



Office of the State Auditor

2026 Schedule Form (SC-26 Form) Instructions

These instructions are intended for use in completing the 2026 Schedule Form (SC-26 Form) for relief associations that offer a defined-benefit lump-sum service pension. The SC-26 is provided to relief associations to determine the 2026 plan liabilities, surplus or deficit, and the 2027 required municipal or independent nonprofit firefighting corporation contribution. Please carefully read and complete each section. If you need additional assistance, please contact the [Pension Division](#) at 651-282-6110 or at pension@osa.state.mn.us.

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What’s New for 2026

The SC Form was redesigned to streamline and reduce data entry and enhance accessibility. Beginning with the SC-26, the previous Deferred Tab was reorganized and split into the Deferred and Deferred Interest Rates Tabs. The previous Installments Tab was replaced with the Other Payments Tab. No changes to the accrued liability formulas were made to the form.

Beginning January 1, 2026, member dues and member contributions are no longer authorized to be deposited in the relief association’s Special Fund. The 2025 law change also removes member dues from the required contribution calculation. The SC-26 was updated to reflect these changes.

A Benefit Level Projections Tool is provided as an optional tool that a relief association may use as a resource to estimate the impact that benefit level changes or investment rate of return changes could have on the relief association's funded status. This page is not required to be completed; the Schedule Form can be submitted without completing this page. If you choose to complete this page, please be

aware that the calculated information, including the surplus or deficit and required contribution amounts, are rough estimates, only. This tool should not be relied upon in lieu of individualized services provided by a relief association's auditor, actuary, or financial advisor. Instructions on how to complete the new tool are provided [below](#).

Keep up with a relief association's status in meeting its requirements with the Office of the State Auditor (OSA) to qualify for fire state aid, and to view the status of relief association report submissions and the OSA's review of the submitted reports, on our [Fire Relief Association Reporting Compliance Dashboard](#).

General Instructions

Reporting Requirement / Due Date

The SC-26 should be completed in July 2026 and must be certified to the municipality or independent nonprofit firefighting corporation board by August 1, 2026. The SC-26 is required to be submitted by June 30, 2027, to the Office of the State Auditor (OSA).

Downloading the SC Form

Once it is available, the 2026 Schedule Form can be downloaded from the [State Auditor's Form Entry System \(SAFES\)](#) on the [OSA website](#). SAFES is the OSA's secure web application for accessing, submitting, and electronically signing reporting forms. If you do not have a SAFES username or password, please contact the [Pension Division](#).

In SAFES, download the SC Form by going to the "Forms" tab. Once there, make sure "2026" is selected and click on the "Pension Plan" tab to access the SC Form. Click on the "Download" link to download an Excel version of the SC Form to complete offline. If it is your first time logging into SAFES this year, verify your contact information before navigating to a different tab.

If any issues with accessing SAFES arise, please check out our [SAFES Frequently Asked Questions](#) page, our [SAFES: A Complete Guide for Fire Relief Associations](#) training video, or contact us at pension@osa.state.mn.us.

Submitting the SC Form

After the SC Form has been completed, submit the form by uploading it through SAFES. Use the "Submit Documents" tab to upload the form. Be sure to upload it as an ".xlsx" file and not as a PDF.

Signing the SC Form

Signatures are required on the SC Form and can be completed electronically in SAFES or a paper signature page can be submitted. The PDF signature page is created after the Excel version of the SC Form is uploaded and submitted. The PDF version of the SC Form should be available in SAFES within a few minutes after the SC Form's submission. If it's not, please contact us at pension@osa.state.mn.us to let us know so we can resolve the SC Form posting issue. **The SC Form submission is not complete until all required signatures are provided.** Navigate to the [signature](#) section of these instructions for more information on who's required to sign the SC Form.

Materials Needed

Before completing the SC-26, gather the following:

- A roster of the active, inactive, and deferred relief association members,
- A birth date for each member,
- Copies of the most recent and past relief association bylaws,
- Current bank and investment statements for the Special Fund,
- Benefit payment information for any members paid during 2026,
- A copy of the 2025 Financial and Investment Reporting Entry Form (FIRE-25), and
- A copy of the 2025 Schedule Form (SC-25).

SC Form – Home Tab

When first opening the SC-26 Form, navigate to the first tab, the Home Tab. No data entry is required on this tab. The purpose of this tab is to share important information about the form in one convenient location. The tab includes a link to view these instructions, which are provided as a separate PDF document. The Home Tab also displays the SC Form due date and the version number. Occasionally, multiple versions of a form may be released to make improvements or to correct errors. If you contact us with questions, knowing which version of the form you are working on will be important.

The Home Tab also provides a total count of any red error messages contained within the SC Form. Red error messages indicate that data must be entered or corrected before the form can be submitted. As you complete each tab within the SC Form, review the error count on the Home Tab to ensure that no red error messages remain.

SC Form – Active Tab

The purpose of the Active Tab is to determine the liabilities for all active and inactive members of your relief association. The liabilities will be used to calculate the surplus or deficit and the required contribution.

Materials Needed: Copies of the most recent and past relief association bylaws, a roster of the active and inactive relief association members, and a birth date for each member.

Important Notes: Most of the member data on the Active Tab, Deferred Tab, and Other Payments Tab will be prepopulated, if the relief association submitted its 2025 Schedule Form prior to downloading the 2026 Schedule Form. Please review the populated data to ensure accuracy, making corrections or updates as needed. The SC-26 provides an estimate of the rate of accumulation of actuarial liabilities and determines an annual contribution necessary to finance the forecasted costs. **The liabilities and years of service derived in the SC-26 do not represent the actual benefit accrued for any member.** The actual benefit must be determined on an individual basis when a member applies for payment using actual years of service, vesting, and benefit provisions as provided in the relief association's bylaws effective on the date the member separated from active service. The years of service for each member are rounded on the form.

1. Enter the annual benefit level in the box to the right of “Enter the Annual Benefit Level in effect for 2026.” The benefit level entered should be the benefit level in effect on December 31, 2026. The benefit level cannot exceed the statutory maximum of \$20,000 per year of service.
2. Enter the minimum age to receive retirement benefits, defined in the relief association’s bylaws, in the box to the right of “Enter the Minimum Retirement Age”. The minimum retirement age is required to be at least 50, for all defined-benefit plans.
3. Enter the number of years the fire department requires for full vesting, defined in the relief association’s bylaws, in the box to the right of “Enter the Years in FD Required for Full Vesting”. The number entered should be the years of active service a member would need to be fully, or 100%, vested and is required to be at least ten years, but cannot be greater than twenty years.
4. Enter the name, birth date, and fire department entry date for each member.
5. Enter each member’s status by clicking on the box below “Member Status” that says, “Choose Status.” Select a status from the drop-down list. If a member was active and became deferred during 2026, change the member's status to Deferred, **do not delete the member row**. Enter the member's name in an empty row on the Deferred Tab, **exactly** as it appears on the Active Tab. The member's birth date, entry date, breaks in service, and leaves of absence will then automatically populate on the Deferred Tab. If the member began receiving installment payments during 2026, change the member's status to Paid and enter the member's information on the Other Payments Tab, in the Unpaid Installments section. **If a member was paid during 2026, change the member's status to Paid and enter the member's liability in the projected pension payment section on the Financial Projections Tab.** If a member separated before becoming vested, enter a status for the member of Separated/Not Vested. Members with a status of Paid or Separated/Not Vested will **not** be included on the 2027 Schedule Form when it is populated.
6. If a member has had one or more leaves of absence or breaks in service, please review the bylaws to determine the appropriate service credit. Enter the cumulative length **in months** of the leave or break in the “Leaves of Absence and Breaks in Service (Months)” column. For example, if a member had leaves of absence totaling two years, enter 24 months. If the member has not had a leave of absence or break in service, enter 0 or leave the cell blank.
7. If the member is a “return to service” member click on the arrow and choose “Yes.” A return to service member is a member who had a resumption of active service after a break in service or a leave of absence and the member’s service pension, or benefit payment is calculated according to a “return to service” bylaw provision.
8. The total years of service and accrued liability to the end of 2026 and to the end of 2027 will be calculated automatically for each active member and for each inactive member. Additional information how the accrued liability amounts are calculated on the Active Tab of the SC Form is provided in a [Pension Topic](#) on our website.

SC Form – Deferred Tab

The purpose of the Deferred Tab is to determine the liabilities for each deferred member of the relief association. The liabilities will be used to calculate the surplus or deficit and the required contribution.

Materials Needed: Copies of the most current and past relief association bylaws, a roster of the deferred relief association members, and a birth date for each member.

1. Most of the information on the Deferred Tab is prepopulated from the prior year's SC Form. Please review the populated data to ensure accuracy, making corrections or updates as needed.
2. If the member is listed on the Active Tab, change their status from Active to Deferred on the Active Tab. Navigate to the Deferred Tab and **enter their name exactly as it appears on the Active Tab**. The member's date of birth and entry date will populate from the information on the Active Tab.
3. Enter the date the member separated from active service. Also, enter any leaves of absence or breaks in service for each member in the same manner as for the active members.
4. If the member is a "return to service" member click on the arrow and choose "Yes." A return to service member is a member who had a resumption of active service after a break in service or a leave of absence and the member's service pension or benefit is calculated according to a "return to service" bylaw provision.
5. Enter the annual benefit level in effect on the date the member separated from active service.
6. Enter the minimum number of years required for vesting. If partial vesting is provided, enter the minimum years for partial vesting. If partial vesting is not offered, enter the years required for full, or 100 percent, vesting. This number should be the minimum number of years required in the bylaws in effect on the date that the member separated from active service.
7. Enter the vesting percentage that corresponds with the member's years of active service. This number should be the number in the bylaws in effect on the date that the member separated from active service and must comply with State law. If the member is eighty percent vested, enter the vesting percentage as 80.
8. Select "Yes" or "No" from the drop-down list to indicate whether months of service are paid. Select "Yes" if your relief association bylaws provided for the payment of months of service on the date the member separated from active service and "No" if the bylaws calculated service pensions based on full years of active service.
9. To determine if the member is eligible to receive deferred interest, review the relief association bylaws that were in effect on the date that the member separated from active service. Select "Yes" or "No" from the drop-down list to indicate whether deferred interest is paid. Select "Yes" if the relief association bylaws provided for deferred interest on the date the member separated from active service and "No" if deferred interest was not offered.
10. If the member is eligible for deferred interest, select the type of interest to be allocated by clicking on the arrow in the "Deferred Interest Type" column. If you choose Separate Account or Separate Vehicle, enter the member's 2026 Estimated Liability in the yellow box as indicated.
11. If the member is eligible for deferred interest, select the credit method by clicking on the arrow in the "Deferred Interest Credit Method" column. Select "Full Calendar Months" if interest starts accruing at the beginning of the next month after the member separates. For example, if a member separated on June 15, 2026, interest would not start accruing until July 1, 2026. Select "Full Calendar Years" if interest is paid only for each full calendar year the member is deferred. For example, if a member separated on June 15, 2026, interest would not start accruing until January 1, 2027. Select

“Full Period” if interest starts accruing as soon as the member separates. For example, if a member separated on June 15, 2026, interest would start accruing on June 15, 2026.

12. The 2026 and 2027 Estimated Liabilities will automatically calculate after the necessary information has been entered. If the deferred interest type is Separate Account or Separate Vehicle, the 2026 Estimated Liability must be entered manually in the yellow box as indicated. The total years of service, and months, if applicable, will also be automatically calculated and displayed.
13. When the member has been paid his or her deferred service pension, change the member's status from Deferred to Paid. **Enter the member's liability amount in the projected pension payment section on the Financial Projections Tab.** If the member resumed active service and membership, change the member's status from Deferred to Return to Service, and enter the member's name, exactly as it appears on the Deferred Tab, on the Active Tab. The member's date of birth and entry date will populate from the information on the Deferred Tab. Increase the member's break in service amount by the total number of months that the member was inactive.
14. Enter any additional information in the “Member Notes” column, as applicable.

SC Form – Deferred Interest Rates Tab

The purpose of the Deferred Interest Rates Tab is to provide one location to enter the deferred interest rates for all members that are paid deferred interest. The interest rates help determine deferred member liability amounts and will be used to calculate the surplus or deficit and the required contribution.

Materials Needed: Copies of the most recent and past relief association bylaws and a roster of the deferred relief association members.

1. If your relief association does not have deferred members who separated from active service under a variable deferred interest rate type, no data entry is required on this tab.
2. Most of the information on the Deferred Interest Rates Tab is prepopulated from the prior year's form. Please review the populated data to ensure accuracy, making corrections or updates as needed.
3. Enter the 2026 ratified board set deferred interest rate in the “Board set ROR up to 5%” column. Please enter the rate as a percentage rounded to two decimal places. For example, if the 2026 rate was ratified at 3.52 percent, enter 3.52 as the 2026 deferred interest rate.

SC Form – Other Payments Tab

The purpose of the Other Payments Tab is to determine the liabilities for each member of your relief association who is receiving installment payments. The liabilities will be used to calculate the surplus or deficit and the required contribution.

Materials Needed: Copies of the most recent and past relief association bylaws, a roster of members receiving installment payments and a birth date for each member.

Unpaid Installments

1. Enter the name, birth date, fire department entry date, and separation date for any new member receiving installment payments. Members with a status of Unpaid Installment on the prior year's SC Form will be prepopulated. Please review the populated data to ensure accuracy, making corrections or updates as needed.
2. Enter the amount that has previously been paid to each member, if applicable. For example, if a member has an earned service pension of \$20,000, and has already received installment payments totaling \$10,000, enter \$10,000 in the "Amount Previously Paid" column.
3. Enter the 2026 and 2027 estimated liabilities. Include any applicable interest.
4. When the final installment has been paid to the member, change the member's status from Unpaid Installment to Paid. Enter the final installment payment amount in the projected pension payment section on the Financial Projections Tab. The estimated liability must be 0 if a member's status is marked Paid. Members with a status of Paid or will not be included on the 2027 Schedule Form when it is populated.

SC Form – Financial Projections Tab

The purpose of the Financial Projections Tab is to determine the projected net assets for 2026 and to calculate the projected Special Fund surplus or deficit and projected funding ratio.

Materials Needed: Current bank and investment statements for the Special Fund, benefit payment information for each member paid during 2026, a copy of the FIRE-25, and a copy of the SC-25.

1. In Line D, enter the Special Fund ending assets as of December 31, 2025, using Line E of the FIRE-25 Form Financial Information Tab.

Projected Income

1. In Line 1, enter the [2025 Fire State Aid](#) amount. State law allows relief associations to project an increase in fire state aid of up to 3.5 percent from the prior year amount. The prior-year fire state aid amount will be populated in the row description. Do not include supplemental state aid or supplemental benefit reimbursements.
2. In Line 2, the 2025 Supplemental State Aid amount will be populated. State law requires that the actual prior-year supplemental state aid amount be used as the current year projection. Please review the populated data to ensure accuracy and make any updates as needed.
3. In Line 3, enter Municipal/Independent Fire Department Contributions received or projected to be received in 2026. This amount should, at a minimum, equal the required contribution amount shown in Line 15 of the Required Contribution Tab of the SC-25.
4. In Line 4, enter any interest or dividend income received to date plus additional projected earnings from interest and dividends through the end of 2026 using the relief association's 2026 investment statements.
5. In Line 5, enter the expected net appreciation or depreciation (if amount is negative enter "-" before the amount, parentheses should then display to denote a negative number) in the fair market value of investments during 2026.

6. In Line 6, enter all other income, including supplemental benefit reimbursements, anticipated to be received in 2026.
7. The total projected income in Line E will be automatically calculated.

Projected Expenses

1. Enter any projected retirement, long-term/permanent disability, and survivor benefit payment expenses paid to date, plus any additional benefits expected to be paid by the end of 2026 in the boxes below Line 7. **If a member is marked with a status of Paid on either the Active, Deferred, or Other Payments Tabs, and has not been paid in a prior year, enter their name and projected benefit payment amount. If listing a member in the boxes below Line 7, the member's status should be changed to Paid to ensure their liability will not be included twice.**
2. In Line 8, enter the short-term disability benefit payments paid to date, plus any additional short-term disability benefits expected to be paid by the end of 2026.
3. In Line 9, enter the total Special Fund administrative expenses (e.g., audit costs, faithful performance bond fee, etc.) paid to date plus additional Special Fund administrative expenditures expected to be paid by the end of 2026.
4. The total projected expenses in Line F will be automatically calculated.

Projected Net Assets and Projection of Surplus or (Deficit) as of Year End

1. The projected net assets as of December 31, 2026, will be automatically calculated and displayed in Line G. The projected surplus or (deficit), shown in Line J, and the projected funding ratio in Line K will also be automatically calculated.

SC Form – Required Contribution Tab

The purpose of the Required Contribution Tab is to determine the amount of any municipal contribution required to be paid to the relief association in the 2027 calendar year.

Materials Needed: A copy of the FIRE-25 and a copy of the SC-25.

1. If the SC-25 was completed and submitted prior to the download of the SC-26, much of the deficit table information will be prepopulated. Compare the original amount under the **adjusted** "Original Amount" column of the deficit table in the SC-25 to the **original** "Original Amount" column in the SC-26. Also compare the "Amount Retired as of 12/31/2025" from the SC-25 to the "Amount Retired as of 12/31/2025" column in the SC-26. If the SC-26 differs from the SC-25, make the necessary revisions to the SC-26.
2. In Line M, enter the total Special Fund administrative expense for 2025. This amount will be found in Row 35 of the Financial Information Tab of the FIRE-25 Form.
3. Line R will display the required contribution the municipality owes the relief association due in 2027. Additional information regarding required municipal contributions is provided in a [Statement of Position](#) on the OSA's website.

SC Form – Benefit Level Projections Tool Tab

The purpose of the Benefit Level Projections Tool Tab is to provide an optional tool that a relief association may use as a resource to estimate the impact benefit level changes or investment rate of return changes could have on the relief association's funded status. This page is not required to be completed; the Schedule Form can be submitted without completing this page. **If you choose to complete this page, please be aware that the calculated information, including the surplus or deficit and required contribution amounts, are rough estimates, only.** This tool should not be relied upon in lieu of individualized services provided by a relief association's auditor, actuary, or financial advisor.

Materials Needed: Current bank and investment statements for the Special Fund, benefit amounts paid, a copy of the FIRE-25, and a copy of the SC-25.

Assumptions

If a deferred member receives deferred interest, the member's individual balance is assumed to increase by 5% each year. The fire state aid amount is assumed to increase by 3.5% each year. The supplemental state aid amount is assumed to be the same amount each year. Projected administrative expenses included in the required contribution calculation are assumed to increase by 3.5% each year.

2026 Benefit Increase Projections

Most of the information for the 2026 benefit increase projection will be prepopulated based on the information included on the Financial Projections and Required Contribution Tabs of the SC-26. The amounts in Lines 1, 2, 9, 11, 14, and 15 can be adjusted on this tab to reflect different projections.

1. In Line 1A, enter a benefit level proposal. If the relief association is looking to increase its benefit level in the calendar year 2026, enter the proposed benefit level to see the potential impact on the relief association's funded status. If a relief association does not plan to increase its benefit level in 2026, enter the anticipated benefit level in effect on December 31, 2026.
2. In Line 2A, enter a projected investment rate of return. Adjust the rate of return to see its potential impact on the relief association's projected funded status and projected required municipal contribution.

Projection of Liabilities for Year End

1. Lines 3, 4, and 5 will automatically calculate accrued liability amounts based on the active member data, deferred member data, installments member data, and alternate payee information entered previously on the SC Form.

Projection of Net Assets for Year End

1. Line 6A will generate from the amount entered in Line D on the Financial Projections Tab. This information is found in Line E of the FIRE-25 Form Financial Information Tab.

Projected Income

1. Line 7A will generate from the amount entered in Line 1 on the Financial Projections Tab and will be automatically calculated. State law allows relief associations to project an increase in fire state aid of up to 3.5 percent from the prior year amount. The prior-year fire state aid amount is populated in the row description for reference.
2. In Lines 8A and 8B, the 2025 Supplemental State Aid amount is populated. State law requires that the actual prior-year supplemental state aid amount be used as the current year projection.

3. In Line 9A, enter Municipal/Independent Fire Department Contributions received or anticipated to be received in 2026. This amount should, at a minimum, equal the required contribution amount shown in Line 15 of the Required Contribution Tab of the SC-25 Form. This amount is prepopulated from the information included on the Financial Projections Tab and can be adjusted to reflect different projections.
4. Line 10A will calculate the amount of investment earnings based on the rate of return entered in Line 2A. The amount is equal to the rate of return entered in Line 2A multiplied by the beginning net asset amount in Line 6A.
5. In Line 11A, enter all other income, including supplemental benefit reimbursements, expected to be received by the end of 2026. This amount is prepopulated from the information included on the Financial Projections Tab and can be adjusted to reflect different projections.
6. Line 12A, the total projected income will be automatically calculated.

Projected Expenses

1. The total in Line 13A is the amount of service pension and benefit payments projected to be paid on the Financial Projections Tab and is prepopulated.
2. Enter the total number of *additional* pension benefits expected to be paid in 2026 in the box before 14A that are not included on the Financial Projections Tab. For example, if the relief association paid a member in January 2026 that *is* included on the Financial Projections Tab and projects to pay another member in December 2026 that *is not* on the Financial Projections Tab, enter the number 1.
3. In Line 14A, enter the total amount of additional benefits expected to be paid in 2026 for active or deferred members that are not included on the Financial Projections page. For example, if the relief association paid a member \$10,000 in January 2026 that *is included* on the Financial Projections Tab and projects to pay another member \$25,000 in December 2026 that *is not included* on the Financial Projections Tab, enter \$25,000 in Line 14A.
4. In Line 15A, enter the total Special Fund administrative expenditures (e.g., audit costs, faithful performance bond fee, etc.) actually paid to-date plus additional Special Fund administrative expenditures expected to be paid by the end of 2026. This amount is prepopulated from the information included on the Financial Projections Tab and can be adjusted to reflect different projections.
5. Line 16A will automatically calculate the total projected expenses from the information provided in Lines 13A, 14A, and 15A.
6. The projected net assets as of December 31, 2026, will be automatically calculated and displayed in Line 17A.

Projection of Surplus or (Deficit) as of Year End

1. Lines 18A, 19A, and 20A will generate based on the information entered above.
2. Line 21A will display a rough estimate of the projected required municipal contribution owed to the relief association in 2027, specific to the projections entered above.

Complete the 2027 Benefit Increase Projections section in the same manner, using projected amounts for the corresponding calendar year.

Error Checks and Submitting

Review the Home Tab. If any red messages remain it means that information was either omitted or entered incorrectly. After you have reviewed all messages and corrected any errors, keep a copy of the SC-26 for your records and upload the form through [SAFES](#). Use the “Submit Documents” tab to upload the form. Be sure to upload it as an “.xlsx” file and not as a PDF. The PDF version of the SC Form should be available in SAFES within a few minutes after the SC Form’s submission. If it’s not, please contact us at pension@osa.state.mn.us to let us know so we can resolve the form posting issue. If you have questions regarding any error messages that you may have received, please contact the Pension Division at (651) 282-6110 or at pension@osa.state.mn.us.

Signatures

After the SC-26 is uploaded through SAFES a PDF version of the submitted form will be generated and displayed in SAFES for downloading. The PDF version of the SC-26 Form will contain a signature page. **Signatures are required on the SC Form and can be completed electronically in SAFES or paper signature pages can be submitted.** The SC-26 submission is not complete until it is signed by the required form signers.

The Relief Association Officer Certification section of the SC signature page must be signed by:

- The President of the relief association,
- The Secretary of the relief association, and
- The Treasurer of the relief association.

The form must also be certified to the entity that is responsible for satisfying the 2027 contribution amount. For example, if the affiliated city is the entity responsible for satisfying any required contribution amount, the form should be certified to the city and be signed by the city clerk or other city official designated by the municipality. If the responsible entity is an independent nonprofit firefighting corporation, the form should be certified to the independent corporation and be signed by the secretary of the independent fire department’s board. If the responsible entity is a joint-powers entity, the certification must be made in the manner specified in the joint-powers agreement, or if the joint-powers agreement is silent on this point, the certification must be made to the chair of the joint-powers board.

Please refer to our [SAFES: A Complete Guide for Fire Relief Associations](#) training video for further instructions on how to sign forms electronically. The [Reporting Checklist for Relief Associations](#) can also be used as a resource for completing reporting forms.

Congratulations on completing the SC-26!