



## 1. Fire State Aid Certification

The Fire State Aid Certification for Aid Payable in 2026 (Form FA-1) is due to the Minnesota Department of Revenue (DOR) by March 16, 2026.

Submission of the information is required for communities to be eligible for 2026 fire state aid. Ten percent of a community's fire state aid is forfeited for each week or fraction of a week that the FA-1 Form is submitted past the March 16 due date.

Visit the [DOR website](#) to find the certification form, instructions, and other important information about service areas and reporting.

## 2. Supplemental Benefit Reimbursements

Relief associations seeking reimbursement of supplemental benefits paid during 2025 must submit the reimbursement form (Form SBR) to the DOR by February 17, 2026, to receive reimbursement in March 2026. You may also submit on this year's SBR Form previously unclaimed supplemental benefits paid during calendar years 2021 to 2024, if you forgot to apply for reimbursement in one of these previous years.

The reimbursement form and instructions are available on the [DOR website](#).

## 3. New Bylaw Guides Available

If you missed last month's newsletter, note that our sample Bylaw Guides for fire relief associations have been updated and are available on the [OSA website](#). The Bylaw Guides are provided in both Word and PDF formats, with versions available for defined benefit and defined contribution plans.

The new guides incorporate legislative changes enacted over the last few years, including options for *defined contribution plans* electing to allow distributions as soon as practicable following a firefighter's separation from service, instead of requiring the firefighter to be at least age 50. This [law change](#) went into effect on January 1, 2026, and generally requires a relief association to amend its bylaws to implement. See Article VII of the *defined contribution* Bylaw Guides for sample language that reduces or eliminates a required minimum retirement age and for options about whether the changes apply to currently deferred members, or only to members who have not yet separated from service.

Questions regarding the Bylaw Guides can be sent to our Pension Team at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us).

# TIPS FOR TRUSTEES

## 4. Update about Reporting Forms

As we've shared over the last 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 the FIRE Form will be available for completion in the next week or so, and the Schedule Form will be available later in February.

Note that the March 31 reporting deadline has changed to June 30 starting with submission of 2025 reporting forms during calendar year 2026. All relief associations now have a reporting deadline to the OSA of **June 30**.

Relief associations with at least \$750,000 in either special fund assets or liabilities must submit an audit report with their reporting forms, while those with assets and liabilities both below the threshold may submit an agreed-upon procedures report with their forms. Contact the OSA's [Pension Division](#) with any questions about relief association reporting forms or reporting requirements.

To make sure accountants and auditors have access to reporting forms when they become available, please make sure that the [2026 User Authorization Form](#) is completed and submitted.



**February 17:** Deadline for submitting 2025 [Supplemental Benefit Reimbursement Forms](#) to the Department of Revenue.

**March 16:** [Fire State Aid Certification \(Form FA-1\)](#) due to the Department of Revenue.

**March 31:** Fire Chief's [service credit certification](#) due to the municipal clerk and relief association's board.

**June 30:** Reporting forms for all relief associations are due to the OSA.

Contact Us



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