

Form SBR Instructions for Reimbursement March 15, 2021 Certification of Volunteer Firefighter Supplemental Benefits

Each qualifying volunteer firefighter relief association that paid supplemental benefits to qualifying firefighters in calendar year 2020 is to complete Form SBR no later than **February 16, 2020**. You may also submit previously unclaimed supplemental benefits paid in calendar years 2016 to 2019.

Important Notes

1. You can submit only **one form** per filing period (mid-November to February 16). Information about adding more rows to the form [is included](#) in the following instructions.
2. You must [save a copy](#) of your completed form for your records before submitting.
3. You should **verify receipt** of your form as described in the [final step](#).
4. The Property Tax Division is working remotely. The best way to receive assistance during this time is to email Kristie Strum at PropTax.Admin@state.mn.us.

Please follow the step-by-step instructions.

Step	Instruction
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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 indicates we have your Minnesota Tax ID on file and you know what it is, continue to [Step 2](#).

The following frequently asked questions should help you decide how to proceed in all other cases.

What should I do if the letter says the Property Tax Division has a Minnesota Tax ID on file, but I don't know what it is?

If you are not able to obtain it from someone else with the relief association, the Business Registration (651-282-5225 or 1-800-657-3605) can help you. For security reasons, Property Tax Division staff cannot provide it to you.

What should I do if the letter says the Property Tax Division doesn't have a Minnesota Tax ID on file, but the relief association has one and I know what it is?

Contact Kristie Strum at PropTax.Admin@state.mn.us so she can verify the Minnesota Tax ID and enter it into the database that is used to match with Form SBR.

Step Instruction

What should I do if the letter says the Property Tax Division doesn't have a Minnesota Tax ID on file, and our relief association does not have one?

You will need to apply for a Minnesota Tax ID by calling Business Registration 651-282-5225 or 1-800-657-3605. **Do not** use the online registration process. You will need to provide your relief association's federal employer identification number (FEIN). An officer of the relief association should make this call, not a third party such as a CPA.

After you have the Minnesota Tax ID, contact Kristie Strum (PropTax.Admin@state.mn.us) so she can verify it and enter it into the form's database. You must wait until the next business day to fill out and submit Form SBR.


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

- **Adobe Reader.** You will need to have the free [Adobe Acrobat Reader DC](#) software installed on your computer. No other company's PDF product will work.

If Adobe Acrobat Reader DC is not already installed on your computer, please download and install it before proceeding to Step 3.

- **Internet Explorer.** The Department of Revenue currently recommends [Internet Explorer](#) as the browser for this form. If you cannot use Internet Explorer, please see information in Step 3 for an alternative way to access for the form.
- **Windows 10 users.** The "Edge" browser does not 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, select "Form and Instructions", then open the Form SBR Instructions and select "Form SBR" to open the form (see screen shots below):
<https://www.revenue.state.mn.us/supplemental-benefit-reimbursement-volunteer-firefighters-form-sbr>



Supplemental Benefit Reimbursement for Volunteer Firefighters (Form SBR)

All volunteer firefighters' relief associations with claims for reimbursement must submit Form SBR, Supplemental Benefit Payment Reimbursement for Volunteer Firefighters, to the Department of Revenue by February 15.

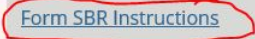
When can Form SBR be submitted?	[+]
 Form and Instructions	[+]
How does the Supplemental Benefit Reimbursement program work?	[+]
Can recipients get both the supplemental benefit and the supplemental survivor benefit?	[+]

Form and Instructions [-]

Online submission is required for this form. Please be sure to use the SBR Instructions below to fill out and submit your form.

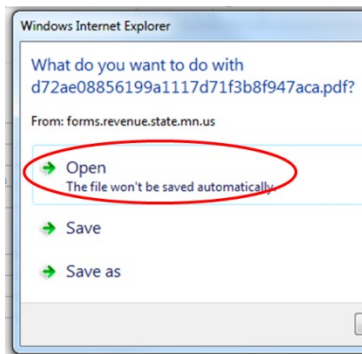
Note: Adobe Acrobat Reader DC is required to complete and submit the form.

 [Form SBR](#)

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
 Form SBR Instructions	Instructions for Completing and Submitting Form SBR
SBR Forms Received	List of Fire Relief Associations with Form SBR Received Date

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

Step Instruction

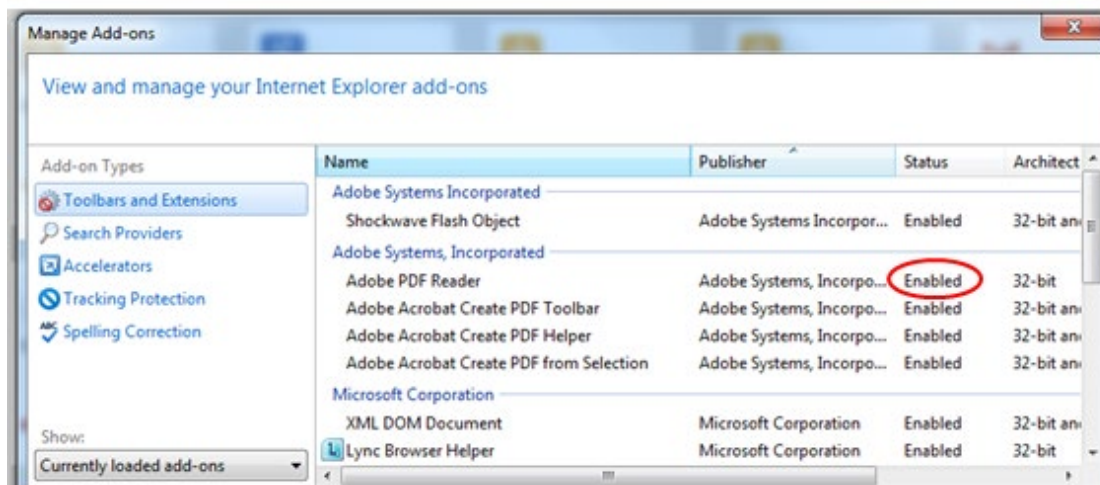


- If the form opened successfully, you can go directly to [Step 4](#) on page 5.

Configuring Internet Explorer if Form Doesn't Open

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 Acrobat Reader DC help](#) for step-by-step instructions.



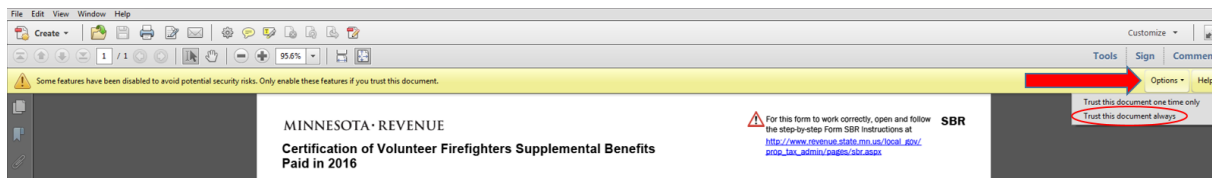
If configuring Internet Explorer doesn't work or you're using another browser. For best results, we recommend that you use the form in the browser. However, if you cannot use Internet Explorer or configure your browser settings for the Adobe PDF Reader plugin, you can right-click on the form link and select "save target as..." to save a copy of the form to your computer. Be sure to note where on your computer you have saved the form.

Step Instruction

When you locate and open your saved form for the first time in Adobe Reader DC, 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 select “Options” on the yellow banner and choose 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 may be lost if the organization is changed in the middle of the form process.

Your form may end up “stuck” after you’ve trusted it. If it won’t allow you to choose your relief association, try choosing a different county, then going back to the correct county. This process usually prompts the form to communicate properly with the database it needs to populate the dropdown.

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

Step Instruction

page 4 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.

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 at PropTax.Admin@state.mn.us 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 mailing address of the relief association or the relief association's treasurer.

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

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

Optional: Check one of the boxes to indicate whether the address entered is the permanent mailing address of the relief association or if it is the personal mailing address of the relief association 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, enter 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, enter 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

For supplemental survivor benefits paid in 2016 to 2018, qualifying survivors include:

- Surviving spouse, and if none

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- Surviving child or children

For supplemental survivor benefits paid beginning in 2019 and later, qualifying survivors include:

- Surviving spouse, and if none
- Surviving child or children, and if none
- Designated beneficiary, or if no beneficiary designated
- Estate of deceased active or deferred firefighter

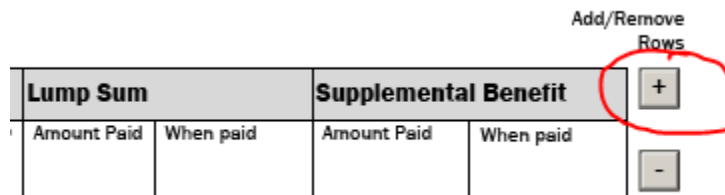
- 14 Enter Age at Retirement.** This is the age at which the volunteer firefighter separated from active service with the fire department. If this is under age 50, refer to the benefit types in Step 13.
- 15 Enter Age at Payment.** This is the age at which the volunteer firefighter received their lump 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, rounded to the nearest year. Except in the cases of disability or survivor benefits, this must have been at least five full 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 department or independent nonprofit firefighting corporation, rounded to the nearest year. Except in the cases of disability or survivor benefits, this must have been at least five full 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 and **before deducting** any income taxes paid. Do not include the supplemental benefit in this amount.
- 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, 2016, and December 31, 2020.
- 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. (See [Step 13](#) for more information about qualifying survivors.)

Step Instruction

- 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, 2016, and December 31, 2020.
- 22 Add more supplemental benefits.** If you have more than one supplemental benefit to report, select the “plus” button and repeat Steps 11 through 21 to add as many as needed. You can submit only one form during each filing period, and all claims must be reported on that single form.



The image shows a table with two main sections: 'Lump Sum' and 'Supplemental Benefit'. Each section has two columns: 'Amount Paid' and 'When paid'. To the right of the table are two buttons: a '+' button and a '-' button. Above these buttons is the text 'Add/Remove Rows'. A red circle highlights the '+' button.

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

Add/Remove Rows
+
-

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.

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 at PropTax.Admin@state.mn.us to have your form “rejected” so you can submit a second time.

Step Instruction

29 Save the form. You must save Form SBR **for your records** 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** resave the form over the original form after you have submitted, if it still appears in Adobe Acrobat Reader. The “Submit” button will disappear after you have submitted.

30 Print the form. Optional.

31 Submit the form. Select the “Submit” button to submit the form. When you select submit, 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 select the submit button.

If it appears that nothing happens when you select the submit button, it’s likely that the form has not been trusted. Please see [Step 4](#) for more information.

32 Verify 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).

If you don’t have a receipt within 24 hours, please contact Kristie Strum at PropTax.Admin@state.mn.us.

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