



Key Reporting Requirements

For the 2025 Calendar Year

Due Date *	Form	Submit/Send To	Required For
*Due on or before			
January			
1/15/2025	Statement of Economic Interest	Retain for Public Inspection	All Plans - Must be completed annually by each relief association board member (including municipal trustees) and the chief administrative officer.
1/15/2025	Certified Listing of Individuals Who Filed a Statement of Economic Interest	Campaign Finance & Public Disclosure Board	All Plans - The certification lists all individuals who have filed Statements of Economic Interest with the relief association during the preceding 12 months, and the address of the office where the Statements are available for public inspection.
February			
2/15/2025	SBR, Supplemental Benefit Reimbursement	Department of Revenue	All Plans - Application for reimbursement of Supplemental Benefits paid (if applicable) <u>is due</u> .
March			
3/15/2025	FA-1, Fire State Aid Certification Form	Department of Revenue	All Plans - Certification of service area.
3/15/2025	Reminder		All Plans - Supplemental Benefit Reimbursements are paid for those relief associations that properly applied for reimbursement by the February 15 deadline.
3/31/2025	Fire Chief Certification	An officer of the relief association and to the municipal clerk or clerk-treasurer of the largest affiliated municipality	All Plans - State law requires the fire chief to annually certify service credit information for each active volunteer and paid on-call firefighter. The relief association and municipality must keep the certification for the length of time required by each entity's records retention policy. 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.

Due Date	Form	Submit/Send To	Required For
March cont.			
3/31/2025	Investment Business Recipient Disclosure Form	Legislative Commission on Pensions & Retirement	All Plans - List all recipients of investment business.
3/31/2025	FIRE-24, Financial and Investment Reporting Entry Form	State Auditor	All Plans with assets <i>less than \$750,000</i> and liabilities <i>less than \$750,000</i> .
3/31/2025	Agreed-Upon Procedures Engagement Report	State Auditor	All Plans with assets <i>less than \$750,000</i> and liabilities <i>less than \$750,000</i> .
3/31/2025	SC-24, Schedule Form	State Auditor	All Lump-Sum Plans with assets <i>less than \$750,000</i> and liabilities <i>less than \$750,000</i> . (If not already submitted.)
June			
6/30/2025	FIRE-24, Financial and Investment Reporting Entry Form	State Auditor	All Plans with assets or liabilities of <i>at least \$750,000</i> , or that have exceeded this threshold in a prior year.
6/30/2025	Audit Report	State Auditor	All Plans with assets or liabilities of <i>at least \$750,000</i> , or that have exceeded this threshold in a prior year.
6/30/2025	SC-24, Schedule Form	State Auditor	All Lump-Sum Plans with assets or liabilities of <i>at least \$750,000</i> , or that have exceeded this threshold in a prior year. (If not already submitted.)
July			
7/1/2025	Actuarial Valuation	Municipality & State Auditor	All Monthly & Combination Plans - An actuarial valuation is required every other year or sooner if benefits change.

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August			
8/1/2025	SC-25, Schedule Form	Municipality & State Auditor	All Lump-Sum Plans - Must certify the 2025 Schedule Form showing the minimum required contribution for 2026 to the affiliated municipality or independent nonprofit firefighting corporation. A copy of the form may be submitted to the Office of the State Auditor once it has been certified.
8/1/2025	Reminder	Municipality	All Monthly & Combination Plans - Must certify the minimum required contribution for 2026 to the affiliated municipality or independent nonprofit firefighting corporation. Retain a copy of the certification.
September			
9/15/2025	Reminder, State Aid Certification Deadline		All Plans - First certification deadline for 2025 fire state aid and supplemental state aid. To be certified as eligible for the first round of state aid payments, all required 2024 reporting information must be submitted to the Office of the State Auditor, review of the information must be completed, and any identified issues must be resolved by this date.
October			
10/1/2025	Reminder		All Plans - Fire state aid and supplemental state aid is paid for those relief associations certified as eligible on the first certification deadline.
November			
11/1/2025	Reminder, State Aid Certification Deadline		All Plans - Second certification deadline for 2025 fire state aid and supplemental state aid. To be certified as eligible for the second round of state aid payments, all required 2024 reporting information must be submitted to the Office of the State Auditor, review of the information must be completed, and any identified issues must be resolved by this date.
11/15/2025	Reminder		All Plans - Fire state aid and supplemental state aid is paid for those relief associations certified as eligible on the second certification deadline.
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Due Date	Form	Submit/Send To	Required For
November cont.			
Mid-November	SBR, Supplemental Benefit Reimbursement	Department of Revenue	All Plans - Application for reimbursement of Supplemental Benefits paid (if applicable) is posted on the Department of Revenue website and available for completion.
11/30/2025	Reminder, Reporting Deadline		All Plans - Final submission deadline to submit 2024 reporting information to avoid forfeiture of 2025 fire state aid and supplemental state aid.
Annual Filings			
Annually	Annual Corporate Renewal	Secretary of State	All Plans - Must complete the annual corporate renewal with the Office of the Secretary of State to avoid dissolution of the corporation.
Annually	BC-1, Broker Certification Form	State Auditor	All Plans retaining the services of an investment broker or advisor must provide a statement of investment restrictions to the broker or advisor, and a BC-1 Form must be completed before entering into a business arrangement with the broker or advisor and annually thereafter. A copy of the completed form must be retained for public inspection.
Annually	Investment Report Card Review	Certify by Signing the FIRE Form	All Plans - Each relief association's board of trustees must review the investment information provided in the report card, sent by OSA via email. An officer must certify to the OSA that the information has been reviewed. The certification is made on the FIRE Form submitted annually to the OSA.