



# 2024 IG258, Police Premium Report

Informational Report on Auto Insurance Premiums  
Due March 1, 2025

Name of Insurance Company	Check if:	<input type="checkbox"/> Amended Return	<input type="checkbox"/> No Activity Return
	NAIC Number	Minnesota Tax ID (required)	State/Country of Incorporation

Premiums for Police State Aid

**Note:** Numbers in parentheses refer to line numbers on NAIC Minnesota state page. Also include all finance and service charges.

- 1 Gross direct premiums less return premiums on auto insurance coverages  
(lines 19.1–19.4), plus fees, premium finance and other service charges ..... **1** \_\_\_\_\_
- 2 Dividends on auto liability insurance coverages ..... **2** \_\_\_\_\_
- 3 Net applicable premiums (subtract line 2 from line 1) ..... **3** \_\_\_\_\_
- 4 Gross direct premiums less return premiums on auto physical damage  
(lines 21.1 and 21.2), plus policy fees, premium finance  
and other service charges ..... **4** \_\_\_\_\_
- 5 Dividends on auto physical damage coverages ..... **5** \_\_\_\_\_
- 6 Net applicable premiums (subtract line 5 from line 4) ..... **6** \_\_\_\_\_
- 7 Total applicable premiums (add lines 3 and 6) ..... **7** \_\_\_\_\_

**No payment due. For informational purposes only.**

**Attach this report to your Form M11. Keep a copy for your records.**

*I declare that this return is correct and complete to the best of my knowledge and belief.*

Sign Here

Authorized Signature	Title	Date	Daytime Phone	<input type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.
Signature of Preparer	Print Name of Preparer	Date	Daytime Phone	

Mail to:  
Minnesota Department of Revenue  
Mail Station 1780  
600 N. Robert St.  
St. Paul, MN 55146-1780

Do not send to the Minnesota Department of Commerce.



# 2024 Form IG258 Instructions

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For insurance tax laws, see Minnesota Statutes, Chapter 2971 at [www.leg.state.mn.us](http://www.leg.state.mn.us).

## Notice

This report must be signed and dated by the company's authorized person to be valid for filing. (*M.S. 2971.26, subd. 1*)

## Filing Requirements

All property and casualty insurers that write or are authorized to write automobile insurance subject to Minnesota premium tax, must file Form IG258 even if no business is conducted during the year covered by the report.

Include all premiums except return premiums and dividends paid by the insurer or its agents in Minnesota (in cash or other form of payment) for auto insurance coverages outlined in the company's annual financial statement (NAIC Minnesota state page, lines 19.1–19.4 and 21.1–21.2). Also include policy fees, premium finance and other service charges. (*M.S. 2971.26, subd. 1; M.S. 477C.01, subd. 4*)

## File Electronically

This report (Form IG258) may be filed electronically using TriTech Software.

## Due Date

Attach your Form IG258 to your Form M11, *Insurance Premium Tax Return*. File your forms each year with all required attachments by March 1 of the following year.

The U.S. postmark date, or date recorded or marked by a designated delivery service, is considered the filing date (private postage meter marks are not valid). When the due date falls on a weekend or legal holiday, returns postmarked the next business day are considered timely. When a return is late, the date it is received at the Department of Revenue is treated as the date filed.

## Penalties

If your Form IG258 is not filed by the due date, you will be fined \$25 for each seven days you are late (or fraction thereof) to a maximum penalty of \$200.

If you knowingly file an inaccurate report, you may be fined from \$25 to \$1,000, and your certificate of authority may be revoked by the Department of Commerce. Any person responsible for filing the report who fails or refuses to do so within 30 days after the department requests the report may be fined up to \$1,000. (*M.S. 2971.26, subd. 2*)

## Instructions

### Check Boxes

At the top of the form, check if the return is:

- an **Amended Return**: Check only if you are amending a previously filed return for the same period. Include all original and corrected premiums on the amended return.
- a **No Activity Return**: Check only if you did not sell any auto insurance.

## Information and Assistance

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [insurance.taxes@state.mn.us](mailto:insurance.taxes@state.mn.us)

Phone: 651-556-3024

This material is available in alternate formats.

**For questions about licensing and regulations**, contact the Minnesota Department of Commerce:

Website: [www.mn.gov/commerce](http://www.mn.gov/commerce)

Email: [licensing.commerce@state.mn.us](mailto:licensing.commerce@state.mn.us)

Phone: 651-539-1599 or 1-800-657-3978

Fax: 651-539-0107