



1. Supplemental Benefit Reimbursements

The form to seek reimbursement of any supplemental benefits paid during 2025 is now available on the [Minnesota Department of Revenue \(DOR\)'s website](#). The online form requires that a relief association provide its Minnesota ID number. If you do not know the relief association's ID number, you can obtain it by calling Business Registration within the DOR at (651) 282-5225.

A relief association seeking reimbursement of supplemental benefits paid during 2025 must submit the Supplemental Benefit Reimbursement form to the DOR by February 15, 2026, to receive reimbursement in March 2026. See the Office of the State Auditor (OSA)'s [Statement of Position](#) for information on how supplemental benefits are calculated and the reimbursement process

2. Fire State Aid Deadline

Minnesota law requires forfeiture of fire state aid for relief associations that do not submit all required reporting information to the OSA on or before **November 30** (this year December 1). A relief association that does not submit the reports by this statutory deadline automatically forfeits its 2025 fire state aid and does not qualify for future aid distributions until the missing forms are submitted. The OSA does not have authority to grant filing extensions beyond this statutory deadline.

Check out our [reporting compliance dashboard](#) to see a relief association's status in submitting required reports to the OSA and if the relief association has met its requirements with the OSA to be qualified for its fire state aid distribution.

A list of the 2025 fire state aid and supplemental state aid amounts is posted on the [Department of Revenue](#) website.

3. Note About 2025 Reporting Forms

As we shared [earlier this year](#), the OSA is redesigning the Schedule Form that's completed annually by relief associations that pay defined-benefit lump-sum service pensions. Updates are also being made to the FIRE Form, the annual financial and investment reporting form completed annually by all relief associations. We anticipate that release of both forms will be a bit later than usual next year, likely in February instead of January.

Note that the March 31 reporting deadline has changed to June 30 starting with submission of 2025 reporting forms during calendar year 2026. Next year, all relief associations will have a reporting deadline with us of June 30.

4. Updated Agreed-Upon Procedures Documents

The Agreed-Upon Procedures Guide, sample Independent Accountant's Report, and sample Client Representation Letter for 2025 reports are now available on the [OSA website](#).

Relief associations with special fund assets of less than \$750,000 and special fund liabilities of less than \$750,000 on December 31, 2025, and that have not exceeded this threshold since the 2023 law change, are required to have the annual financial reporting form attested to by a certified public accountant in accordance with these agreed-upon procedures. The agreed-upon procedures report and annual reporting forms are due to the OSA by **June 30, 2026**.

TIPS FOR TRUSTEES

5. Fire Department Grants

Occasionally, the OSA sees grant revenue deposited into a relief association's general fund. Relief associations that receive grant funds should be sure that the terms of the grant are followed. The grant may require that the funds be given directly to the fire department. If the fire department is a city or town fire department, the funds need to be given directly to the municipality.

Minnesota law requires city councils and town boards to have full control over their municipality's financial matters. Any money intended for use by the municipal fire department must be controlled by the city council or town board. Learn more about fire department and relief association accounts in our [Statement of Position](#).



Mid-November: Application period opens for reimbursement of [supplemental benefits](#).

November 30: Final deadline for submitting 2024 reporting forms to avoid forfeiture of fire state aid.

Year End 2025: Every fire relief association must register annually as a nonprofit corporation with the [Minnesota Secretary of State's Office](#). The registration can be

completed on the Secretary of State's website. The renewal date should be 12/31/2026.

January 15: [Certified Listing of Individuals Who Filed a Statement of Economic Interest](#) due to the Campaign Finance and Public Disclosure Board.

February 15: Final deadline for submitting 2025 [Supplemental Benefit Reimbursement Forms](#) to the Department of Revenue.

Contact Us



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