



2026 IG257, Firefighter Relief Surcharge Return

For the period of (check one):

Nov. 1, 2025 – May 31, 2026
(Due June 30, 2026)

June 1, 2026 – Oct. 31, 2026
(Due Nov 30, 2026)

Check if: Amended Return No Activity Return

Print or Type	Name of Insurance Company		FEIN	Minnesota Tax ID (required)
	Mailing Address	Check if New Address <input type="checkbox"/>	NAIC Number	State/Country of Incorporation
	City	State	ZIP Code	Contact Person
	Email Address	Daytime Phone		Fax Number

A worksheet is available in the instructions to help you calculate the amount to report on line 1.

	Duluth	Minneapolis	Rochester	St. Paul
1 Gross premiums (include finance, service and other charges) 1	_____	_____	_____	_____
2 Other deductions 2	_____	_____	_____	_____
3 Net premiums subject to the surcharge (subtract line 2 from line 1) 3	_____	_____	_____	_____
4 Surcharge by city (multiply line 3 by 2% [.02]) 4	_____	_____	_____	_____
5 Total surcharge due (or overpaid) (add amounts on line 4) 5	_____	_____	_____	_____
6 Penalty (see instructions) 6	_____	_____	_____	_____
7 Interest (see instructions) 7	_____	_____	_____	_____
8 TOTAL AMOUNT DUE (or overpaid) (add lines 5 through 7) 8	_____	_____	_____	_____

If you owe additional tax (make separate payments for each period):

Payment method: Electronic payment Check (payable to Minnesota Department of Revenue; write MN tax ID number on check; attach voucher)

Enter amount paid _____ Date paid _____
(If amount paid is different from amount due on line 8, attach an explanation.)

If you overpaid: Overpayments will be refunded.

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

2026 Form IG257 Instructions

For insurance tax laws, see Minnesota Statutes, Chapter 297I at www.leg.state.mn.us.

Filing Requirements

All insurers that write or are authorized to write fire insurance subject to Minnesota premium tax, must file a Firefighter Relief Surcharge return, even if there is no activity or surcharge liability to report during the period. This surcharge is equal to 2% of all fire, lightning and sprinkler-leakage gross premiums, less return premiums on all direct business from property located within the Duluth, Minneapolis, Rochester, St. Paul city limits (*M.S. 297I.10*).

The surcharge is not collected on premiums for auto or aircraft fire insurance, marine fire insurance, or other property in transit.

Use the following percentages to report the premiums subject to the surcharge for each city:

Type of Policy	Percentage of Premium
Fire	100%
Farmowners multi-peril	35%
Homeowners multi-peril	35%
Commercial multi-peril (nonliability)	55%
Commercial multi-peril (liability)	35%

A worksheet is available on the last page of these instructions to help you calculate Line 1 - Gross Premiums.

Due Dates

For Period Ending	Due Date
May 31	June 30
October 31	Nov. 30

Submit separate payments for each period.

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 and payments electronically made or postmarked the next business day are considered timely. When a return or payment is late, the date it is received at the Department of Revenue is treated as the date filed or paid.

Extension for Filing Return. If good cause exists, you may request a filing extension.

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 write any applicable premiums on risks located in the Duluth, Minneapolis, Rochester, St. Paul.

Payments

Electronic Payments

If your total insurance taxes and surcharges for the last 12-month period ending June 30 is \$10,000 or more, you are required to pay your tax electronically in all subsequent years.

You must also pay electronically if you're required to pay *any* Minnesota business tax electronically, such as withholding tax.

To pay electronically, go to the department's website at www.revenue.state.mn.us and log in. You'll need your ID number and bank routing and account numbers. When paying electronically, you must use an account not associated with any foreign banks.

If you use other electronic payment methods, such as ACH credit method or Fed Wire, instructions are available on our website or by calling Business Registration Office at 651-282-5225 or 1-800-657-3605.

2026 Form IG257 Instructions (Continued)

Check Payments

If you're not required to pay electronically and are paying by check, visit our website at www.revenue.state.mn.us and click on **Make a Payment** and then **By check** to create a voucher. Print and mail the voucher with a check made payable to Minnesota Department of Revenue.

When you pay by check, your check authorizes us to make a one-time electronic fund transfer from your account, and you may not receive your cancelled check.

If you make your payment electronically, do not send in the voucher.

Penalties and Interests

Late Payment. If you don't pay the entire surcharge due by the due date, a late payment penalty is due. The penalty is 5% of the unpaid surcharge for any part of the first 30 days the payment is late, and 5% for each additional 30-day period, up to a maximum of 15%.

Late Filing. Add a late filing penalty to the late payment penalty if your return is not filed by the due date. The penalty is 5% of the unpaid surcharge. When added to the late payment penalty, the maximum combined penalty is 20%.

Payment Method. If you are required to pay electronically and do not, an additional 5% penalty applies to payments not made electronically, even if a paper check is sent on time.

Interest

You must pay interest on the unpaid surcharge plus penalty from the due date until the total is paid. The interest rate for calendar year 2026 is 7%. To figure how much interest you owe, use the following formula with the appropriate interest rate:

$$\text{Interest} = (\text{surcharge} + \text{penalty}) \times \# \text{ of days late} \times \text{interest rate} \div 365$$

Mailing Your Return

Mail your return and all required attachments to:

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

For express deliveries, use our street address:

Minnesota Department of Revenue
600 N. Robert St.
St. Paul, MN 55101

Business Information Changes

Be sure to let us know within 30 days if you change mailing addresses, phone numbers or any other business information. To do so, go to our website, login to e-Services and update your profile information. By notifying us, we will be able to let you know of any changes in Minnesota tax laws and filing requirements.

Information and Assistance

Website: www.revenue.state.mn.us
Email: insurance.taxes@state.mn.us
Phone: 651-556-3024

This information is available in alternate formats.

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

Website: www.mn.gov/commerce
Email: licensing.commerce@state.mn.us
Phone: 651-539-1599 or 1-800-657-3978
Fax: 651-539-0107

2026 Form IG257 Instructions (Continued)

Worksheet to Calculate Line 1 - Gross Premiums for Firefighter Relief Surcharge (IG257) (Use a copy of this worksheet to calculate the Gross Premiums for each city)

- Cities of the First class
- Duluth
 - Minneapolis
 - Rochester
 - St. Paul

Note: Numbers in parentheses refer to line numbers on NAIC Minnesota state page. Include all finance and service charges.	A Total Direct Premiums	B Dividends and Return Premiums	C Net Premiums (A - B)	D Percentage of Premiums	E Gross Premiums (C X D)
Fire (1)				100%	
Farmowners multiple-peril (3)				35%	
Homeowners multiple-peril (4)				35%	
Commercial multiple-peril (nonliability) (5.1)				55%	
Commercial multiple-peril (liability) (5.2)				35%	
Gross Premiums: (Enter the total Gross Premiums in Column E here and on Form IG257 - line 1)					

Keep for your records. Do not submit with the surcharge return.