

**FORM INS-4  
2018**

**MAINE REVENUE SERVICES  
INSURANCE PREMIUMS TAX RETURN**



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\*1634001\*

MRS Insurance Premiums Tax Account Number	NAIC ID Number	Period Covered	Due Date
99 999999999	99999	January 1 - December 31, 2018	March 15, 2019

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Business Name (Line 1)		CHECK ALL THAT APPLY: <input checked="" type="checkbox"/> Initial return <input checked="" type="checkbox"/> Amended return <input checked="" type="checkbox"/> Final return <input checked="" type="checkbox"/> Risk retention group <input checked="" type="checkbox"/> Domiciled in Maine <input checked="" type="checkbox"/> Change of name/address
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Business Name (Line 2)		
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Street Address and/or Post Office Box		
XXXXXXXXXXXXXXXXXXXXXXX City	XX 99999 State ZIP Code	

Enter total assets reported on annual statement: 999999999999 .00

**Part A – Maine Tax Computation**

**Premiums:**

1a. Accident and Health Premiums .....	1a.	999999999	.00
1b. Life Premiums.....	1b.	999999999	.00
1c. Property and Casualty Premiums (other than Workers' Compensation Premiums).....	1c.	999999999	.00
1d. Workers' Compensation Premiums .....	1d.	999999999	.00
1e. Title Insurance Premiums .....	1e.	999999999	.00
1f. Annuity Considerations received this tax year (See Instructions) .....	1f.	999999999	.00
1g. Annuity Considerations received prior to January 1, 1999 taxable this year (See Instructions).....	1g.	999999999	.00
1h. Other Premiums .....	1h.	999999999	.00
1i. <b>Total Premiums</b> (Add lines 1a through 1h).....	1i.	999999999	.00

**Deductions from Schedule 1:**

2. Direct return premiums or deposits thereon (Schedule 1, line 1, column H) .....	2.	999999999	.00
3. Dividends paid, credited or allowed on direct premiums (Schedule 1, line 2, column H) .....	3.	999999999	.00
4. Premiums exempt under qualified pension plans (Schedule 1, line 3, column H).....	4.	999999999	.00
5. Other Deductions (Schedule 1, line 4, column H) .....	5.	999999999	.00
6. <b>Total Deductions</b> (Add lines 2, 3, 4 and 5. Total should equal Schedule 1, line 5, column H).....	6.	999999999	.00

MAINE REVENUE SERVICES  
INSURANCE PREMIUMS TAX RETURN



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\*1634002\*

MRS Insurance Premiums Tax Account Number 99 999999999

Tax:

7. Total net taxable premiums (Part A, line 1i minus line 6)..... 7.	999999999	.00	
8. Net premiums on qualified group disability policies written by large domestic insurer taxable at 2.55%..... 8a.	999999999	X 2.55% =..... 8b.	999999999 .00
9. Net premiums on qualified group disability & certified long-term care policies taxable at 1%..... 9a.	999999999	X 1.00% =..... 9b.	999999999 .00
10. Net premiums taxable at 2% (Line 7 less lines 8a and 9a)..... 10a.	999999999	X 2.00% =... 10b.	999999999 .00
11. Total Tax (Total of lines 8b, 9b, and 10b. Cannot be less than zero.)..... 11.			999999999 .00

Part B – Retaliatory Tax Computation  
from Schedule 2

Enter the United States Postal Service two letter state abbreviation for your state of incorporation: XX

12. Gross Premiums (Schedule 2, line 1, column H)..... 12.	999999999	.00
13. Allowable Deductions (Schedule 2, line 2, column H)..... 13.	999999999	.00
14. Net Taxable Premiums (Schedule 2, line 3, column H)..... 14.	999999999	.00
15. Premium Tax on basis of state of incorporation (Schedule 2, line 5, column H)..... 15.	999999999	.00

Part C – Tax Due

16. Enter the greater of Part A, line 11 or Part B, line 15..... 16.	999999999	.00
17. Nonrefundable Tax Credits (Attach schedule - see instructions)..... 17.	999999999	.00
18. Net Tax (line 16 minus line 17)..... 18.	999999999	.00
19. Refundable Tax Credits (Attach schedule - see instructions)..... 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: 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](http://www.maine.gov/revenue) (select Laws & Rules) 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 next year's ESTIMATED tax..... 23a.	999999999	.00
23b. Portion of overpayment on line 22 to be REFUNDED..... 23b.	999999999	.00

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04 **FORM INS-4, Page 3**  
05 **2018**



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09 MRS Insurance Premiums Tax Account Number 99 999999999

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12 **2019 Estimated Tax**

13 The 2019 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 2018 or 35%  
14 of the total tax liability for 2019. The October installment must equal 15% of the total tax liability for 2018 or 15% of the total tax liability for 2019. See Form INS-1  
15 for details. (36 M.R.S. § 2521-A).

17  
18 **Affidavit and Signature**

19 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and  
20 belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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24 Date Signature Title

25 Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer or Attorney-in-fact of a Reciprocal Insurer.

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29 Contact Person Phone #

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33 Date Preparer's Signature Preparer's ID Number

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



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57 **If enclosing a check, make check payable to:**  
58 Treasurer, State of Maine  
59 **and MAIL WITH RETURN TO:**  
60 MAINE REVENUE SERVICES  
61 P.O. BOX 1065  
62 AUGUSTA, ME 04332-1065

57 **If not enclosing a check,**  
58 **MAIL RETURN TO:**  
59 MAINE REVENUE SERVICES  
60 P.O. BOX 1064  
61 AUGUSTA, ME 04332-1064

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

## SCHEDULE 1 DEDUCTIONS BY PREMIUM TYPE

**For Part A, lines 2 - 6**

MRS Insurance  
Premiums Tax

Taxpayer Name \_\_\_\_\_ Account Number \_\_\_\_\_ Tax Year **2018**

	Column A Accident & Health	Column B Life	Column C Front End Annuity Considerations	Column D Property & Casualty (Exclude Title & Workers Comp)	Column E Title	Column F Workers Comp	Column G Other	Column H Totals
1. Direct Return Premiums								
2. *Dividends Paid								
3. *Qualified Pension Plans								
4. *Other Deductions								
5. Totals								

\*Lines 2 through 4 do not apply to Risk Retention Groups.

Enter line 1, column H amount on Form INS-4, line 2.  
 Enter line 2, column H amount on Form INS-4, line 3.  
 Enter line 3, column H amount on Form INS-4, line 4.  
 Enter line 4, column H amount on Form INS-4, line 5. Attach documentation to support amount claimed.

## SCHEDULE 2 RETALIATORY TAX

**For Part B, Lines 12-15**

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

	Column A Accident & Health	Column B Life	Column C Annuity	Column D Property & Casualty (Excludes Title & Workers' Comp)	Column E Title	Column F Workers' Comp	Column G Other	Column H Totals
1. Gross Premiums								
2. Allowable Deductions								
3. Net Taxable Premiums								
4. Tax Rate - State of Incorporation								
5. * Annual Tax Due								

\*If minimum tax applies, enter minimum tax. Do not include fees. (See Schedule 2 Instructions)

Enter line 1, column H amount on Form INS-4, line 12.  
 Enter line 2, column H amount on Form INS-4, line 13. Attach documentation to support amount claimed.  
 Enter line 3, column H amount on Form INS-4, line 14.  
 Enter line 5, column H amount on Form INS-4, line 15.