Due: April 30, 2025

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



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.

Flouucei oi								
Self-Procure Individual:	xxxxxxxxxxxxxx			X		99999999		
individual:	Last Name First name MI				SSN	,,,,,,		
OR								
Agency or Self-Procured Entity:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx					99 !	9999999	
	Name				Federal EIN			
Address	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	XXXXXXXXXXXXXXX XX	39999	Telephone		999	999	9999	
Company/ Employer*	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			4				
	*Individual Producers enter the name of your employer (from worksheet, line 3						99999999	.00
	or Agency.							
		Estimated Ta	ax Payment Workshe	et				
You Must	Make Estimated Payments, Unless:		•					
	ou are a Risk Retention Group, or							
2. Your annual tax obligation does not exceed \$1,000							0000000	
Line A: Enter the total tax liability for 2024.					\$		99999999	.00
Line B: Enter the total estimated tax liability for 2025					\$		99999999	.00
Ento D. Entor die total estillated tax liability for 2020								
Line C:	nter the amount of premiums on contracts written during January 1 through							
	pril 30, 2025				\$		99999999	.00
			050/ 51: 4 1: 5					
Line 1: First Payment Tax Estimate. (You may elect to pay either 35% of line A or line B, or 3% of line C.)					\$		99999999	.00
	0.070 0.1 11.10 0.7				Ψ			.00
	arryover From Prior Year. From 2024 Form INS-7, line 9a. Do not enter more an line 1							
					\$		99999999	.00
	_ ,, , , _ , , _ , , , , , , , , , , ,							
	stimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated ayment line above				<b>c</b>		99999999	.00
	payment line above				Ψ			.00

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, in which case the failure-to-file penalty is 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-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.



revenue.maine.gov

Revised: December 2024

2nd Payment 2025

Due: June 25, 2025

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



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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. Producer or Self-Procured Χ 999999999 Individual: MI SSN Last Name First name OR Agency or Self-Procured 99 9999999 Entity: Federal EIN Name Address XXXXXXXXXXXXXXXX XX 99999 999 999 9999 Telephone Company/ Employer\* **Estimated Payment** 9999999 .00 \*Individual Producers enter the name of your employer (from worksheet, line 3 below)... or Agency. **Estimated Tax Payment Worksheet** You Must Make Estimated Payments, Unless: You are a Risk Retention Group, or Your annual tax obligation does not exceed \$1,000 9999999 .00 Line A: Enter the total tax liability for 2024.....\$ 9999999 .00 Line B: Enter the total estimated tax liability for 2025.....\$ Line C: Enter the amount of premiums on contracts written during May 1 through 9999999 .00 June 25, 2025. .....\$ Line 1: Second Payment Tax Estimate. (You may elect to pay either 35% of line A or line B, 9999999 .00 Line 2: Carryover From Prior Year. From 2024 Form INS-7, line 9a. Do not enter more 9999999 .00 Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated

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, in which case the failure-to-file penalty is 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.

payment line above ......\$

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.

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revenue.maine.gov

99999999

.00

3rd Payment 2025

Due: October 31, 2025

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

\*2432001\*

**Note:** Certain taxpayers are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at <a href="maine.gov/revenue/publications/rules">maine.gov/revenue/publications/rules</a> 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. Producer or Self-Procured Χ 999999999 Individual: MI SSN Last Name First name OR Agency or Self-Procured 99 9999999 Entity: Federal EIN Name Address XXXXXXXXXXXXXXXX XX 99999 999 999 9999 Telephone Company/ Employer\* **Estimated Payment** 99999999 .00 \*Individual Producers enter the name of your employer (from worksheet, line 3 below)... or Agency. **Estimated Tax Payment Worksheet** You Must Make Estimated Payments, Unless: You are a Risk Retention Group, or Your annual tax obligation does not exceed \$1,000 9999999 .00 Line A: Enter the total tax liability for 2024.....\$ 99999999 .00 Line B: Enter the total estimated tax liability for 2025. \$ Line C: Enter the amount of premiums on contracts written during June 26 through 99999999 October 31, 2025. .....\$ .00 Line 1: Third Payment Tax Estimate. (You may elect to pay either 15% of line A or line B, 99999999 .00 or 3% of line C.) .......\$ Line 2: Carryover From Prior Year. From 2024 Form INS-7, line 9a. Do not enter more 99999999 .00 Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated 99999999 .00 payment line above ......\$

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, in which case the failure-to-file penalty is 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-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.

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revenue.maine.gov