



**FORM INS-1**

**MAINE ESTIMATED QUARTERLY RETURN FOR  
PREMIUMS AND/OR WORKERS COMPENSATION INSURANCE TAX**

**Due 04/30/09**

**1st Quarter 2009, 01/01/09 - 03/31/09**  
Instructions and worksheet are on the reverse side.



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\*0930001\*

Company _____	MRS Insurance Premiums Tax	_____ - _____
Address _____	Account Number	_____
The first quarter 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	_____
Name/Title _____	(See Worksheet).....	\$ _____ , _____ , _____ .00
Telephone _____	<b>PAYMENT MUST ACCOMPANY RETURN</b>	
*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.	Make check payable to :	Treasurer, State of Maine
	Send return with check to:	Maine Revenue Services, P.O. Box 9120 Augusta, ME 04332-9120



**FORM INS-1**

**MAINE ESTIMATED QUARTERLY RETURN FOR  
PREMIUMS AND/OR WORKERS COMPENSATION INSURANCE TAX**

**Due 06/25/09**

**2nd Quarter 2009, 04/01/09 - 06/30/09**  
Instructions and worksheet are on the reverse side.



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\*0930001\*

Company _____	MRS Insurance Premiums Tax	_____ - _____
Address _____	Account Number	_____
The second quarter 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	_____
Name/Title _____	(See Worksheet).....	\$ _____ , _____ , _____ .00
Telephone _____	<b>PAYMENT MUST ACCOMPANY RETURN</b>	
*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.	Make check payable to :	Treasurer, State of Maine
	Send return with check to:	Maine Revenue Services, P.O. Box 9120 Augusta, ME 04332-9120



**FORM INS-1**

**MAINE ESTIMATED QUARTERLY RETURN FOR  
PREMIUMS AND/OR WORKERS COMPENSATION INSURANCE TAX**

**Due 10/31/09**

**3rd Quarter 2009, 07/01/09 - 09/30/09**  
Instructions and worksheet are on the reverse side.



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\*0930001\*

Company _____	MRS Insurance Premiums Tax	_____ - _____
Address _____	Account Number	_____
The third quarter estimated tax must be at least 15% of the total tax liability for either the preceding calendar year or the current year.		
*Signature _____	Estimated Payment	_____
Name/Title _____	(See Worksheet).....	\$ _____ , _____ , _____ .00
Telephone _____	<b>PAYMENT MUST ACCOMPANY RETURN</b>	
*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.	Make check payable to :	Treasurer, State of Maine
	Send return with check to:	Maine Revenue Services, P.O. Box 9120 Augusta, ME 04332-9120

**YOU MUST FILE FORM INS-1 UNLESS:**

- 1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-4, or
- 2. Your annual tax obligation does not exceed \$1,000.

**WORKSHEET:**

**Line 1: First Quarter Tax Estimate.** (35% of either 2008 tax paid or 2009 estimated tax liability).....\$      '      '      **.00**

**Line 2: Carryover From Prior Year.** From 2008 Form INS-4, line 21a . Do not enter more than line 1 .....\$      '      '      **.00**

**Line 3: Estimated Payment.** Subtract Line 2 from Line 1. Enter result here and also on front of form.  
*(Must not be less than zero)* .....\$      '      '      **.00**

**Note:** Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the MRS web site (select Laws & Rules) for details.

**INTEREST & PENALTY:**

Beginning January 1, 2009, the interest rate is 8% per annum, 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 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise 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.

**YOU MUST FILE FORM INS-1 UNLESS:**

- 1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-4, or
- 2. Your annual tax obligation does not exceed \$1,000.

**WORKSHEET:**

**Line 1: Second Quarter Tax Estimate.** (35% of either 2008 tax paid or 2009 estimated tax liability).....\$      '      '      **.00**

**Line 2: Carryover From Prior Year.** From 2008 Form INS-4, line 21a less amount used for first quarter. Do not enter more than line 1 .....\$      '      '      **.00**

**Line 3: Estimated Payment.** Subtract Line 2 from Line 1. Enter result here and also on front of form.  
*(Must not be less than zero)* .....\$      '      '      **.00**

**Note:** Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the MRS web site (select Laws & Rules) for details.

**INTEREST & PENALTY:**

Beginning January 1, 2009, the interest rate is 8% per annum, 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 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise 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.

**YOU MUST FILE FORM INS-1 UNLESS:**

- 1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-4, or
- 2. Your annual tax obligation does not exceed \$1,000.

**WORKSHEET:**

**Line 1: Third Quarter Tax Estimate.** (15% of either 2008 tax paid or 2009 estimated tax liability).....\$      '      '      **.00**

**Line 2: Carryover From Prior Year.** From 2008 Form INS-4, line 21a less amount used for first and second quarters. Do not enter more than line 1 .....\$      '      '      **.00**

**Line 3: Estimated Payment.** Subtract Line 2 from Line 1. Enter result here and also on front of form.  
*(Must not be less than zero)* .....\$      '      '      **.00**

**Note:** Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the MRS web site (select Laws & Rules) for details.

**INTEREST & PENALTY:**

Beginning January 1, 2009, the interest rate is 8% per annum, 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 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise 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.