

2013–2014 Firefighter Relief Surcharge Return

For the period of (check one):

☐ **Nov 1, 2013 – March 31, 2014**
(Due April 30)

☐ **April 1, 2014 – May 31, 2014**
(Due June 30)

☐ **June 1, 2014 – Oct. 31, 2014**
(Due Nov. 30)

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	Website address	Daytime phone	Fax number

Figure the Surcharge

	Duluth	Minneapolis	Rochester	St. Paul
1 Gross fire, lightning and sprinkler-leakage premiums written (include finance, service and other charges) 1				
2 Premiums returned to insured, including dividends 2				
3 Net fire, lightning and sprinkler-leakage premiums (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 Revenue; write MN tax ID number on check; attach PV51)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.

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	<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 Revenue, Mail Station 1780, St. Paul, MN 55145-1780

MINNESOTA • REVENUE

2013–2014 Form IG257 Instructions

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

Filing Requirements

The surcharge applies to insurance coverage written on risks located in Duluth, Minneapolis, Rochester and St. Paul. All insurers licensed to write fire, lightning and sprinkler-leakage insurance in Minnesota must file a return even if no fire business was done in the four cities during the period indicated. (M.S. 297I.10)

The surcharge applies to all additional fire, lightning and sprinkler-leakage premiums unless exempt from the surcharge as explained below. Also include finance, service and other charges.

The surcharge is equal to 2 percent of all fire, lightning and sprinkler-leakage gross premiums, less return premiums on all direct business from property located within Duluth, Minneapolis, Rochester or St. Paul city limits. The surcharge is not collected on premiums for auto or aircraft fire insurance, marine fire insurance, or other property in transit.

If a premium is returned to the insured, recalculate the surcharge on the same basis the original surcharge was calculated.

For policies carrying multiple peril premiums, use the following percentages to separately report the fire, lightning and sprinkler-leakage premiums:

Type of Policy	Percentage of Premium
Farmowners multiple-peril	35%
Homeowners multiple-peril	35%
Commercial nonliability	55%
Commercial liability	35%
Businessowners	35%

Due Dates

For period ending	Due Date
March 31	April 30
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.

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 over the Internet, go to the department's website at www.revenue.state.mn.us and login. If you don't have Internet access, call 1-800-570-3329 to pay by phone. 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.

Check Payments (Form PV51)

If you are not required to pay electronically and choose to pay by check, complete a PV51 payment voucher and mail it with your check. Write your Minnesota tax ID number on your check. The PV51 payment voucher is available on our website.

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 canceled check.

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.
- for **No Activity**: Check only if you did not write premiums for insurance coverage written on risks located in Duluth, Minneapolis, Rochester or St. Paul.

Line 6 – Penalty

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 percent of the unpaid surcharge for any part of the first 30 days the payment is late, and 5 percent for each additional 30-day period, up to a maximum of 15 percent.

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 percent of the unpaid surcharge. When added to the late payment penalty, the maximum combined penalty is 20 percent.

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

Line 7 – 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 2014 is 3 percent. To figure how much interest you owe, use the following formula with the appropriate interest rate:

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

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

We'll provide information in other formats upon request to persons with disabilities.