

FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 01/31/2019

January, 2019

1731000

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 tax electronically and eliminate the necessity of filing Form INS-2.

Company, Address, *Signature, Name/Title, Telephone, MRS Fire Tax Account Number, Estimated Payment .00

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

ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine 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

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 for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums.

25 M.R.S. § 2399 requires the Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance companies and associations must calculate their estimated tax payment on the basis of the updated allocation rates below.

Table with 2 columns: Line of Business (Form INS-5, line 1) and Percentage of Premiums allocated to fire (Form INS-5, line 1, column E). Rows include Fire (100.00%), Inland Marine (26.56%), Aircraft Physical Damage (Actual), Auto - Private (2.16%), Auto - Commercial (7.28%), Farmowners Multiple Peril (67.05%), Homeowners Multiple Peril (44.11%), Commercial Multiple Peril (47.43%), and All Other Fire Related (100.00%).

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 becomes 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-5, Annual Return. File Form INS-5 by March 16, 2020 to reconcile your 2019 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.

FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 02/28/2019

February, 2019

1731000

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FORM INS-2

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99

Due 04/01/2019

March, 2019

1731000

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FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



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Due 04/30/2019

April, 2019

1731000

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Due 05/31/2019

May, 2019

1731000

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Due 07/01/2019

June, 2019

1731000

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Due 07/31/2019

July, 2019

1731000

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Company, Address, *Signature, Name/Title, Telephone, MRS Fire Tax Account Number, Estimated Payment .00

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Table with 2 columns: Line of Business (Form INS-5, line 1) and Percentage of Premiums allocated to fire (Form INS-5, line 1, column E). Rows include Fire, Inland Marine, Aircraft Physical Damage, Auto - Private, Auto - Commercial, Farmowners Multiple Peril, Homeowners Multiple Peril, Commercial Multiple Peril, and All Other Fire Related.

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...

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Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.



Due 09/03/2019

August, 2019

1731000

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Company	<input type="text"/>	MRS Fire Tax Account Number	<input type="text"/>
Address	<input type="text"/>		
	<input type="text"/>		
*Signature	<input type="text"/>	Estimated Payment	<input type="text"/> . 00
		(see instructions below)	
Name/Title	<input type="text"/>		
Telephone	<input type="text"/>		

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25 M.R.S. § 2399 requires the Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. **Insurance companies and associations must calculate their estimated tax payment on the basis of the updated allocation rates below. Companies and associations may not calculate the tax on the basis of alternate ratios.**

Line of Business (Form INS-5, line 1)	Percentage of Premiums allocated to fire (Form INS-5, line 1, column E)
Line 1a. Fire.....	100.00%
Line 1b. Inland Marine	26.56%
Line 1c. Aircraft Physical Damage	Actual
Line 1d. Auto – Private	2.16%
Line 1e. Auto – Commercial	7.28%
Line 1f. Farmowners Multiple Peril	67.05%
Line 1g. Homeowners Multiple Peril	44.11%
Line 1h. Commercial Multiple Peril	47.43%
Line 1i. All Other Fire Related	100.00%

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Due 09/30/2019

September, 2019

1731000

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Company	<input type="text"/>	MRS Fire Tax Account Number	<input type="text"/>
Address	<input type="text"/>		
	<input type="text"/>		
*Signature	<input type="text"/>	Estimated Payment	<input type="text"/> . 00
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Name/Title	<input type="text"/>		
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FORM INS-2

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99

Due 10/31/2019

October, 2019

1731000

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Due 12/02/2019

November, 2019

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Due 12/31/2019

December, 2019

1731000

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 tax electronically and eliminate the necessity of filing Form INS-2.

Company, Address, *Signature, Name/Title, Telephone, MRS Fire Tax Account Number, Estimated Payment .00

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

ENCLOSE PAYMENT

Make check payable to: Treasurer, State of Maine 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

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 for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums.

25 M.R.S. § 2399 requires the Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance companies and associations must calculate their estimated tax payment on the basis of the updated allocation rates below.

Table with 2 columns: Line of Business (Form INS-5, line 1) and Percentage of Premiums allocated to fire (Form INS-5, line 1, column E). Rows include Fire (100.00%), Inland Marine (26.56%), Aircraft Physical Damage (Actual), Auto - Private (2.16%), Auto - Commercial (7.28%), Farmowners Multiple Peril (67.05%), Homeowners Multiple Peril (44.11%), Commercial Multiple Peril (47.43%), and All Other Fire Related (100.00%).

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 becomes 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-5, Annual Return. File Form INS-5 by March 16, 2020 to reconcile your 2019 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.