



**FORM INS-2**

**Due 01/31/09**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**January, 2009**

**Instructions are on the reverse side.**




**00**

Company _____	MRS Fire Tax Account Number _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____ .00
Telephone _____	

**PAYMENT MUST ACCOMPANY RETURN**

\*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-2**

**Due 02/28/09**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**February, 2009**

**Instructions are on the reverse side.**




**00**

Company _____	MRS Fire Tax Account Number _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____ .00
Telephone _____	

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Augusta, ME 04332-9120



**FORM INS-2**

**Due 03/31/09**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**March, 2009**

**Instructions are on the reverse side.**




**00**

Company _____	MRS Fire Tax Account Number _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____ .00
Telephone _____	

**PAYMENT MUST ACCOMPANY RETURN**

\*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  
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**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. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year..... \$ \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_.

**.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 becomes 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.

**FORM INS-5**

Estimated payments for the 2009 fire investigation and prevention tax must be reconciled on the 2009 Maine Form INS-5 due March 15, 2010. Any final amount due must be paid with the return.

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

**INSTRUCTIONS**

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**FORM INS-2**

**Due 04/30/09**


**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**April, 2009**

**Instructions are on the reverse side.**



**00**

Company _____	MRS Fire Tax Account Number _____ - _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____, _____, _____ <b>.00</b>
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-2**

**Due 05/31/09**


**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**May, 2009**

**Instructions are on the reverse side.**



**00**

Company _____	MRS Fire Tax Account Number _____ - _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____, _____, _____ <b>.00</b>
Telephone _____	
<b>PAYMENT MUST ACCOMPANY RETURN</b>	
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 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-2**

**Due 06/30/09**


**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**June, 2009**

**Instructions are on the reverse side.**



**00**

Company _____	MRS Fire Tax Account Number _____ - _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____, _____, _____ <b>.00</b>
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.	
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**FORM INS-2**

**Due 07/31/09**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**July, 2009**

**Instructions are on the reverse side.**




\*0931000\*

00

Company _____	MRS Fire Tax Account Number _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____ .00
Telephone _____	

**PAYMENT MUST ACCOMPANY RETURN**

\*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-2**

**Due 08/31/09**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**August, 2009**

**Instructions are on the reverse side.**




\*0931000\*

00

Company _____	MRS Fire Tax Account Number _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____ .00
Telephone _____	

**PAYMENT MUST ACCOMPANY RETURN**

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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-2**

**Due 09/30/09**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**

**September, 2009**

**Instructions are on the reverse side.**




\*0931000\*

00

Company _____	MRS Fire Tax Account Number _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____ .00
Telephone _____	

**PAYMENT MUST ACCOMPANY RETURN**

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



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Send return with check to: Maine Revenue Services, P.O. Box 9120  
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**FORM INS-2**

**Due 10/31/09**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**


**October, 2009**

**Instructions are on the reverse side.**



\*0931000\*

00

Company _____	MRS Insurance Account Number _____ - _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____, _____, _____ <b>.00</b>
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-2**

**Due 11/30/09**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**


**November, 2009**

**Instructions are on the reverse side.**



\*0931000\*

00

Company _____	MRS Insurance Account Number _____ - _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____, _____, _____ <b>.00</b>
Telephone _____	
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 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-2**

**Due 12/31/09**

**MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX**


**December, 2009**

**Instructions are on the reverse side.**



\*0931000\*

00

Company _____	MRS Insurance Account Number _____ - _____
Address _____	
_____	
*Signature _____	<b>Estimated Payment</b>
Name/Title _____	(see instructions on back) \$ _____, _____, _____ <b>.00</b>
Telephone _____	
<b>PAYMENT MUST ACCOMPANY RETURN</b>	
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