

**2025 IG263, Joint Self-Insurance Tax Return**  
Due March 1, 2026

Tax year beginning \_\_\_\_\_ 2025, and ending \_\_\_\_\_

Check if:  Amended Return  No Activity Return

<b>Print or Type</b>	Name of Joint Self-Insurance Group		FEIN	Minnesota Tax ID (required)	
	Mailing Address	Check if New Address <input type="checkbox"/>	Contact Person		
	City	State	ZIP Code	Daytime Phone	Fax Number
	Email Address	Website Address	For plans operating under: <input type="checkbox"/> Chapter 60F <input type="checkbox"/> Chapter 62H		

**Round amounts to the nearest whole dollar**

<b>Calculate Amount Due/Overpaid</b>	1 Claims paid, with no deduction for claims wholly or partially reimbursed through stop-loss insurance:	
	<b>a Ch. 60F plans:</b> Enter total claims paid during the fund year	<b>1a</b> _____
	<b>b Ch. 62H plans:</b> Enter total claims paid during the fund's fiscal year	<b>1b</b> _____
	Total claims paid (add lines 1a and 1b)	<b>1</b> _____
	2 Tax percentage rate is 2%	<b>2</b> _____ <b>2%</b>
	3 Tax liability (multiply line 1 by line 2)	<b>3</b> _____
4 Penalty (see instructions)	<b>4</b> _____	
5 Interest (see instructions)	<b>5</b> _____	
<b>6 TOTAL AMOUNT DUE (add lines 3 through 5)</b>	<b>6</b> _____	

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

Enter amount paid \_\_\_\_\_ Date paid \_\_\_\_\_ (If amount paid is different from line 6, attach an explanation.)

*I declare that this return is correct and complete to the best of my knowledge and belief. I confess judgment to the state of Minnesota for the amount of tax shown due to the extent not timely paid.*

<b>Sign Here</b>	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

## 2025 Form IG263 Instructions

---

For insurance tax laws, see Minnesota Statutes, Chapter 2971.01 – 2971.95 at [www.leg.state.mn.us](http://www.leg.state.mn.us).

### Who Must File?

File Form IG263 for the following joint self-insurance plans:

- any property and/or casualty or automobile liability (M.S. Chapter 60F)
- certain employer health coverage arrangements (M.S. Chapter 62H)

**For plans operating under Chapter 60F**, the tax is equal to 2% of the total amount of claims paid during the fund year, with no deductions for claims wholly or partially reimbursed through stop-loss insurance.

**For plans operating under Chapter 62H**, the tax is equal to 2% of the total amount of claims paid during the fund's fiscal year, with no deductions for claims wholly or partially reimbursed through stop-loss insurance.

### Before You File

#### You Need a Minnesota Tax ID

Your Minnesota tax ID is the seven-digit number you're assigned when you register with the Department of Revenue. You must include your Minnesota tax ID on your return so that your filing and any payments you make are properly credited to your account.

If you don't have a Minnesota tax ID, apply online at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) or call 651-282-5225 or 1-800-657-3605.

It is also important to enter your federal ID number, but not in place of your Minnesota tax ID number.

### Due Date

File Form IG263 and pay any tax due by March 1 of each 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 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](http://www.revenue.state.mn.us) and log in to e-Services. You'll need your user name, password, 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

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](http://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.

### Line 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 have any tax activity during the period.

Also check the appropriate box on the front of the form to indicate your type of entity.

# 2025 Form IG263 Instructions (Continued)

---

## Line 4 — Penalty

**Late Payment.** If you do not pay the entire tax by the due date, a late payment penalty is due. The penalty is 5% of the unpaid tax 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 tax. 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 5 — Interest

You must pay interest on the unpaid tax 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:

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

## 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 and click “Update business info” from the e-Services menu. 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](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