



1. Reporting Forms Available

The 2024 FIRE Form and 2025 Schedule Form are available for download in [SAFES](#). Reporting forms and an agreed-upon procedures report are due to the OSA by March 31 for relief associations with less than \$750,000 in special fund assets and less than \$750,000 in special fund liabilities. Relief associations that exceed this threshold in either assets or liabilities are required to submit reporting forms and an audit report by June 30.

While there were not many changes to this year's forms, we are providing this [short video](#) that walks through the changes and other recent form updates.

Detailed instructions on how to access, complete, submit, and electronically sign the forms are provided in this [reporting checklist](#).

2. Lawful (Charitable) Gambling Funds

Some relief associations conduct lawful (charitable) gambling activities. As a reminder, gambling fund money cannot be used for the benefit of a pension or retirement fund, so a relief association cannot deposit gambling funds into its special fund.

State statute also prohibits a relief association from making a contribution of gambling funds to a municipality with the knowledge that the municipality intends to use the contribution for a pension or retirement fund. A relief association, therefore, cannot donate gambling funds to a municipality with the intent that the municipality return the contribution to the relief association's special fund. (See [Minn. Stat. § 349.12, subd. 25\(c\)\(3\)](#).)

In addition, relief associations are not authorized to use special fund money to reimburse a gambling fund for losses or to pay any assessed fines or penalties. If a relief association's gambling fund incurs losses or is assessed fines, the losses or fines must be paid using general fund money or a different funding source.

Questions regarding lawful(charitable) gambling and gambling funds should be directed to the Minnesota Gambling Control Board (GCB), at (651) 539-1900. For additional information, visit the [GCB website](#).

3. Fire State Aid Certification

The Fire State Aid Certification for Aid Payable in 2025 (Form FA-1) and documentation of any service area changes are due to the Minnesota Department of Revenue (DOR) by March 17, 2025.

Submission of the information is required for communities to be eligible for 2025 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 17 due date.

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

4. Supplemental Benefit Reimbursements

Relief associations seeking reimbursement of supplemental benefits paid during 2024 must submit the reimbursement form (Form SBR) to the DOR by February 18, 2025, to receive reimbursement in March 2025. You may also submit on this year's SBR Form previously unclaimed supplemental benefits paid during calendar years 2020 to 2023, if you forgot to apply for reimbursement in one of these previous years.

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



5. Fire Chief Service Credit Certification

Fire chiefs are required to annually certify, by March 31, service credit information for each active volunteer and paid on-call firefighter. The certification is provided to an officer of the relief association and to the municipal clerk or clerk-treasurer of the largest municipality in population served by the associated fire department.

The fire chief must also provide to each active firefighter notification of the amount of service credit rendered by the firefighter for the previous calendar year. The service credit notification must be provided to the firefighter 21 days prior to its certification to the relief association and municipality, along with a description of the process and deadlines for the firefighter to challenge the fire chief's determination.

See our Statement of Position on [Service Credit Determinations](#) or our Pension Topic page on [Fire Chief Certification Reminders](#) for more information.



February 18: Final deadline for submitting 2024 [Supplemental Benefit Reimbursement Forms](#) to the Department of Revenue.

March 17: Fire State Aid Certification ([Form FA-1](#)) due to the Department of Revenue.

March 31: [Reporting forms](#) for relief associations with assets and liabilities of less than \$750,000 are due to the OSA.

March 31: [Investment Business Recipient Disclosure Form](#) is due to the Legislative Commission on Pensions and Retirement.

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

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