

Form INS-6

Maine Estimated Payment for Nonadmitted Premiums Tax (Self-Procured & Surplus Lines)



99

1st Payment 2025 Due: April 30, 2025

2432001

Note: Certain taxpayers are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at maine.gov/revenue/publications/rules for details. Use the MTP to file and pay electronically at revenue.maine.gov and eliminate the necessity of filing Form INS-6.

NOTE: If Producer is filing, enter name (last, first, middle initial) and SSN. If Agency is filing on behalf of Producer, enter Agency Name and EIN. Self-Procured filers: if individual, enter SSN; if entity, enter EIN. DO NOT ENTER LICENSE NUMBER below.

Form fields for Producer or Self-Procured Individual (Last Name, First name, MI, SSN), OR Agency or Self-Procured Entity (Name, Federal EIN), Address, Contact Name, Telephone, Company/Employer, and Estimated Payment.

Estimated Tax Payment Worksheet

You Must Make Estimated Payments, Unless:

- 1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000

Table with 3 columns: Description, Amount, Total. Rows include Line A (total tax liability for 2024), Line B (total estimated tax liability for 2025), Line C (amount of premiums on contracts written during January 1 through April 30, 2025), Line 1 (First Payment Tax Estimate), Line 2 (Carryover From Prior Year), and Line 3 (Estimated Payment).

Interest & Penalty. For calendar year 2025, the interest rate is 10%, 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...

Form INS-7, Annual Return. File Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return by March 16, 2026 to reconcile your 2025 Self-Procured and Surplus Lines tax liability and estimated payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory Reference. This return is made in compliance with 36 M.R.S. § 2521-A.

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



Form INS-6

Maine Estimated Payment for Nonadmitted Premiums Tax (Self-Procured & Surplus Lines)



99

2nd Payment 2025 Due: June 25, 2025

2432001

Note: Certain taxpayers are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at maine.gov/revenue/publications/rules for details. Use the MTP to file and pay electronically at revenue.maine.gov and eliminate the necessity of filing Form INS-6.

NOTE: If Producer is filing, enter name (last, first, middle initial) and SSN. If Agency is filing on behalf of Producer, enter Agency Name and EIN. Self-Procured filers: if individual, enter SSN; if entity, enter EIN. DO NOT ENTER LICENSE NUMBER below.

Form fields for Producer or Self-Procured Individual, Agency or Self-Procured Entity, Address, Contact Name, Telephone, Company/Employer, and Estimated Payment.

Estimated Tax Payment Worksheet

You Must Make Estimated Payments, Unless:

- 1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000

Table with 3 columns: Description, Amount, and Total. Rows include Line A (2024 liability), Line B (2025 liability), Line C (premiums), Line 1 (Second Payment Tax Estimate), Line 2 (Carryover), and Line 3 (Estimated Payment).

Interest & Penalty. For calendar year 2025, the interest rate is 10%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due...

Form INS-7, Annual Return. File Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return by March 16, 2026 to reconcile your 2025 Self-Procured and Surplus Lines tax liability and estimated payments...

Statutory Reference. This return is made in compliance with 36 M.R.S. § 2521-A.

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



Form INS-6

Maine Estimated Payment for Nonadmitted Premiums Tax (Self-Procured & Surplus Lines)



99

3rd Payment 2025 Due: October 31, 2025

2432001

Note: Certain taxpayers are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at maine.gov/revenue/publications/rules for details. Use the MTP to file and pay electronically at revenue.maine.gov and eliminate the necessity of filing Form INS-6.

NOTE: If Producer is filing, enter name (last, first, middle initial) and SSN. If Agency is filing on behalf of Producer, enter Agency Name and EIN. Self-Procured filers: if individual, enter SSN; if entity, enter EIN. DO NOT ENTER LICENSE NUMBER below.

Form fields for Producer or Self-Procured Individual (Last Name, First name, MI, SSN), Agency or Self-Procured Entity (Name, Federal EIN), Address, Contact Name, Telephone, and Estimated Payment.

Estimated Tax Payment Worksheet

You Must Make Estimated Payments, Unless:

- 1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000

Table with 3 columns: Description, Amount, Total. Rows include Line A (total tax liability for 2024), Line B (total estimated tax liability for 2025), Line C (amount of premiums on contracts written during June 26 through October 31, 2025), Line 1 (Third Payment Tax Estimate), Line 2 (Carryover From Prior Year), and Line 3 (Estimated Payment).

Interest & Penalty. For calendar year 2025, the interest rate is 10%, 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...

Form INS-7, Annual Return. File Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return by March 16, 2026 to reconcile your 2025 Self-Procured and Surplus Lines tax liability and estimated payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory Reference. This return is made in compliance with 36 M.R.S. § 2521-A.

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

