



Key Reporting Requirements

For the 2026 Calendar Year

| Due Date * | Form | Submit/Send To | Required For |
|--------------------------|---|---|---|
| <p>*Due on or before</p> | | | |
| | | | 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) is <u>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. |

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|-----------------------|---|----------------------------------|---|
| 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. |