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## 1. Reporting Forms Now Available!

The 2025 FIRE Form and 2026 Schedule Form are now available for download in [SAFES](#). 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.**

Both forms were redesigned to streamline and reduce data entry and for accessibility. Watch this [short video](#) walking through recent form changes.

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. We've posted a [document](#) on our website listing each relief association and whether an agreed-upon procedures (AUP) engagement or audit report is required to be filed with us this year.

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

As you prepare for this year's reporting, please remember that access to forms for accountants, auditors, and other consultants expires at the end of each calendar year. Complete the [2026 User Authorization Form](#) to provide your accountants and auditors with access to 2025 reporting forms during the 2026 calendar year.

Keep up with a relief association's status in meeting its requirements with the OSA to qualify for fire state aid, and to view the status of relief association report submissions and the OSA's review of the submitted reports, on our new [reporting status dashboard](#).

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## 2. Additional Resources

The 2026 [Key Reporting Requirements Calendar](#) lists each reporting form that relief associations must submit to the OSA and additional required State reporting. Links to the forms and their applicable due dates are provided in the calendar.

The OSA makes available a [document](#) that provides links to resources available on our website, and provides [contact information](#), including phone numbers, email addresses, and websites, for many of the government offices and agencies with which fire relief associations interact.

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## 3. Training Videos for Completing Forms

New training videos showing how to complete each tab of the redesigned 2025 FIRE Form are available on the [Training Opportunities](#) page of our website. Scroll down to the

"Pension Division" heading and find them in the "FIRE Form Series" section. Videos for the redesigned 2026 Schedule Form will be posted here soon, too.

A training video that walks through the "[Reporting Requirements for Fire Relief Associations](#)" is also available on the OSA website.

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#### 4. Updates for Accountants

A special email was sent earlier this month to accountants and auditors who work with fire relief associations. The email included a link to the updated Agreed-Upon Procedures Guide, sample Independent Accountant's Report, and sample Client Representation Letter for 2025 reports that are available on the [OSA website](#). Information about how to report transfers to the Public Employees Retirement Association for those relief associations that joined the Statewide Volunteer Firefighter Plan is also included.

You can find the [email](#) on our website if you missed it, or would like to forward the information to a new accountant or auditor who will be working with your relief association during the upcoming year.

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**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 relief associations are due to the OSA.

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#### Contact Us



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