DEPARTMENT OF REVENUE

2026 IG261, Fire Safety Surcharge Return

22631

For the period of *(check one)*:

☐ **Jan. 1 – March 31, 2026** (Due May 15, 2026)
☐ **April 1 – June 30, 2026** (Due Aug. 15, 2026)
☐ **July 1 – Sept. 30, 2026** (Due Nov. 15, 2026)
☐ **Oct. 1 – Dec. 31, 2026** (Due Feb. 15, 2027)

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 ☐	NAIC Number	State/Country of Incorporation
City	State	Zip Code	Contact Person	
Email Address	Website Address		Daytime Phone	Fax Number

Calculate the Surcharge

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

		A Direct Premiums	B Dividends	C Gross Premiums (A minus B)
1 Homeowners policies *(4)*	1			
2 Fire policies *(1)*	2			
3 Commercial nonliability policies *(5.1)*	3			
4 Total *(add lines 1 through 3)*	4			
5 Surcharge rate *(0.65%)*	5			0.0065
6 Surcharge *(multiply line 4c by the rate on line 5)*	6			
7 Penalty *(see instructions)*	7			
8 Interest *(see instructions)*	8			
9 **TOTAL AMOUNT DUE (or overpaid)** *(add lines 6 through 8)*	9			

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 9, attach an explanation.)

If you overpaid: Overpayments will be refunded.

Sign Here

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

Authorized Signature	Title	Date	Daytime Phone
Signature of Preparer	Print Name of Preparer	Date	Daytime Phone

☐ I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

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

DEPARTMENT OF REVENUE

2026 Form IG261 Instructions

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

Filing Requirements

The fire safety surcharge is effective for insurers licensed to write homeowners, fire and commercial nonliability policy premiums.

This surcharge does not apply to Minnesota township mutual fire insurance companies organized under M.S. 67A.

Mutual property and casualty companies *(described in M.S. 297I.05, subd. 3 and 4)* shall elect to collect and file the fire safety surcharge (Form IG261) or the (Form IG262).

The election must be made by Dec. 31 of each year for insurance for policies written or renewed in the succeeding calendar year. *(M.S. 297I.06)*.

Due Dates

File your quarterly Form IG261 and pay any surcharge due by May 15, Aug. 15 and Nov. 15 of the current year and Feb. 15 of the following year. Please make separate electronic payments or write separate checks for each return.

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 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.

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 sales or withholding tax.

To pay electronically, go to the department's website at **www.revenue.state.mn.us** and log in. You'll need your user name, password 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.

Submit separate payments for each return.

Check Payments

If you are not required to pay electronically and you choose to pay by check, you must mail a personalized payment voucher along with your estimated tax payment to help ensure the payment is credited correctly. Go to **www.revenue.state.mn.us** and select **Make a Payment**. Select **Check or Money Order**. Use the **Payment Voucher System** to create a voucher.

When you pay by check, your check authorizes us to make a one-time electronic fund transfer from your account. You will not receive your canceled check.

Note: If no amount is due or if you pay electronically, do not send in a voucher.

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.

Line Instructions

Premiums must include finance, service and other charges paid to the insurers.

Line 1

Enter all homeowners multi-peril premiums written (line 4, Minnesota state page).

Continued

2026 Form IG261 Instructions

Line 2
Enter all fire premiums written (line 1, Minnesota state page).

Line 3
Enter all commercial multi-peril (non-liability) premiums written (line 5.1, Minnesota state page).

Line 7 — Penalty
Late Payment. If you do not pay the entire surcharge 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.

Line 8 — 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%. The interest rate may change for future years.

To figure how much interest you owe, use the following formula with the appropriate interest rate:

Interest = (surcharge + penalty) x # of days late x interest rate ÷ 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 material 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