



Key Reporting Requirements

For the 2026 Calendar Year

Due Date *	Form	Submit/Send To	Required For
*Due on or before			
January			
1/15/2026	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.
1/15/2026	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			
2/15/2026	SBR, Supplemental Benefit Reimbursement	Department of Revenue	All Plans - Application for reimbursement of Supplemental Benefits paid (if applicable) <u>is due</u> .
March			
3/15/2026	FA-1, Fire State Aid Certification Form	Department of Revenue	All Plans - Certification of service area.
3/15/2026	Reminder		All Plans - Supplemental Benefit Reimbursements are paid for those relief associations that properly applied for reimbursement by the February 15 deadline.
3/31/2026	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.
June			
6/30/2026	FIRE-25, Financial and Investment Reporting Entry Form	State Auditor	All Plans - Provides to the OSA financial, investment, and plan information for the year ended December 31, 2025.
6/30/2026	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> .
6/30/2026	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.
6/30/2026	SC-25, Schedule Form	State Auditor	All Lump-Sum Plans - Provides to the OSA accrued liability information for 2025 and 2026, and calculates the required municipal or independent nonprofit firefighting corporation contribution amount for 2026. (If not already submitted.)
July			
7/1/2026	Actuarial Valuation	Municipality & State Auditor	All Monthly & Combination Plans - An actuarial valuation is required every other year or sooner if benefits change.

Due Date	Form	Submit/Send To	Required For
August			
8/1/2026	SC-26, Schedule Form	Municipality & State Auditor	All Lump-Sum Plans - Must certify the 2026 Schedule Form showing the minimum required contribution for 2027 to the affiliated municipality or independent nonprofit firefighting corporation. A copy of the form may be submitted to the OSA once it has been certified.
8/1/2026	Reminder	Municipality	All Monthly & Combination Plans - Must certify the minimum required contribution for 2027 to the affiliated municipality or independent nonprofit firefighting corporation. Retain a copy of the certification.
September			
9/15/2026	Reminder, State Aid Certification Deadline		All Plans - First certification deadline for 2026 fire state aid and supplemental state aid. To be certified as eligible for the first round of state aid payments, all required 2025 reporting information must be submitted to the OSA, review of the information must be completed, and any identified issues must be resolved by this date.
October			
10/1/2026	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			
11/1/2026	Reminder, State Aid Certification Deadline		All Plans - Second certification deadline for 2026 fire state aid and supplemental state aid. To be certified as eligible for the second round of state aid payments, all required 2025 reporting information must be submitted to the OSA, review of the information must be completed, and any identified issues must be resolved by this date.
11/15/2026	Reminder		All Plans - Fire state aid and supplemental state aid is paid for those relief associations certified as eligible on the second certification deadline.
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.
11/30/2026	Reminder, Reporting Deadline		All Plans - Final submission deadline to submit 2025 reporting information to avoid forfeiture of 2026 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.
Last Updated: December 2025 © 2025 Office of the State Auditor Page 2 of 2			