

Form SBR Instructions

Certification of Volunteer Firefighters Supplemental Benefits

Each qualifying volunteer firefighters relief association that has paid supplemental benefits to retired firefighters in calendar year 2018 should complete Form SBR no later than **February 15, 2019**. You may also submit previously unclaimed supplemental benefits paid in calendar years 2014 to 2017.

You can submit only **one form** per year. Information about adding more rows to the form is included in the following instructions.

Please follow the step-by-step instructions.

Step	Instruction
------	-------------

Getting Started

- 1 Must have a Minnesota Tax ID.** The relief association must have a 7-digit Minnesota Tax ID to submit Form SBR. If the Property Tax Division has the number on file, the letter sent to the relief association treasurer in mid-November indicated that it is on file and in the database used to match with Form SBR.
 - If the letter said the Property Tax Division does not have a Minnesota Tax ID on file, but your relief association already has one, contact Kristie Strum (PropTax.Admin@state.mn.us or 651-556-6074) so she can verify the Minnesota Tax ID and enter it into the database that is used to match with Form SBR.
 - Otherwise, if the letter said the Property Tax Division does not have a Minnesota Tax ID on file and you do not know what it is or you need to apply for one, you will need to have your relief association's federal employer identification number (FEIN) and call Business Registration at 651-282-5225 or 1-800-657-3605. An officer of the relief association must make this call, not a third party such as a CPA.
 - If your relief association has a Minnesota Tax ID, Business Registration can provide it to you.
 - If your relief association does not have a Minnesota Tax ID, Business Registration can help you register for one.
 - You must call to register for a Minnesota Tax ID for Form SBR. **Do not** use the online registration process.
 - Contact Kristie Strum (PropTax.Admin@state.mn.us or 651-556-6074) so she can verify the Minnesota Tax ID and enter it into the form's database.
 - You must wait until the next business day to fill out Form SBR.

Step Instruction

2 Software requirements. You will need to download the latest version of:

- **Adobe Reader.** The free [Adobe Reader](#) software or at the minimum Adobe Reader version 10 should be installed on your computer. No other PDF product will work.

If Adobe Reader 10 or above is not already installed on your computer, please download the free [Adobe Reader](#) before proceeding to Step 3. If you have a version earlier than 10, you need to **upgrade** to use this electronic form.

- **Internet Explorer.** The Department of Revenue currently recommends [Internet Explorer](#) as the browser for this forms. Other common browsers (Chrome, Firefox, and Apple Safari) will also work with some setting adjustments. Some instruction for other browsers is provided in Step 3.

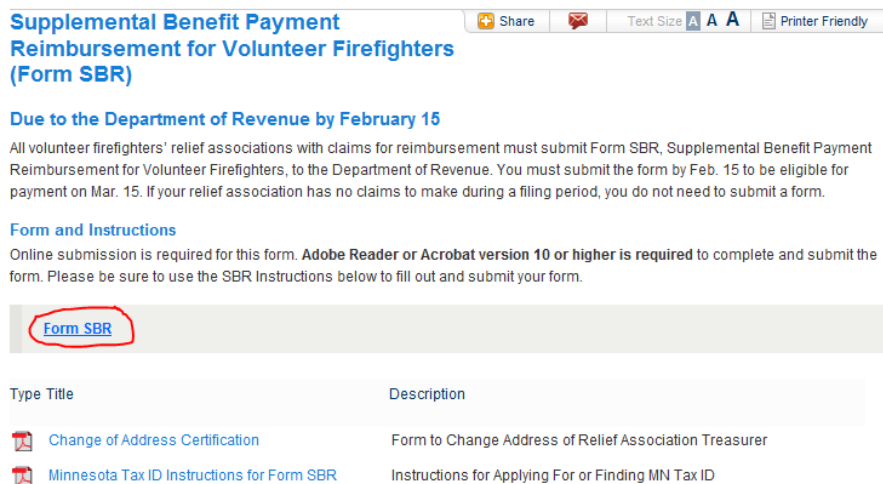
Windows 10 Users. The “Edge” browser does not currently support Adobe Reader. You must open the installed version of Internet Explorer 11. [Adobe provides information on working with Edge here.](#)



The icon for Edge looks like this:  The form will not open if you’re using Edge.

The icon for Internet Explorer looks like this: 

3 Open Form SBR.

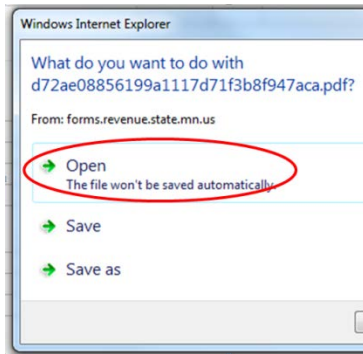
- On the following webpage, click on “Form SBR”:
http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx



Type Title	Description
 Change of Address Certification	Form to Change Address of Relief Association Treasurer
 Minnesota Tax ID Instructions for Form SBR	Instructions for Applying For or Finding MN Tax ID

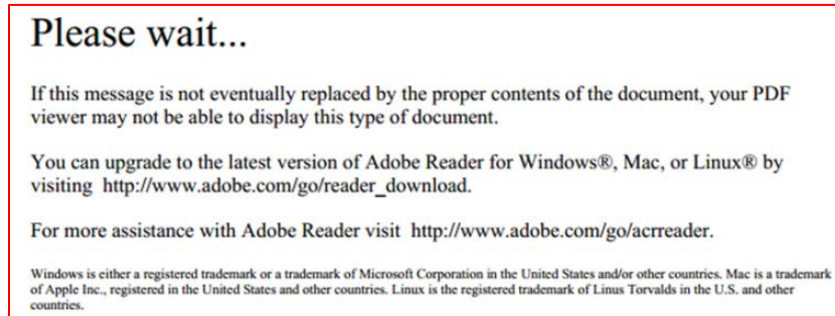
- If you see the following or similar message, select “Open.”

Step **Instruction**



- **If the form opened successfully, you can go directly to [Step 4](#) on page 6.**
- **If the form won't open.** You may experience problems with Adobe Reader and its interaction with your computer. Unfortunately, the Minnesota Department of Revenue does not have the resources available to help with individual computer problems. However, some guidance is provided below.

If you do not see the form or if you see a “**Please wait...**” message that is not eventually replaced, your web browser’s settings may need configuration.



Each of the various browsers (Internet Explorer, Firefox, Chrome, Safari) have different “add-ons,” “plug-ins,” and “extensions” that enable the browser to open Adobe Reader forms. There may also be settings that trigger the Adobe Reader form to either open in the browser or as a standalone document (not in the browser).

Note: Using the form in the browser is the recommended process.

For detailed instructions on working with browser settings and plugins, see [Adobe DC Acrobat and Reader Help](#) or [General Acrobat Browser Assistance](#). In general, the form will work well if your web browser:

- Has the proper Adobe Reader plugins or add-ons enabled/disabled as needed
- Is configured to open the form within the browser using Adobe Reader

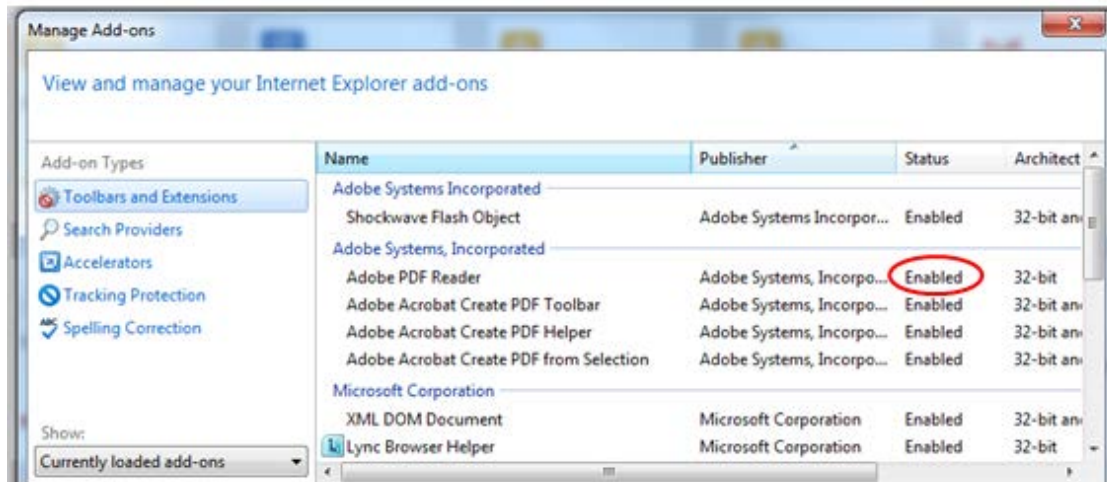
Step Instruction

In addition to the above resources, browser-specific tips follow that you might find useful if you are experiencing problems with

Internet Explorer

Ensure that the Adobe PDF Reader extension is enabled.

- A. From the menu, choose Tools > Manage Add-ons
- B. Under Add-on Types, select Toolbars and Extensions
- C. Ensure that Adobe PDF Reader is “enabled.” See [Adobe DC Acrobat and Reader Help](#) for step-by-step instructions.



Google Chrome

Chrome has its own PDF viewer, but it does not work with the interactive form and must be disabled.

- A. In the Chrome browser bar, enter the text “chrome://plugins”
- B. Find the Chrome PDF viewer and the Adobe Reader plug-in
- C. Ensure that the Chrome viewer is disabled (see below that it is greyed out) and that Adobe Reader is enabled (as below). See [Adobe DC Acrobat and Reader Help](#) for step-by-step instructions.

Step **Instruction**



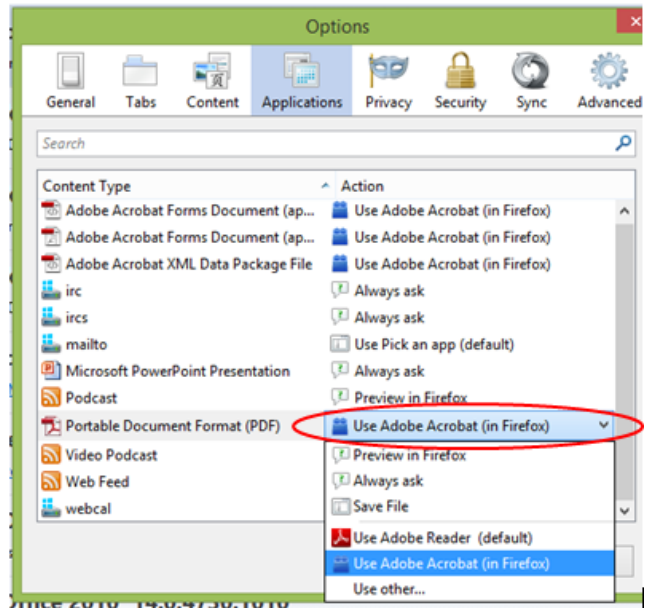
Firefox

Firefox comes with a PDF “Preview in Firefox” setting that needs to be changed to “Use Adobe Acrobat (in Firefox)” for the form to work properly.

- A. From the menu, choose Tools > Add-ons
- B. Ensure Adobe PDF Plug-in is “always activated” as shown below
- C. From the menu, choose Tools > Options
- D. Under Applications, ensure that where Content Type = Portable Document Format (PDF), that the associated action is “Use Adobe Acrobat (in Firefox)” as shown below



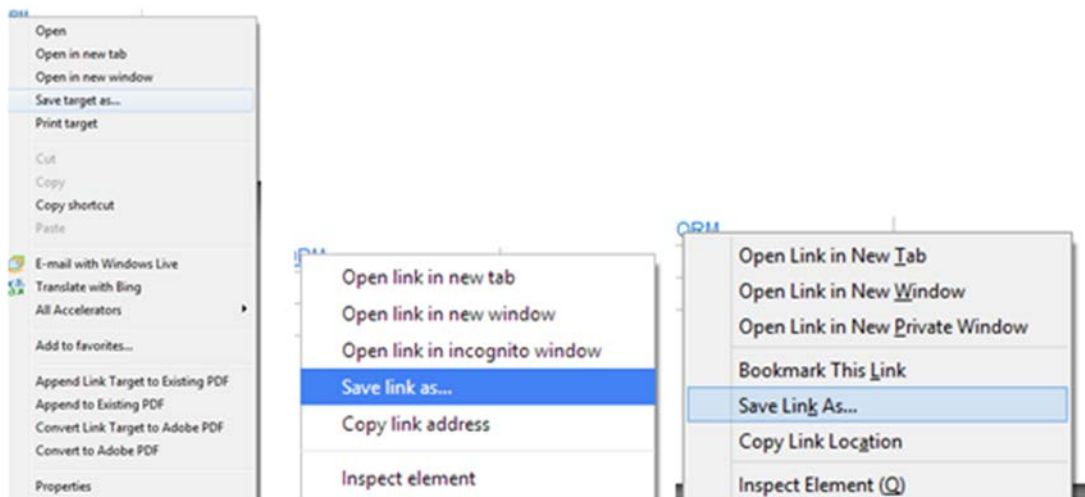
Step Instruction



Safari

Mac users must use Safari as it is the only browser Adobe supports. Ensure that Adobe Reader is installed and is the default viewer for PDFs. See [Adobe DC Acrobat and Reader Help](#) for step-by-step instructions.

- **If configuring your browser doesn't work.** For best results, we recommend that you use the form in the browser. However, if you cannot configure your browser settings to do so, you can try right-clicking on the form link and "save target as..." or "save link as..." depending on your browser. Note the name and save location of the form.



Step Instruction

When you locate and open your saved form for the first time, a yellow banner message will likely appear at the top indicating the form is in “Protected View.” Go to Step 4.

- 4 **“Trust” the document and adjust for preferences.** The first time you open an interactive form, a yellow banner will likely appear across the top indicating the form is in “Protected View.” This “protected view” limits what you can do and protects your computer from potentially malicious content. If you don’t see the banner right away after opening, select the county (step 5) and it should come up for you.

As soon as you see this yellow banner, you must click “Options” on the yellow banner and select Trust this document always. Once trusted/enabled, the banner will change colors and you can complete the form.



If the banner doesn’t change color when selecting “trust this document always,” try selecting Trust this document one time only.

Adjust magnification. The form may open with a lower magnification that you would like. This can be changed using the Adobe Reader toolbar.

Save to finish later. You can save your form to finish later. However, complete the upper portion (information about your organization) in Steps 5 through 10 before you save. Be sure to note the saved file name and location.

Relief Association Information

- 5 **Select County of Location.** This is the county your relief association is located in. Select from the dropdown list.
- 6 **Select Fire Relief Association.** Select from the dropdown list. Do not proceed with the form until you have your organization selected. The address and any information in the detail rows will be lost if the organization is changed in the middle of the form process.

If your form appears to be trusted correctly (the bar is either green or purple), but the fire relief association dropdown list isn’t working, please see **“If configuring your browser doesn’t work”** on page 6 to save a new form to your computer and open it directly in Adobe Reader or Acrobat rather than in a browser.

- 7 **Enter Minnesota Tax ID.** See Step 1 for more information.

If you do not know your relief association’s Minnesota Tax ID, call Business Registration at 651-282-5225 or 1-800-657-3605 to have it looked up.

Step Instruction

If you have your relief association's Minnesota Tax ID but you receive an error message when entering it in the form, please contact Kristie Strum (PropTax.Admin@state.mn.us or 651-556-6074) to have it added to the database for Form SBR.

If you have done this, but still get an error message, the following steps will force the form to reconnect to our server to check the ID.

- Change the county to any other county and then back to the correct county
- Select your relief association and re-enter any information that might have cleared

8 Enter Street Address. This is the address of the relief association or the relief association's treasurer.

9 Enter City. This is the city of the address of the relief association or the relief association's treasurer.

10 Enter Zip. This is the zip code of the address of the relief association or the relief association's treasurer.

Detail Rows for SBR Payments Claimed for Reimbursement

11 Enter First Name. This is the first name of the firefighter that was paid a supplemental benefit. In the case of a supplemental survivor benefit, provide the name of the firefighter, not the survivor.

12 Enter Last Name. This is the last name of the firefighter that was paid a supplemental benefit. In the case of a supplemental survivor benefit, provide the name of the firefighter, not the survivor.

13 Select Benefit Type. The benefit type is one of the following.

- Retirement – firefighter received lump sum payment at the time of retirement
- Deferred – firefighter received lump sum payment at a time later than retirement
- Disability – firefighter received lump sum payment earlier than retirement due to disability
- Survivor – firefighter's qualified survivor received lump sum payment

14 Enter Age at Retirement. This is the age at which the volunteer firefighter separated from active service with the fire department.

15 Enter Age at Payment. This is the age at which the volunteer firefighter received their lump sum payment. This is particularly important in the case of a deferred payment where the volunteer firefighter retired before the age of 50. The age must have been at least 50, except in the case of a disability or survivor benefit. This is a requirement for receiving a lump sum service pension from a volunteer firefighters relief association.

16 Enter Years of Active Service. This is the number of years that the volunteer firefighter served as an active member of the fire department with which the relief association is associated. Except in the cases of disability or survivor benefits, this must have been at least five years in order to receive a lump sum service pension.

17 Enter Years of Active Membership. This is the number of years that the volunteer firefighter was an active member of the relief association prior to separation from active service with the municipal fire

Step Instruction

department or independent nonprofit firefighting corporation. Except in the cases of disability or survivor benefits, this must have been at least five years in order to receive a lump sum service pension.

18 Enter Lump Sum Paid - Amount. This is the dollar amount of the lump sum service pension paid to the volunteer firefighter by the relief association. Enter the original lump sum amount, before adding any interest accrued during the time of a deferral or deducting any income taxes paid.

19 Enter Lump Sum Paid – When Paid. This is the date the lump sum was paid to the firefighter. This must be a date between January 1, 2014, and December 31, 2018.

20 Enter Supplemental Benefit – Amount. This is the dollar amount of the supplemental benefit paid to the volunteer firefighter by the relief association.

For a regular retirement, deferred, or disability benefit, the supplemental benefit is 10% of the original lump sum service pension, up to \$1,000.

For a supplemental survivor benefit, the supplemental benefit is 20% of the original lump sum service pension, up to \$2,000.

Note: A supplemental survivor benefit may only be paid to a surviving spouse, or a surviving child if there is no surviving spouse.

21 Enter Supplemental Benefit – When Paid. This is the date the supplemental benefit was paid to the firefighter. This must be a date between January 1, 2014, and December 31, 2018.

22 Add more supplemental benefits. If you have more than one supplemental benefit to report, click the “plus” button and repeat Steps 11 through 21 to add as many as needed. You can submit only one form, and all claims must reported on that single form.

Add/Remove
Rows

Lump Sum		Supplemental Benefit	
Amount Paid	When paid	Amount Paid	When paid

Certification and Submission of the Form

23 Certify the form. The fire relief association’s treasurer or a trustee must certify the form by reading the statement provided and checking the box.

If someone other than the treasurer or a trustee (for example, an accountant) fills out the form on your relief association’s behalf, that person will need to forward the PDF form to the relief association’s treasurer or a trustee for certification and submission.

Step Instruction

The person who receives the form will likely need to trust the document as described in [Step 4](#).

24 Enter your name. This is the name of the relief association treasurer or trustee who is certifying and submitting the form. This can only be the treasurer or another trustee of the relief association.

25 Enter your title. This is the title of the relief association treasurer or trustee who is certifying and submitting the form.

26 Enter your phone number. This is the phone number of the relief association treasurer or trustee who is certifying and submitting the form.

27 Enter your email address. This is the email address of the relief association treasurer or trustee who is certifying and submitting the form. The email address you provide will be used to confirm receipt of your form and if Revenue staff need to contact you about your form. Please type carefully.

28 Review the form. Please check your entries before preparing to submit.

You will not be able to submit a second form. If you need to make additions or corrections after your form is submitted, you will need to contact Kristie Strum (PropTax.Admin@state.mn.us or 651-556-6074) to have your form “rejected” so you can submit a second time.

29 Save the form. You must save Form SBR to your computer before submitting it. You will not receive a copy of the form by email. If any changes need to be made to the form after it is submitted, you will need to use the form you saved or start a new form.

Do **not** save the form over the original form after you’ve submitted, if it still appears in Adobe Reader or Acrobat. The “Submit” button will disappear after you’re submitted.

30 Print the form. Optional.

31 Submit the form. Click on the “Submit” button to submit the form. When you click, the form will give you one last opportunity to save or print the form before submitting.

The submit button is located below the detail entries on the form. The submit button may flow onto a second page. If so, you must go to the second page to find and click the submit button.

32 Confirm receipt of form. There are three things that will help you know your form has been submitted successfully.

- There is usually an on-screen notification.
- You will receive an email confirmation that the form has been received.

Depending on your email service, the email receipt may arrive anywhere from immediately to 24 hours later. Please check that the form wasn’t delivered to your spam or junk mail folders. The sender is [Do Not ReplyAdobeLiveCycle@state.mn.us](mailto:Do_Not_ReplyAdobeLiveCycle@state.mn.us).

Step Instruction

If you don't have a receipt within 24 hours, please contact Kristie Strum (PropTax.Admin@state.mn.us or 651-556-6074).

- A list of received forms is posted on the [SBR webpage](#) and updated regularly.