



# 2024 IG259, Fire Premium Report

Informational Report on Fire, Lightning, Sprinkler Leakage and Extended Coverage 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

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

	<b>A</b> Gross Direct Minus Return Premiums	<b>B</b> Dividends	<b>C</b> Net Premiums (A minus B)	<b>D</b> % Fire and Extended Coverage	<b>E</b> Net Applicable Premiums (C times D)
<b>1</b> Fire, lightning and sprinkler leakage (1) . . . . . <b>1</b>	_____	_____	_____	100%	_____
<b>2</b> Allied lines					
a Crop (2.1) . . . . . <b>2a</b>	_____	_____	_____	1%	_____
b Other than crop (2.1) . . . . <b>2b</b>	_____	_____	_____	30%	_____
<b>3</b> Multi-peril					
a Farmowners (3) . . . . . <b>3a</b>	_____	_____	_____	35%	_____
b Homeowners (4) . . . . . <b>3b</b>	_____	_____	_____	35%	_____
c Commercial nonliability (5.1) . . . . . <b>3c</b>	_____	_____	_____	55%	_____
d Commercial liability (5.2) . <b>3d</b>	_____	_____	_____	35%	_____
<b>4</b> Inland marine (9) . . . . . <b>4</b>	_____	_____	_____	15%	_____
<b>5</b> Earthquake (12) . . . . . <b>5</b>	_____	_____	_____	15%	_____
<b>6</b> Aircraft physical damage (22) . <b>6</b>	_____	_____	_____	10%	_____
<b>7</b> Other fire, lightning, sprinkler leakage, extended coverage . . <b>7</b>	_____	_____	_____	%	_____
<b>8</b> Add lines 1 through 7, column E . . . . . <b>8</b>	_____	_____	_____		_____

Premiums for Fire State Aid

**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 IG259 Instructions

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For insurance tax laws, see Minnesota Statutes, Chapter 297I 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. 297I.26, subd. 1*)

## Filing Requirements

All property and casualty insurers that write or are authorized to write property or inland marine insurance (including extended coverage) subject to Minnesota premium tax, must file Form IG259 even if no business is conducted during the year covered by the report. (*M.S. 297I.26, subd. 1; M.S. 477B.01, subd. 8*)

## File Electronically

This report (Form IG259) may be filed electronically using TriTech Software.

## Due Date

File Form IG259 for each calendar year by March 1 of the following year. If the report is incomplete or inaccurate, the department may return the report and demand that a complete and accurate report be filed within 30 days (see *Penalties*).

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 Saturday, Sunday or legal holiday, returns postmarked on the next business day are considered timely. When a return is filed late, the date it is received at the Department of Revenue is treated as the date filed.

## Penalties

If your Form IG259 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. 297I.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 insurance that had fire, lightning or sprinkler leakage coverage for the year.

### Line Instructions

Premiums must include finance, service or other charges paid to the insurer as well as dividends applied for new, renewal or extended insurance.

#### Line 1

Enter fire, lightning and sprinkler leakage premiums (line 1 of your NAIC Minnesota state page).

#### Lines 2a and 2b

Enter all crop premiums written for allied lines on line 2a and other than crop premiums on line 2b (line 2.1, Minnesota state page).

#### Lines 3a and 3b

Enter all farmowners and homeowners multi-peril premiums written (lines 3 and 4, Minnesota state page).

#### Line 3c

Enter the nonliability portion of all commercial premiums written (line 5.1, Minnesota state page).

#### Line 3d

Enter the liability portion of all commercial premiums written (line 5.2, Minnesota state page).

#### Line 4

Enter all inland marine premiums (line 9, Minnesota state page).

#### Line 5

Enter all earthquake premiums (line 12, Minnesota state page).

#### Line 6

Report the fire and extended coverage portion of aircraft physical damage premiums received for insurance covering hangars and non-airworthy or not-in-motion aircraft.

## 2024 Form IG259 Instructions (Continued)

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**Note:** Do not include ocean marine and automobile business on this report.

### Line 7

Report any other fire, lightning, sprinkler leakage or extended coverage. Attach a schedule.

### 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