.	
3						
4 Company X	******	XXXXXXXXX	Federal EIN	99 99999	99	
5 6 Address X	*****	XXXXXXXXXX				
	*****	xx 999999				
9 0 *Signature		Esti	nated Payment		99999999 .0	0
1		(see	instructions below)			
2 Name/Title _X 3	*****					
4 Telephone 9	99 999 9999					
	ed by President, Treasurer, Secr					
7	rney-in-Fact of a Reciprocal Insi					
8 9		Instructio	ons			
	yment Every fire insurance cou	mpany or association that does t	usiness or collects pren	niums or assessme	ants in Maine is required h	NV III
		ms for fire risks written in Maine,				
		must be paid on an estimated bas				
of the estimat		rrent calendar year. Note: the fir	e investigation and prev	ention tax applies	in addition to the insuranc	e
	(see forms INS-1 and INS-4).					
4						
		f Insurance to determine every 5 y				
✓		2023 and applies to tax periods d tax payment on the basis of				
	tax on the basis of alternate r			nom companio		
9	Line of Business		e of Premiums allocate	ed to fire		
0	(Form INS-5, line 1)	(Form INS) 	-5, line 1, column E)			
1	Line 1b. Inland Marine	ə20.68%				
2		ical DamageActual				
3		e				
4		nercial8.07% Multiple Peril47.36%				
5	Line 1g. Homeowners	Multiple Peril				
6	Line 1h. Commercial M	Multiple Peril43.10%				
7	Line 1i. All Other Fire	e Related 100.00%				
8 Interest & Pe	n alty. For calendar year 2024, th	ne interest rate is 10%, compound	ded monthly. The penalty	/ for failure to file a	return on time is the greate	er
of \$25 or 10%	of the tax due, unless the return i	is filed more than 60 days after th	e receipt of a demand no	otice from the state	tax assessor, in which cas	e
the failure-to-		of \$25 or 25% of the tax due. Th				Ig
1 liability for ead 2	in monum or fraction thereof durin	ng which the failure continues, to	a maximum of 25% of t	ne outstanding liat	JIILY.	
Form INS-5, A		by March 17, 2025 to reconcile ye		n and prevention ta	x liability with the estimate	ed
		ue to avoid interest and penalty c				
	erences This return is made in	compliance with 25 M.R.S. § 23	99 and 36 M R S & 252	21-A		
6 Statutory Re	cicilices. This return is made in	compliance with 20 WI.R.O. § 20	00 and 00 IVI.IX.0. § 202	· · · · · · · · · · · · · · · · · · ·		
7 Use th	e Maine Tax Portal at rever	nue.maine.gov to file, pay, o	correspond with MR	S, and manage	your tax account.	
8						
9		Maine				
0						
1		ΤΑΧ ΡΟ	RTAI			
2						
3		revenue.mai	ne.gov			
				Rev	vised: December 2023	
4 5 6				Rev	lised: December 2023	

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²⁴ 2	024 Maine Fire In	23456789012345678901234 Estimated Monthly Payment vestigation and Prevention	t for	5678901.
)7	m INS-2	Due: July 31, 2024	*2331000*	
) 8) 9	Note: Certain taxpavers with I	arge annual tax liabilities are required to ren	nit tax payments electronically	
LO	See MRS Rule 102 on the	e MRS website at <u>www.maine.gov/revenue/p</u>	ublications/rules for details.	
L1 L2	Use the MTP to file and pay electron	nically at <u>revenue.maine.gov</u> and eliminate	e the necessity of filing Form INS-2.	
L 3				
L 4 Company	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXX Federal EIN	99 9999999	
6 Address	*****	XXXXXX		
L 7 L 8	*****	(99999		
L9				- 00
20 *Signature 21		Estimated Payment (see instructions below	9999999	9.00
22 Name/Title	******			
23 24 Telephone	999 999 9999			
25		Chief Accounting		
26 Officer, or	igned by President, Treasurer, Secretary, Attorney-in-Fact of a Reciprocal Insurer.	Chiel Accounting		
2 7 2 8				
29		Instructions		
of the estin premiums 25 25 M.R.S. 6 The last d association	nated total tax to be paid for the current of tax (see forms INS-1 and INS-4). § 2399 requires the Maine Bureau of Insura etermination was made in October 2023	e paid on an estimated basis at the end of eac calendar year. Note: the fire investigation and ance to determine every 5 years the basis perc and applies to tax periods beginning on or payment on the basis of the allocation rat	d prevention tax applies in addition to the i centage of fire risk allocated to each line of in after January 1, 2024. Insurance compa	insurance nsurance.
38 39	Line of Business	Percentage of Premiums all	located to fire	
40	(Form INS-5, line 1) Line 1a. Fire	(Form INS-5, line 1, column		
11 12	Line 1b. Inland Marine			
±2 13	Line 1c. Aircraft Physical Da Line 1d. Auto – Private			
14	Line 1e. Auto – Commercial Line 1f. Farmowners Multip			
15 16	Line 1g. Homeowners Multip	ole Peril		
17	Line 1h. Commercial Multipl Line 1i. All Other Fire Relat			
		rest rate is 10%, compounded monthly. The p		
the failure-	to-file penalty becomes the greater of \$25	more than 60 days after the receipt of a dema or 25% of the tax due. The penalty for failure ch the failure continues, to a maximum of 25	e to pay a tax liability timely is 1% of the ou	
52				o otimo et e d
	5, Annual Return. File Form INS-5 by Ma nts and to pay any additional tax due to a	rch 17, 2025 to reconcile your 2024 fire invest void interest and penalty charges.	igation and prevention tax liability with the	estimated
5 Statutory	References. This return is made in comp	liance with 25 M.R.S. § 2399 and 36 M.R.S.	§ 2521-A.	
56 57 Use	the Maine Tax Portal at revenue.m	naine.gov to file, pay, correspond with	n MRS, and manage your tax accou	int.
58				
59		Maine 🖳		
50 51		TAX PORTAL		
52				
53 6 54		revenue.maine.gov	Revised: December 2	2023
55				
56				

	11112222222222333333	3 3 3 3 4 4 4 4 4 4 4 4 4 4 5 5 5 5 5 5	55556666666	5 6 6 7 7 7 7 7 7 7 7 7 8 8 8
²⁴ ■ 202	67890123456789012345 4 Maine Estin Fire Investi		6 7 8 9 0 1 2 3 4 5 6 [°] O r	7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 : 9 9
Form IN	S-2	e: September 3, 2024	*23	31000*
)8	Note: Certain taxpavers with large an	nual tax liabilities are required to remit t	ax payments electronic	
.0		vebsite at <u>www.maine.gov/revenue/publ</u>	i <u>cations/rules</u> for details	
1 Use	the MTP to me and pay electronically a	at <u>revenue.maine.gov</u> and eminiate ti	re necessity of ming P	01111 1113-2.
.3				
4 Company XXX	******	XXX Federal EIN	99 9999999)
6 Address XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX		
	xxxxxxxxxxxx	999		
9 0 *Signature		Estimated Payment		99999999 .00
21		(see instructions below)		
2 Name/Title _{XXX} 23	XXXXXXXXXXXXXX			
24 Telephone 999	999 9999			
	y President, Treasurer, Secretary, Chief A	ccounting		
6 Officer, or Attorney	y-in-Fact of a Reciprocal Insurer.			
28		Instructions		
29 Bestimated Payme				
Eotimatoa rayint	ent. Every fire insurance company or asso % of the gross direct premiums for fire risk			
	irect fire premiums. The tax must be paid o			
of the estimated to	otal tax to be paid for the current calendar			
premiums tax (see	e forms INS-1 and INS-4).			
	equires the Maine Bureau of Insurance to a			
	ation was made in October 2023 and ap st calculate their estimated tax paymer	plies to tax periods beginning on or after the place of the allocation rates	er January 1, 2024. Ins	urance companies and
	on the basis of alternate ratios.			
39	Line of Business	Percentage of Premiums alloc	ated to fire	
	(Form INS-5, line 1) Line 1a. Fire	(Form INS-5, line 1, column E)		
1 12	Line 1b. Inland Marine			
13	Line 1c. Aircraft Physical Damage . Line 1d. Auto – Private			
	Line 1e. Auto – Commercial			
4				
15	Line 1f. Farmowners Multiple Peril			
45 46	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril.			
15 16 17	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril			
15 16 17 18 18 10 Interest & Penalty	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril Line 1i. All Other Fire Related y. For calendar year 2024, the interest rate			
1 5 1 6 1 7 1 8 1 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril Line 1i. All Other Fire Related y. For calendar year 2024, the interest rate te tax due, unless the return is filed more th		I notice from the state ta	assessor, in which case
1 5 1 6 1 7 1 8 1 9 1 100 ftp: 0 0f \$25 or 10% of the failure-to-file p	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril Line 1i. All Other Fire Related y. For calendar year 2024, the interest rate	47.36% 	l notice from the state ta pay a tax liability timely	cassessor, in which case is 1% of the outstanding
15 16 17 18 19 19 10 10 10 10 10 10 10 10 10 10	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril Line 1i. All Other Fire Related y. For calendar year 2024, the interest rate the tax due, unless the return is filed more the enalty becomes the greater of \$25 or 25% onth or fraction thereof during which the f	47.36% 39.81% 43.10% 100.00% is 10%, compounded monthly. The pena han 60 days after the receipt of a demand o of the tax due. The penalty for failure to ailure continues, to a maximum of 25% of	I notice from the state ta pay a tax liability timely of the outstanding liabili	cassessor, in which case is 1% of the outstanding y.
15 16 17 18 19 of \$25 or 10% of the failure-to-file p 11 liability for each m 12 Form INS-5, Annu 13 Form INS-5, Annu	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril Line 1i. All Other Fire Related y. For calendar year 2024, the interest rate the tax due, unless the return is filed more the enalty becomes the greater of \$25 or 25%	47.36% 	I notice from the state ta pay a tax liability timely of the outstanding liabili	cassessor, in which case is 1% of the outstanding y.
 Interest & Penalty Interest & Penalty of \$25 or 10% of the failure-to-file p Iiability for each m Form INS-5, Annu tax payments and 	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril Line 1i. All Other Fire Related y. For calendar year 2024, the interest rate he tax due, unless the return is filed more the enalty becomes the greater of \$25 or 25% onth or fraction thereof during which the f Jal Return. File Form INS-5 by March 17, 2 to pay any additional tax due to avoid interest	47.36% 39.81% 43.10% 100.00% is 10%, compounded monthly. The pena nan 60 days after the receipt of a demanc o of the tax due. The penalty for failure to ailure continues, to a maximum of 25% of 2025 to reconcile your 2024 fire investiga perest and penalty charges.	I notice from the state ta pay a tax liability timely of the outstanding liabili ition and prevention tax l	cassessor, in which case is 1% of the outstanding y.
 Interest & Penalty Interest & Penalty of \$25 or 10% of the failure-to-file p I liability for each m Form INS-5, Annu tax payments and Statutory Referent 	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril Line 1i. All Other Fire Related y. For calendar year 2024, the interest rate the tax due, unless the return is filed more the enalty becomes the greater of \$25 or 25% onth or fraction thereof during which the f ual Return. File Form INS-5 by March 17, 2	47.36% 39.81% 43.10% 100.00% is 10%, compounded monthly. The pena nan 60 days after the receipt of a demanc o of the tax due. The penalty for failure to ailure continues, to a maximum of 25% of 2025 to reconcile your 2024 fire investiga perest and penalty charges.	I notice from the state ta pay a tax liability timely of the outstanding liabili ition and prevention tax l	cassessor, in which case is 1% of the outstanding y.
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5 6 7 8 9 of \$25 or 10% of the failure-to-file p 1 liability for each m 2 Form INS-5, Annu 3 tax payments and 5 Statutory Reference 6 Use the M	Line 1f. Farmowners Multiple Peril Line 1g. Homeowners Multiple Peril Line 1h. Commercial Multiple Peril Line 1h. All Other Fire Related y. For calendar year 2024, the interest rate the tax due, unless the return is filed more the enalty becomes the greater of \$25 or 25% onth or fraction thereof during which the f yal Return. File Form INS-5 by March 17, 7 to pay any additional tax due to avoid inter mces. This return is made in compliance v aine Tax Portal at revenue.maine.g	47.36% 39.81% 43.10% 100.00% is 10%, compounded monthly. The pena of the tax due. The penalty for failure to ailure continues, to a maximum of 25% of 2025 to reconcile your 2024 fire investigation arest and penalty charges. with 25 M.R.S. § 2399 and 36 M.R.S. § 2 yov to file, pay, correspond with N	I notice from the state ta pay a tax liability timely of the outstanding liabili tion and prevention tax l 2521-A.	c assessor, in which case is 1% of the outstanding y. iability with the estimated
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	Maine Estimated	012345678901234567 Monthly Payment for on and Prevention Tax	8901234567890123456	578901. 999
Form INS-2	Due: Sep	tember 30, 2024	*2331000*	
)8)9	lote: Certain taxpayers with large annual tax	k liabilities are required to remit tax p	payments electronically.	
0	See MRS Rule 102 on the MRS website MTP to file and pay electronically at rever	at <u>www.maine.gov/revenue/publicati</u>	ons/rules for details.	
1 Use the	wire to me and pay electronically at <u>rever</u>	nue.mane.gov and emmate the n	ecessity of hing Form ins-2.	
3				
4 Company XXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal EIN	99 9999999	
6 Address XXXXX	************************			
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	esident, Treasurer, Secretary, Chief Accounti	ng		
Officer, or Attorney-in-F	Fact of a Reciprocal Insurer.			
28		nstructions		
29 30 Estimated Payment				
Eotimatoa raymonti	Every fire insurance company or association the gross direct premiums for fire risks writte			
	fire premiums. The tax must be paid on an es			
	ax to be paid for the current calendar year.			
premiums tax (see form	ns INS-1 and INS-4).			
	res the Maine Bureau of Insurance to determi	no overy 5 years the basis perceptage	of fire rick allocated to each line of insu	ranco
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associations must ca	Iculate their estimated tax payment on th			
	he basis of alternate ratios.			ay not
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6 Form	INS-2	Due: Octo	ober 31, 2024	*2	331000*	
8			iabilities are required to remit tax r			
.0			t <u>www.maine.gov/revenue/publicati</u> <u>ie.maine.gov</u> and eliminate the n			
2						
.3 .4 Company X	xxxxxxxxxxx		Federal EIN	99 99999	99	
	xxxxxxxxxxx					
	xxxxxxxxxxx	xxxxx xx 999999				
9 0 *Signature			Estimated Payment (see instructions below)		999999999 .00)
1 2 Name/Title _X	xxxxxxxxxxx	XXXXXX				
3						
4 Telephone 9	99 999 9999					
Must be sign	ed by President, Treas prney-in-Fact of a Reci	surer, Secretary, Chief Accounting procal Insurer.				
8		Ins	structions			
0	went Every fire insu	urance company or association th	hat does business or collects prem	niums or assessm	ents in Maine is required by	
Eotimatoari			in Maine, less the amount of all dir			
2 policyholders	on direct fire premiums	s. The tax must be paid on an estir	mated basis at the end of each mor	nth, with each inst	allment equal to at least 1/12	
<mark>ح</mark> of the estimat	ed total tax to be paid (see forms INS-1 and		ote: the fire investigation and preve	ention tax applies	in addition to the insurance	
4						
			e every 5 years the basis percentage ax periods beginning on or after J			
7 associations		estimated tax payment on the	basis of the allocation rates be			
9 0	Line of Busines (Form INS-5, lir		ercentage of Premiums allocate Form INS-5, line 1, column E)	d to fire		
1		· · · · · · · · · · · · · · · · · · ·	.100.00%			
2	Line 1b. Inla	and Marine craft Physical Damage				
2 3	Line 1b. Inla Line 1c. Airo Line 1d. Aut	craft Physical Damage o – Private	Actual			
2 3 4	Line 1b. Inla Line 1c. Airo Line 1d. Aut Line 1d. Aut	craft Physical Damage	Actual 1.98% 8.07%			
2 3 4 5	Line 1b. Inla Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor	craft Physical Damage to – Private to – Commercial mowners Multiple Peril meowners Multiple Peril	Actual 1.98% 8.07% 47.36% 39.81%			
2 3 4	Line 1b. Inla Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor	craft Physical Damage to – Private to – Commercial mowners Multiple Peril	Actual 1.98% 8.07% 47.36% 39.81% 43.10%			
2 3 4 5 6 7 8	Line 1b. Inla Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1i. All	craft Physical Damage to – Private to – Commercial mowners Multiple Peril meowners Multiple Peril mmercial Multiple Peril Other Fire Related	Actual 1.98% 8.07% 47.36% 39.81% 43.10% .100.00%	for failure to file a	raturn on time is the greater	
2 3 4 5 6 7 8 9 0 5 5 6 9 0 5 8 9 0 5 2 5 0 8 9 0 5 2 5 0 7 8 9 0 5 2 5 0 7 0 8 9 0 5 2 5 0 7 0 8 0 9 0 10% 0 0 0 0	Line 1b. Inla Line 1c. Airo Line 1d. Aut Line 1e. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless the file penalty becomes the	craft Physical Damage to – Private to – Commercial mowners Multiple Peril mercial Multiple Peril Other Fire Related ar 2024, the interest rate is 10%, of the return is filed more than 60 da ne greater of \$25 or 25% of the ta	Actual 1.98% 8.07% 47.36% 39.81% 43.10% .100.00% compounded monthly. The penalty hys after the receipt of a demand no hx due. The penalty for failure to pa	otice from the state iy a tax liability tim	e tax assessor, in which case rely is 1% of the outstanding	
2 3 4 5 6 7 8 9 1nterest & Pe of \$25 or 10% the failure-to-1 1 liability for ead	Line 1b. Inla Line 1c. Airo Line 1d. Aut Line 1e. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless the file penalty becomes the	craft Physical Damage to – Private to – Commercial mowners Multiple Peril mercial Multiple Peril Other Fire Related ar 2024, the interest rate is 10%, of the return is filed more than 60 da ne greater of \$25 or 25% of the ta	Actual 1.98% 8.07% 47.36% 39.81% 43.10% .100.00% compounded monthly. The penalty sys after the receipt of a demand no	otice from the state iy a tax liability tim	e tax assessor, in which case rely is 1% of the outstanding	
2 3 4 5 6 7 8 9 0 f\$25 or 10% 0 the failure-to-1 1 liability for ear 2 3 Form INS-5, / tax navments	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1i. All of nalty. For calendar yea of the tax due, unless i file penalty becomes th ch month or fraction the Annual Return. File For	craft Physical Damage to – Private to – Commercial mowners Multiple Peril mercial Multiple Peril Other Fire Related ar 2024, the interest rate is 10%, of the return is filed more than 60 da ne greater of \$25 or 25% of the ta ereof during which the failure cor	Actual 1.98% 	otice from the state by a tax liability tim he outstanding lia	e tax assessor, in which case lely is 1% of the outstanding bility.	
2 3 4 5 6 7 8 9 1nterest & Pe of \$25 or 10% the failure-to- 1 liability for eac 2 7 8 9 5 10% 10% 11 11 11 11 11 11 10% 10% 10% 1	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1h. Cor Line 1i. All of nalty. For calendar yea of the tax due, unless the file penalty becomes the ch month or fraction the Annual Return. File Foc and to pay any addition	craft Physical Damage to – Private mowners Multiple Peril mecowners Multiple Peril mmercial Multiple Peril Other Fire Related other Fire Related ar 2024, the interest rate is 10%, of the return is filed more than 60 da ne greater of \$25 or 25% of the ta ereof during which the failure cor orm INS-5 by March 17, 2025 to re onal tax due to avoid interest and	Actual 1.98% 	otice from the state by a tax liability tin he outstanding lia h and prevention t	e tax assessor, in which case lely is 1% of the outstanding bility.	
2 3 4 5 6 7 8 9 Interest & Pe of \$25 or 10% the failure-to-1 liability for eac 2 Form INS-5, 7 tax payments 5 Statutory Re	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless 1 file penalty becomes th ch month or fraction the Annual Return. File Foc and to pay any additio ferences. This return i	craft Physical Damage to – Private mowners Multiple Peril mecowners Multiple Peril mmercial Multiple Peril Other Fire Related Other Fire Related othe return is filed more than 60 da ne greater of \$25 or 25% of the ta ereof during which the failure cor form INS-5 by March 17, 2025 to re onal tax due to avoid interest and is made in compliance with 25 M.	Actual 1.98% 8.07% 47.36% 39.81% 43.10% .100.00% compounded monthly. The penalty hys after the receipt of a demand no inx due. The penalty for failure to pa ntinues, to a maximum of 25% of the econcile your 2024 fire investigation penalty charges. .R.S. § 2399 and 36 M.R.S. § 252	otice from the state by a tax liability tin he outstanding lia h and prevention t 1-A.	e tax assessor, in which case hely is 1% of the outstanding bility. ax liability with the estimated	
2 3 4 5 6 7 8 9 Interest & Pe of \$25 or 10% the failure-to-1 liability for eac 3 Form INS-5, J tax payments 4 5 5 5 5 5 6 7 Use th	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless 1 file penalty becomes th ch month or fraction the Annual Return. File Foc and to pay any additio ferences. This return i	craft Physical Damage to – Private mowners Multiple Peril mecowners Multiple Peril mmercial Multiple Peril Other Fire Related Other Fire Related othe return is filed more than 60 da ne greater of \$25 or 25% of the ta ereof during which the failure cor form INS-5 by March 17, 2025 to re onal tax due to avoid interest and is made in compliance with 25 M.	Actual Actual 1.98% 	otice from the state by a tax liability tin he outstanding lia h and prevention t 1-A.	e tax assessor, in which case hely is 1% of the outstanding bility. ax liability with the estimated	
2 3 4 5 6 7 8 9 1nterest & Pe of \$25 or 10% the failure-to-1 1 liability for ear 2 3 Form INS-5, <i>J</i> 4 5 5 5 5 5 5 5 5 5 5 5 5 5	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless 1 file penalty becomes th ch month or fraction the Annual Return. File Foc and to pay any additio ferences. This return i	craft Physical Damage	Actual 1.98% 	otice from the state by a tax liability tin he outstanding lia h and prevention t 1-A.	e tax assessor, in which case hely is 1% of the outstanding bility. ax liability with the estimated	
2 3 4 5 6 7 8 9 1nterest & Pe of \$25 or 10% the failure-to-1 liability for eac 2 Form INS-5, <i>I</i> tax payments 5 Statutory Re 6 7 Use th 8 9 0 0	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless 1 file penalty becomes th ch month or fraction the Annual Return. File Foc and to pay any additio ferences. This return i	craft Physical Damage	Actual 1.98% 	otice from the state by a tax liability tin he outstanding lia h and prevention t 1-A.	e tax assessor, in which case hely is 1% of the outstanding bility. ax liability with the estimated	
2 3 4 5 6 7 8 9 1nterest & Pe of \$25 or 10% the failure-to-1 liability for ead 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless 1 file penalty becomes th ch month or fraction the Annual Return. File Foc and to pay any additio ferences. This return i	craft Physical Damage	Actual 1.98% 	otice from the state by a tax liability tin he outstanding lia h and prevention t 1-A.	e tax assessor, in which case hely is 1% of the outstanding bility. ax liability with the estimated	
2 3 4 5 6 7 8 9 Interest & Pe of \$25 or 10% the failure-to-1 liability for ead 5 5 5 6 7 8 9 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless 1 file penalty becomes th ch month or fraction the Annual Return. File Foc and to pay any additio ferences. This return i	craft Physical Damage	Actual 1.98% 	otice from the state by a tax liability tim he outstanding lia n and prevention t 1-A. S, and manage	e tax assessor, in which case hely is 1% of the outstanding bility. ax liability with the estimated your tax account.	
2 3 4 4 5 6 7 8 9 Interest & Pe of \$25 or 10% 0 the failure-to-1 liability for ead 3 Form INS-5, / 4 5 Statutory Re 6 7 8 9 0 1 2 3 4 9 0 1 2 3 4 9 0 1 1 2 3 4 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless 1 file penalty becomes th ch month or fraction the Annual Return. File Foc and to pay any additio ferences. This return i	craft Physical Damage	Actual 1.98% 	otice from the state by a tax liability tim he outstanding lia n and prevention t 1-A. S, and manage	e tax assessor, in which case hely is 1% of the outstanding bility. ax liability with the estimated	
2 3 4 4 5 6 7 8 9 Interest & Pe of \$25 or 10% the failure-to-1 liability for ead 3 Form INS-5, <i>J</i> 4 5 Statutory Re 6 7 8 9 0 1 1 2 3 0 1 1 2 3 0 1 1 2 3 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Line 1b. Inla Line 1c. Airc Line 1c. Airc Line 1d. Aut Line 1e. Aut Line 1f. Far Line 1g. Hor Line 1h. Cor Line 1h. Cor Line 1i. All nalty. For calendar yea of the tax due, unless 1 file penalty becomes th ch month or fraction the Annual Return. File Foc and to pay any additio ferences. This return i	craft Physical Damage	Actual 1.98% 	otice from the state by a tax liability tim he outstanding lia n and prevention t 1-A. S, and manage	e tax assessor, in which case hely is 1% of the outstanding bility. ax liability with the estimated your tax account.	

1 00001111	L 1 1 1 1 1 1 2 2 2 2 2 2	2 2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3	4 4 4 4 4 4 4 4 4 5 5 5 5 5 5 5 5	5 5 5 6 6 6 6 6	6 6 6 7 7 7 7 7 7 7 7 7 7	7 7 8 8
4 20	24	Maine Estimated	01234567890123456 Monthly Payment for n and Prevention Tax		678901234567	8 9 0 1 9 9
7	INS-2	Due: Dec	cember 2, 2024	*2	331000*	
8	Note: Certain t	axpavers with large annual tax	liabilities are required to remit tax	payments electro	nically.	
0	See MRS I	Rule 102 on the MRS website a	at <u>www.maine.gov/revenue/publica</u> uue.maine.gov and eliminate the	tions/rules for deta	ails.	
1	Use the MIP to me a	to pay electronically at <u>reven</u>	<u>ue mane gov</u> and emmate me	necessity of him	g Formins-2.	
3					0.0	
4 Company 2 5		XXXXXXXXXXXXXXXX	Federal EIN	99 99999	99	
6 Address	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxxx				
	*****	xxxxx xx 999999				
9 0 *Signature			Estimated Payment		99999999	0 0
1			(see instructions below)			
2 Name/Title 2 3	******	XXXXXX				
4 Telephone	999 999 9999					
		urer, Secretary, Chief Accountir	ng			
7	orney-in-Fact of a Recip	procal Insurer.				
8		In	structions			
9 0 Estimated B	aument Evenu fire incu		that does business or collects pren	aiums or assocsm	onte in Maine is required	by
1 statute to pay			n in Maine, less the amount of all di			
-			timated basis at the end of each more			
promiume to	(see forms INS-1 and I		l ote: the fire investigation and prev	ention tax applies	In addition to the insuran	ice
4			ne every 5 years the basis percentag	o of fire rick alloca	tod to oach ling of insuran	~~
6 The last dete	ermination was made in	October 2023 and applies to	tax periods beginning on or after	January 1, 2024.	nsurance companies a	nd
a cloulate th	s must calculate their o e tax on the basis of al		e basis of the allocation rates be	low. Companies	and associations may r	iot
9 Calculate III	Line of Busines	s I	Percentage of Premiums allocate	ed to fire		
0	(Form INS-5, line	e 1) (Form INS-5, line 1, column E)			
1	Line 1b. Inlar	nd Marine	20.68%			
3		raft Physical Damage > – Private				
4	Line 1e. Auto	o – Commercial	8.07%			
5		nowners Multiple Peril neowners Multiple Peril				
6		nmercial Multiple Peril				
7	Line 1i. All C	Other Fire Related	100.00%			
8 9 Interest & P	enalty. For calendar vea	r 2024, the interest rate is 10%	, compounded monthly. The penalty	for failure to file a	return on time is the grea	ter
of \$25 or 10%	6 of the tax due, unless th	he return is filed more than 60 d	ays after the receipt of a demand no	otice from the state	tax assessor, in which ca	se
			ax due. The penalty for failure to pa ontinues, to a maximum of 25% of t			ng
2						
Form INS-5,		rm INS-5 by March 17, 2025 to nal tax due to avoid interest an	reconcile your 2024 fire investigation	n and prevention t	ax liability with the estimat	ed
4	and to pay any addition		a ponalty onalyes.			
	eferences. This return is	s made in compliance with 25 M	/I.R.S. § 2399 and 36 M.R.S. § 252	1-A.		
6 7 Use t	ne Maine Tax Portal	at revenue.maine.gov to f	ile, pay, correspond with MR	S, and manage	your tax account.	
8						
9		Mai	ne 🖳 👘			
0		TAV	PORTAL			
2						
2						
3		rever	nue.maine.gov			
3		revei	nue.maine.gov	Re	vised: December 2023	
3			nue.maine.gov	Re	vised: December 2023	

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4 2	024	Maine Estimated	Monthly Payment for n and Prevention Tax		6789012345678901 99
)7	rm INS-2	Due: Dece	ember 31, 2024	*2	331000*
)8)9	Note: Certain	taxpayers with large annual tax	liabilities are required to remit tax	payments electron	ically.
_ 0			it <u>www.maine.gov/revenue/publicat</u> ue.maine.gov and eliminate the i		
.1		and pay electronically at <u>reven</u>		necessity of himg	
3			Federal EIN		
4 Compan	y xxxxxxxxxxxxx	XXXXXXXXXXXXXXXX		99 999999	99
6 Address	XXXXXXXXXXXXX	xxxxxxxxxxxxxxxxxx			
.7		xxxxx xx 99999			
9 0 *Signatu	re		Estimated Payment		99999999 .00
21 Namo/Ti			(see instructions below)		
2 Name/Ti 23					
24 Telephor	ne 999 999 999 999	ð			
6 Officer, c	signed by President, Treas r Attorney-in-Fact of a Reci	surer, Secretary, Chief Accountin iprocal Insurer.	g		
27					
29		In	structions		
2 policyho	lders on direct fire premium	s. The tax must be paid on an est I for the current calendar year. N	n in Maine, less the amount of all di imated basis at the end of each mor ote: the fire investigation and prev	nth, with each insta	Illment equal to at least 1/12
34					
			e every 5 years the basis percentag tax periods beginning on or after .		
associa	tions must calculate their e the tax on the basis of a		e basis of the allocation rates be	low. Companies a	and associations may not
39 10	Line of Busine (Form INS-5, li		Percentage of Premiums allocate Form INS-5, line 1, column E)	ed to fire	
	Line 1a. Fin	e	100.00%		
12		and Marine craft Physical Damage			
13	Line 1d. Au	to – Private to – Commercial	1.98%		
14 15	Line 1f. Fai	rmowners Multiple Peril	47.36%		
16		meowners Multiple Peril mmercial Multiple Peril			
17		Other Fire Related			
Interest	& Penalty. For calendar ye	ar 2024, the interest rate is 10%,	compounded monthly. The penalty	/ for failure to file a	return on time is the greater
of \$25 or the failur	10% of the tax due, unless e-to-file penalty becomes the	the return is filed more than 60 da he greater of \$25 or 25% of the ta	ays after the receipt of a demand no ax due. The penalty for failure to pa ntinues, to a maximum of 25% of t	otice from the state ay a tax liability tim	tax assessor, in which case ely is 1% of the outstanding
52					
		orm INS-5 by March 17, 2025 to r onal tax due to avoid interest and	econcile your 2024 fire investigatio I penalty charges.	n and prevention ta	ix liability with the estimated
5 Statuto	y References. This return	is made in compliance with 25 M	1.R.S. § 2399 and 36 M.R.S. § 252	21-A.	
56 57 U	se the Maine Tax Porta	l at revenue.maine.gov to f	ile, pay, correspond with MR	S, and manage	your tax account.
57 58 59					
50		Mul	ne <u>L</u>		
51		ΤΑΧ	PORTAL		
52		reven	nue.maine.gov		
52 53 54		rever	ue.maine.gov	Rev	ised: December 2023
53		reven	ue.maine.gov	Rev	ised: December 2023