PREMIUMS and/or WORKERS COMPENSATION

MAINE ESTIMATED PAYMENT for **INSURANCE TAX**

1st Payment 2019 **DUE: APRIL 30, 2019**

> 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 (select Laws & Rules) for details. Pay your insurance tax electronically and eliminate the necessity of filing Form INS-1.

Company	MRS Insurance Premiums Tax Account Number			
Address	The first payment of estimated tax meither the preceding calendar year of	nust be at least 35% of the total tax liability for or the current year.		
*Signature	Estimated Payment (from worksheet, line 3 below)	.0	0	
Name/Title	ENCLOSE DAVMENT			
Telephone	ENCLOSE PAYMENT Make check payable to: Tr	reasurer, State of Maine		
*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer or Attorney-in-Fact of a Reciprocal Insurer.	Mail to: Maine Revenue Ser P.O. Box 1065 Augusta, ME 0433	rvices		
	Physical location, Maine Reve	situe Services, 31 Commerce Drive, Augusta, ME 04330		
Instructions				
YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:				
 You are a Risk Retention Group, or Your annual tax obligation does not exceed \$1,000. 				
WORKSHEET: Line 1: First Payment Tax Estimate. (35% of either 2018 tax paid or 2019 tax liability)\$.00				
Line 2: Carryover From Prior Year. From 2018 Form INS-4, line 23a. Do not enter more than line 1 \$				
Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. (Must not be less than zero)				
payment line above. (Must not be less than zero)		\$	U	
INTEREST & PENALTY: For calendar year 2019, the interest rate is 6%, 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-4 File Form INS-4 by March 16, 2020 to reconcile your 2019 insura due to avoid interest and penalty charges.	nce premiums tax liability and estimat	ted tax payments and to pay any additional ta	ı <u>x</u>	

FORM INS-1

2nd Payment 2019

DUE: JUNE 25, 2019

MAINE ESTIMATED PAYMENT for PREMIUMS and/or WORKERS' COMPENSATION INSURANCE TAX



1730001

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 (select Laws & Rules) for details.

Pay your insurance tax electronically and eliminate the necessity of filing Form INS-1.

	MDC Income Providence Tour		
Company	MRS Insurance Premiums Tax Account Number		
Address	The second payment of estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year.		
*Signature	Estimated Payment (from worksheet, line 3 below)		
Name/Title			
Telephone	ENCLOSE PAYMENT Make check payable to: Treasurer, State of Maine		
*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.	Mail to: Maine Revenue Services P.O. Box 1065 Augusta, ME 04332-1065		
	Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330		
Instructions			
YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:			
 You are a Risk Retention Group, or Your annual tax obligation does not exceed \$1,000. 			
WORKSHEET:			
Line 1: Second Payment Tax Estimate. (35% of either 2018 tax paid or 2019 tax liability) \$			
Line 2: Carryover From Prior Year. From 2018 Form INS-4, line 23a. Do not enter more than line 1 \$.00			
Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. (Must not be less than zero)			
,			
INTEREST & PENALTY: For calendar year 2019, the interest rate is 6%, 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-4			

File Form INS-4 by March 16, 2020 to reconcile your 2019 insurance premiums tax liability and estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

FORM INS-1

3rd Payment 2019

DUE: October 31, 2019

due to avoid interest and penalty charges.

MAINE ESTIMATED PAYMENT for PREMIUMS and/or WORKERS' COMPENSATION INSURANCE TAX



1730001

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 (select Laws & Rules) for details. Pay your insurance tax electronically and eliminate the necessity of filing Form INS-1.

MRS Insurance Premiums Tax Company Account Number Address The third payment of estimated tax must be at least 15% of the total tax liability for either the preceding calendar year or the current year. **Estimated Payment** .00 *Signature (from worksheet, line 3 below) Name/Title **ENCLOSE PAYMENT** Telephone Make check payable to: Treasurer, State of Maine Mail to: Maine Revenue Services *Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, P.O. Box 1065 Augusta, ME 04332-1065 or Attorney-in-Fact of a Reciprocal Insurer. Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330 Instructions YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS: You are a Risk Retention Group, or Your annual tax obligation does not exceed \$1,000. WORKSHEET: .00 Line 1: Third Payment Tax Estimate. (15% of either 2018 tax paid or 2019 tax liability)\$.00 Line 2: Carryover From Prior Year. From 2018 Form INS-4, line 23a. Do not enter more than line 1 .. \$ Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate .00 payment line above. (Must not be less than zero) \$ **INTEREST & PENALTY:** For calendar year 2019, the interest rate is 6%, 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-4

File Form INS-4 by March 16, 2020 to reconcile your 2019 insurance premiums tax liability and estimated tax payments and to pay any additional tax