

**Form INS-6****Maine Estimated Payment for  
Nonadmitted Premiums Tax  
(Self-Procured & Surplus Lines)****1st Payment 2023  
Due: May 1, 2023****99**

\*2232001\*

**Note:** Certain taxpayers are required to remit tax payments electronically.  
See MRS Rule 102 on the MRS website at [www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules) for details.  
**Pay your tax electronically at [www.revenue.maine.gov](http://www.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  
Individual:

Last Name

First name

MI

SSN

**OR**Agency or  
Self-Procured  
Entity:

Name

EIN

Address

Except for self-procured taxpayers, the first payment of estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current calendar year.

Contact Name

**Estimated Payment**  
(from worksheet, line 3 below) ..

**.00**

Telephone

**ENCLOSE PAYMENT**

Make check payable to: Treasurer, State of Maine

Company/  
Employer\*Mail to: **Maine Revenue Services****P.O. Box 1065****Augusta, ME 04332-1065**

\*Individual Producers enter the name of your employer or Agency.

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

**INSTRUCTIONS****YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:**

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

**WORKSHEET:** (Note: Self-Procured filers enter the highest of 3% [.03] and the nonadmitted premiums tax rate applicable in the insurer's State of Incorporation multiplied by net premiums [actual gross premiums currently charged less return premiums] for this period on the estimated payment line above; do not complete the worksheet below.)

**Line 1: First Payment Tax Estimate.** (35% of either 2022 tax paid or 2023 tax liability)..... \$

**.00**

**Line 2: Carryover From Prior Year.** From 2022 Form INS-7, line 9a. Do not enter more than line 1..... \$

**.00**

**Line 3: Estimated Payment.** Subtract line 2 from line 1. Enter result here and also on estimated payment line above ..... \$

**.00**

**Interest & Penalty.** For calendar year 2023, the interest rate is 7%, 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 15, 2024 to reconcile your 2023 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.

**Maine**   
**TAX PORTAL**

[www.maine.gov/revenue/portal](http://www.maine.gov/revenue/portal)

**Form INS-6****Maine Estimated Payment for  
Nonadmitted Premiums Tax  
(Self-Procured & Surplus Lines)****2nd Payment 2023  
Due: June 26, 2023**

\*2232001\*

**99**

**Note:** Certain taxpayers are required to remit tax payments electronically.  
See MRS Rule 102 on the MRS website at [www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules) for details.  
**Pay your tax electronically at [www.revenue.maine.gov](http://www.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  
Individual:

Last Name

First name

MI

SSN

**OR**Agency or  
Self-Procured  
Entity:

Name

EIN

Address

Except for self-procured taxpayers, 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 calendar year.

Contact Name

**Estimated Payment**  
(from worksheet, line 3 below) ..

**.00**

Telephone

**ENCLOSE PAYMENT**

Make check payable to: Treasurer, State of Maine

Company/  
Employer\*Mail to: **Maine Revenue Services****P.O. Box 1065****Augusta, ME 04332-1065**

\*Individual Producers enter the name of your employer or Agency.

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

**INSTRUCTIONS****YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:**

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

**WORKSHEET:** (Note: Self-Procured filers enter the highest of 3% [.03] and the nonadmitted premiums tax rate applicable in the insurer's State of Incorporation multiplied by net premiums [actual gross premiums currently charged less return premiums] for this period on the estimated payment line above; do not complete the worksheet below.)

**Line 1: Second Payment Tax Estimate.** (35% of either 2022 tax paid or 2023 tax liability) ..... \$

**.00**

**Line 2: Carryover From Prior Year.** From 2022 Form INS-7, line 9a. Do not enter more than line 1 ..... \$

**.00**

**Line 3: Estimated Payment.** Subtract line 2 from line 1. Enter result here and also on estimated payment line above ..... \$

**.00**

**Interest & Penalty.** For calendar year 2023, the interest rate is 7%, 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 15, 2024 to reconcile your 2023 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.

**Maine**   
**TAX PORTAL**

[www.maine.gov/revenue/portal](http://www.maine.gov/revenue/portal)

## Form INS-6

Maine Estimated Payment for  
Nonadmitted Premiums Tax  
(Self-Procured & Surplus Lines)3rd Payment 2023  
Due: October 31, 2023

99

\*2232001\*

**Note:** Certain taxpayers are required to remit tax payments electronically.  
See MRS Rule 102 on the MRS website at [www.maine.gov/revenue/publications/rules](http://www.maine.gov/revenue/publications/rules) for details.  
**Pay your tax electronically at [www.revenue.maine.gov](http://www.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  
Individual:

Last Name First name MI SSN

OR

Agency or  
Self-Procured  
Entity:

Name EIN

Address

Except for self-procured taxpayers, 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 calendar year.

Contact Name

**Estimated Payment**  
(from worksheet, line 3 below) .. .00

Telephone

**ENCLOSE PAYMENT**

Make check payable to: Treasurer, State of Maine

Company/  
Employer\*

Mail to: **Maine Revenue Services**  
P.O. Box 1065  
Augusta, ME 04332-1065

\*Individual Producers enter the name of your employer or Agency.

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

**INSTRUCTIONS****YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:**

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

**WORKSHEET:** (Note: Self-Procured filers enter the highest of 3% [.03] and the nonadmitted premiums tax rate applicable in the insurer's State of Incorporation multiplied by net premiums [actual gross premiums currently charged less return premiums] for this period on the estimated payment line above; do not complete the worksheet below.)

**Line 1: Third Payment Tax Estimate.** (15% of either 2022 tax paid or 2023 tax liability) ..... \$ .00

**Line 2: Carryover From Prior Year.** From 2022 Form INS-7, line 9a. Do not enter more than line 1 ..... \$ .00

**Line 3: Estimated Payment.** Subtract line 2 from line 1. Enter result here and also on estimated payment line above ..... \$ .00

**Interest & Penalty.** For calendar year 2023, the interest rate is 7%, 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 15, 2024 to reconcile your 2023 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.

**Maine**  
**TAX PORTAL**

[www.maine.gov/revenue/portal](http://www.maine.gov/revenue/portal)