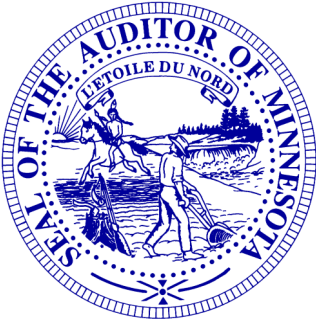


# Reporting Checklist

## for Volunteer Fire Relief Associations

Office of the State  
Auditor website  
[www.auditor.state.mn.us](http://www.auditor.state.mn.us)

Contact  
Information for  
Pension Division  
Staff  
[Click Here](#)



Office of the State Auditor  
Pension Division  
525 Park Street, Suite 500  
Saint Paul, MN 55103  
(651) 282-6110  
Fax: (651) 282-5298  
[pension@osa.state.mn.us](mailto:pension@osa.state.mn.us)

The 2016 Pension Reporting Forms are available for download from the Office of the State Auditor (OSA) website. Instructions for accessing the reporting forms, submitting the forms, and signing them electronically are provided in this document. This document also contains helpful hints for completing the forms and links to additional resources.

### ✓ Required Forms and Due Dates

([Click here for more detail.](#))

This section lists the reporting forms that must be completed by each relief association plan type and provides brief descriptions of each form.

### ✓ Accessing the Forms

([Click here for more detail.](#))

This section explains how to access your relief association's forms using the State Auditor's Form Entry System (SAFES). Instructions are provided for verifying contact information (which must be done in order to access the forms) and for downloading forms to your computer.

### ✓ Completing the Forms

([Click here for more detail.](#))

This section provides helpful hints for completing the reporting forms.

### ✓ Submitting and Signing Forms

([Click here for more detail.](#))

This section explains how to submit reporting information and how to sign forms electronically. Answers to frequently asked questions about the electronic signature process are also provided.

### ✓ Additional Resources

([Click here for more detail.](#))

This section provides links to numerous informational documents, such as state aid lists, articles, and newsletters.

# Required Forms and Due Dates

**March 31:**  
Reporting forms due for relief associations with less than \$500,000 in both assets and liabilities.

**June 30:**  
Reporting forms due for relief associations with at least \$500,000 in assets or liabilities.

**Reminder:**  
After a relief association exceeds the \$500,000 threshold, it retains the June 30 reporting deadline and audit requirement, even if assets and liabilities subsequently fall below the threshold.

All reporting information required to be submitted to the OSA is due by March 31, for relief associations with less than \$500,000 in both assets and liabilities, or by June 30, for relief associations whose assets or liabilities exceed this statutory threshold or have exceeded this threshold in a previous year.

All relief associations will complete the Financial and Investment Reporting Entry (FIRE) Form.

In addition to the FIRE Form, each relief association must submit either an Independent Accountant’s Report on Applying Agreed-Upon Procedures or audited financial statements, depending on the size of the relief association’s assets and liabilities.

The reporting forms that must be submitted to the OSA this year are listed in the table below with the relief association plan type that must meet the reporting requirement. Details on each form can be found after the table.

	Lump-Sum Plans	Defined-Contribution Plans	Monthly and Monthly/Lump-Sum Combination Plans
Financial and Investment Reporting Entry Form (FIRE-16)	X	X	X
Audit/Agreed-Upon Procedures Report	X	X	X
Schedule Form (SC-16)	X		
Actuarial Valuation			X

# Required Forms and Due Dates

(continued)

## 2016 Financial and Investment Reporting Entry Form (FIRE-16)

Provides to the OSA financial, investment, and plan information for the year ended December 31, 2016. Relief associations that are defined contribution plans may choose to complete the Defined Contribution Allocation Table that is included within the FIRE-16, or may choose to submit the information to the OSA using an alternative format. If submitting an alternative format, please save the Defined Contribution Allocation Table as a PDF document and submit the document to the OSA through SAFES.

The FIRE-16 is required to be signed. The signature pages are provided in the PDF version of the form that is created after the form is uploaded through SAFES. The FIRE-16 can be signed electronically in SAFES or paper signature pages can be submitted. **The form submission is not complete until all required signatures are provided.**

### Audit/Attestation

Provides to the OSA the attestation required for relief associations with assets and liabilities below \$500,000. Under new accounting requirements, the relief association's FIRE Form will need to be attested to by a certified public accountant (CPA) in accordance with agreed-upon procedures prescribed by the OSA. The Agreed-Upon Procedures Guide and a Sample Independent Accountant's Report are available on the OSA website at <http://www.auditor.state.mn.us/default.aspx?page=20151209.000>. The agreed-upon procedures report should be submitted to the OSA through SAFES as a PDF document. The CPA who conducted the engagement must also sign the FIRE-16.

An audit report for the year ending December 31, 2016, is required for relief associations that exceed the \$500,000 statutory threshold or have exceeded the threshold in a previous year. The audit report should be submitted through SAFES as a PDF document.

## 2016 Schedule Form (SC-16)

Provides to the OSA accrued liability information for 2016 and 2017 and calculates the required municipal or independent nonprofit firefighting corporation contribution amount for 2017. The SC-16 form was required to be certified to the municipality or independent corporation by August 1, 2016. Many relief associations submitted the SC-16 to the OSA at the same time. If a relief association has already submitted its SC-16 form to the OSA there is no need to submit another copy.

# Required Forms and Due Dates

(continued)

## 2016 Schedule Form (SC-16) - continued

The SC-16 form must be certified to the entity that is responsible for satisfying the 2017 contribution amount. If the affiliated city is the entity responsible for satisfying any required contribution amount, the form should be certified to the city and be signed by the city clerk or other city official. If the responsible entity is an independent nonprofit firefighting corporation, the form should be certified to the independent corporation and be signed by the secretary of the independent board. If the responsible entity is a joint-powers entity, the certification must be made in the manner specified in the joint-powers agreement or, if the joint-powers agreement is silent on this point, the certification must be made to the chair of the joint-powers board. Signatures are required on the last page.

The **2017 Schedule Form (SC-17)** is required to be completed during July 2017 and certified to the municipality or independent nonprofit firefighting corporation by August 1, 2017. The SC-17 includes the 2017 maximum benefit calculation, so a separate MBW form is not required for 2017. The SC-17 can be submitted to the OSA when it is certified, or it can be submitted during March or June 2018 with a relief association's other 2017 reporting information.

## Actuarial Valuation

Provides to the OSA an actuarial valuation every other year, or sooner if benefits change, if a relief association pays or offers monthly benefits.

## Bylaws and Investment Policies

Copies of bylaw amendments and amendments to the investment policy should be submitted to the OSA. A copy of the relief association meeting minutes or a copy of the resolution reflecting approval of bylaw changes, and a copy of the municipal or independent nonprofit firefighting corporation ratification should be submitted.

## Broker Certification Form (BC-1)

Meets the requirement that, a BC-1 form be completed if a relief association uses the services of a "broker," as defined by State law. The form must be completed before a relief association may begin investing with a broker and annually thereafter. If a relief association works with multiple brokers, a BC-1 form must be completed for each broker. A copy of the form should be retained for the relief association records and a copy should be submitted to the OSA. The form for volunteer fire relief associations is available at:

[http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf\\_brokercert\\_volunteer.pdf](http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_brokercert_volunteer.pdf).

# Required Forms and Due Dates

(continued)

## Corporate Registration/Annual Business Renewal

Meets the requirement that a relief association register annually as a nonprofit corporation with the Minnesota Secretary of State. If a relief association fails to register or notify the Secretary of State of corporate name or address changes, the Secretary of State may reject the registration and dissolve the relief association's nonprofit corporation status. The registration can be completed online at:

<https://mblsportal.sos.state.mn.us/Business/Search>.

## *Miscellaneous Reporting Forms*

Several other reporting forms must be completed annually and are kept on file with the relief association or must be submitted to other governmental entities. Contact your attorney or financial advisor for additional information. Relief associations may have additional reporting requirements to entities such as the Internal Revenue Service, Minnesota Attorney General's Office, and the Minnesota Gambling Control Board. Relief associations may wish to consult an attorney, tax accountant, or auditor regarding additional reporting requirements.

A document entitled "Key Reporting Requirements" is available on the "Pension Forms" page of the OSA's website at the link provided below. The document lists each reporting form that a relief association must submit to the OSA and the applicable due dates.

[http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf\\_requirements.pdf](http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_requirements.pdf).

# Accessing the Forms

**Step 1:**

Go to the “Pension Forms” page of the OSA website.

**Step 2:**

Follow the link to our SAFES webpage.

**Step 3:**

Log into SAFES.

**Step 4:**

Click [here](#) if you forgot your password.

**Step 5:**

Verify contact information on the “Contact Information” tab.

**Step 6:**

Go to the “Forms” tab and click on the links to download your forms.

## Getting Started

To get started using the online reporting forms, go to the “Pension Forms” page of the OSA’s website at: <http://www.auditor.state.mn.us/default.aspx?page=20070105.001>.

This webpage contains links to all of the reporting forms that are required to be submitted to the OSA, together with other helpful resources. Click on the link to “Current Online Reporting Forms” to access the new forms. You will be directed to the SAFES webpage, the secure web application for downloading and submitting online reporting forms.

On the SAFES page, you will be asked to log in with a username and password. If you are unable to locate your password, click on the blue text that says: “Click here if you forgot your password.” You will be asked to enter your username or your e-mail address, and a new temporary password will be generated and e-mailed to you. After logging in with this temporary password, you can change the password by clicking on the “User Maintenance” tab within SAFES. Usernames are generally in the form of an e-mail address or “FirstName.LastName.” If the username doesn’t work or if you are a new relief association trustee, please contact the Pension Division at (651) 282-6110 or at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us) to receive a username and access to the reporting forms.

Enter the login username and password exactly as provided because the letters in the password are case sensitive. Copying and pasting the login information is the preferred method for entering the information.

The OSA provides SAFES login information only to trustees of the relief association board and, with proper authorization, to the relief association’s accountant or auditor. Relief associations may authorize an accountant or auditor to have SAFES access by completing the SAFES User Authorization Form that is attached to this document. The SAFES User Authorization Form is also available online at: <https://www.auditor.state.mn.us/default.aspx?page=20130131.000>. SAFES access must be renewed each calendar year for each accountant and auditor.

# Accessing the Forms

## (continued)

### Verifying Contact Information

After logging into SAFES, you will be asked to confirm your name, e-mail address, telephone number, fax number (if applicable), and mailing address. After making corrections and updates, click on the “Verify” button to confirm that your contact information is correct.

Next, verify the contact information displayed for others who will be signing the reporting forms. If any information needs to be updated, click the “Update” button and enter the new contact information. After all corrections and updates are made, click the “Verify” button to confirm that the information is correct. An e-mail address is not required for each form signer, but a form signer cannot sign the form electronically unless a unique e-mail address is on file with our office for that individual. If a required form signer does not have an e-mail account or internet access, the individual may be provided with a papery copy of the completed form to sign and submit to the OSA. If an e-mail address has been entered, an e-mail will be sent to that individual with a SAFES login username and password.

Contact information for the individuals who will be signing the reporting forms must be verified annually to notify us of any contact information changes. E-mail confirmations are sent when contact information changes are made. *Relief associations will not be able to access reporting forms until contact information has been verified.*

### Accessing and Downloading Forms

Click on the “Forms” tab on the menu bar at the top of the SAFES webpage. To view form information for your relief association, click on the “Pension Plan” tab below the series of year tabs. The forms are grouped by reporting year. For example, to access your relief association’s 2016 FIRE Form, click on the “Forms” tab, choose “Pension Plan,” and then choose the year “2016.” To access your relief association’s 2017 Schedule Form, click on the “Forms” tab, choose “Pension Plan,” and then choose the year “2017.”

A list of required reporting forms for your relief association is displayed for each reporting year, along with the status of each form. If the form has been received by the OSA, the form’s status will be “Submitted.” After the uploaded form’s data has been imported into our system, the form’s status will be “Imported.” If the form has not yet been received, its status will be “Required.” Also, for forms that have been submitted, the submission date and confirmation ID will be displayed.

If a form has not yet been submitted, click on the blue “Download Form” link to download a copy of the form. Follow the instructions provided for downloading the form to your computer for completion. It is important to select SAVE when prompted, since the forms do not save automatically. Save each form in a location on your computer where you can find it when the information is ready to be submitted.

# Completing the Forms

## Helpful Hints

### Resources for Completing Forms:

[Key Reporting  
Requirements  
Calendar](#)

[Helpful Contact  
Information  
for Relief  
Association  
Trustees](#)

[Information for  
New Relief  
Association  
Trustees](#)

Helpful hints are provided below to assist you in completing the online forms.

### Home Tab

A “Home” tab is included in each form. The purpose of the tab is to share important information about the form from one convenient location. The tab includes a link to view the form instructions, which are provided as a separate PDF document. Providing the instructions as a separate document allows you to have the instructions and form open side-by-side so you can review the instructions as you complete the form. The Home tab also displays the form due-date and version number. A total count of any red error messages contained within the form is also displayed. Red error messages indicate that data must be entered or corrected before the form can be submitted.

### Excel and LibreOffice

Reporting Forms that are available for download in SAFES are in the Excel 2007 through 2013 default file format of “.xlsx.” Reporting forms saved in this file format can be successfully uploaded through SAFES.

If you do not have Excel or have an older version of the program, you may choose to complete its reporting forms using LibreOffice as an alternative to purchasing the Excel program. LibreOffice is an open-source software suite that can be downloaded and used free of charge. If you would like to complete the reporting forms using LibreOffice please contact us to make arrangements. Reporting forms completed using LibreOffice should be saved with the “.xlsx” file format to be uploaded through SAFES.

### “Return to Service Member” Boxes

Some tabs within the reporting forms have a drop-down box that can be used to indicate a member has returned to service under the “return-to-service” law. Members who resume active service and membership after a 60-day break in service or leave of absence are subject to certain requirements under the new law. These members may have a minimum period of resumption service requirement or may receive benefits calculated differently than other members of your relief association, depending on your relief association bylaws.



# Completing the Forms

## (continued)

### Deferred Interest

If your relief association pays interest to deferred members at a rate up to five percent as established by your board of trustees, State law requires that the municipality or independent nonprofit firefighting corporation ratify the interest rate. Please be sure to provide a copy of the approval of the interest rate by the municipality or independent nonprofit firefighting corporation each time the rate is changed.

### Monthly Proration of Service Credit

Relief associations may define a “month” of service in their bylaws, but the definition must require a calendar month to have at least 16 days of active service. If your relief association bylaws allow for monthly proration of service credit but do not define a “month,” a “month” is a completed calendar month of active service measured from the member’s date of entry to the same date in the subsequent month.

If your relief association has adopted a bylaw provision defining the term “month,” the estimated liabilities for deferred members on the Schedule form may be inaccurate. Months for deferred members on the Schedule form are based on the statutory default. If your relief association defines a month as something less than a completed calendar month, but with at least 16 days of active service, the calculated “Estimated Liability” amount for each affected deferred member will need to be adjusted. Enter the adjusted estimated liability into the “Estimated Liability” cell of the form for the current reporting year. Next year’s estimated liability amount will automatically be updated.

### Messages

Messages are provided on the right side of each form. Blue, green, and yellow messages are informational, and are meant to remind you of data that needs to be entered or to check data that may not match our records. Red messages are error messages, indicating that required information is missing or numbers do not balance. All red error messages must be corrected before the form can be submitted.

# Submitting and Signing Forms

**Step 1:**

Log into the SAFES website and choose the “Submit Forms/Documents” tab.

**Step 2:**

Follow the onscreen instructions to upload each form and the audit report.

**Step 3:**

Submitted forms will be available for viewing and signing shortly after they have been uploaded.

**Step 4:**

Choose the “Forms” tab and then click the “View Form” link to view the form.

**Step 5:**

Click the “Sign Form” button to electronically sign the submitted form.

When the reporting forms are complete and ready to be submitted, log into SAFES and choose the “Submit Forms/Documents” tab. Follow the onscreen directions to upload each form and the audit report or agreed-upon procedures report, as applicable (instructions are also found below). You will receive a confirmation number for each form or audit report successfully uploaded. If you receive an error message during the process, close the web browser, re-open, and try to upload the file again. The forms may take a few minutes to upload, depending upon your internet connection.

*All reporting forms, audit reports, and agreed-upon procedures reports should be submitted to the OSA electronically through SAFES. Reporting forms should be submitted as Excel files, while audit reports and agreed-upon procedures reports should be submitted as PDF documents.*

## Submitting Forms Using SAFES

To submit a completed reporting form, audit report, or agreed-upon procedures report electronically, click on the “Submit Forms/Documents” tab on the menu bar at the top of the SAFES webpage. In the “Submit a Form or Document” section, click on the “Browse” button to locate the completed reporting form on your computer. Once the form has been located, click on the “Next” button to specify the document type and to submit the form or audit. If you receive an error message during the upload process, close your web browser, re-open, and try to upload the file again. The forms may take a few minutes to upload, depending upon the internet connection. You will receive a confirmation ID for each form that uploads successfully.

## Signing Forms Electronically

Forms submitted through SAFES will be available for viewing and signing shortly after they have been successfully uploaded. Each required form signer must log into SAFES to view a PDF version of the form and then to sign the form. If a required form signer does not have an e-mail account or internet access, the individual may be provided with a paper copy of the PDF version of the form. The paper copy must be reviewed and signed, and the form signature page must be submitted to the OSA by fax, e-mail, or U.S. mail.

# Submitting and Signing Forms

## (continued)

To sign forms electronically that have been uploaded successfully, click on the “Forms” tab on the menu bar at the top of the SAFES webpage and choose the “Pension Plan” tab. If you work with more than one relief association, form information for each relief association will be displayed. The forms are grouped by reporting year. Click on the blue “View Form” link to view a copy of each reporting form that has been submitted.

If the information on the form is accurate, sign the form by clicking the “Sign Form” button. After you click the button, a 32-character unique identifier is displayed on the form, which represents your electronic signature. If you have questions regarding any of the information on the form, contact the individual who submitted it for clarification.

After a form has been submitted, it cannot be submitted again through the SAFES website. Revised forms must be submitted to the OSA via fax, encrypted e-mail, or U.S. mail. You will receive a confirmation ID for each form that you sign electronically.

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### Frequently Asked Questions

- Q:** How do we submit reporting forms if some of the required form signers do not have internet access or an e-mail account?
- A:** A relief association may submit its reporting forms electronically through the SAFES website even if some of the required form signers do not have the ability to sign the forms electronically. An individual with an e-mail account and internet access should sign the forms electronically through SAFES. Paper copies can be signed by those individuals who do not have internet access or an e-mail account. A paper copy of the form signature page must then be submitted to the OSA via fax, encrypted e-mail, or U.S. mail.
- Q:** What is a “unique” e-mail address?
- A:** A “unique” e-mail address is an e-mail address that is exclusive to a particular form signer and is not shared with any other form signers. As a security measure, unique e-mail addresses are required to log into SAFES and to electronically sign reporting forms. You will receive an error notification if you attempt to log into SAFES and the e-mail address on file for you is also being used by another individual. If you are a new relief association trustee, or if you are having difficulty logging into SAFES, please contact the Pension Division at (651) 282-6110 or at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us) to obtain a login username and temporary password.

# Submitting and Signing Forms

(continued)

- Q:** Our accountant will be assisting us in submitting the reporting forms. How can our accountant obtain SAFES access to upload the forms?
- A:** The OSA provides SAFES access for downloading and uploading forms to trustees of your relief association board and, with proper authorization, to your relief association's accountant or auditor. Relief associations can authorize their accountant or auditor for SAFES access by completing the SAFES User Authorization Form available online at: <http://www.auditor.state.mn.us/default.aspx?page=20130131.000>. SAFES access for accountants and auditors must be renewed each calendar year.
- Q:** I can't remember my SAFES username and password. How can I obtain them?
- A:** If you are unable to locate your password, click on the blue text that says: "Click here if you forgot your password" on the SAFES webpage. You will be asked to enter your e-mail address, and a new temporary password will be generated and e-mailed to you. After logging in with this temporary password, you can change the password by clicking on the "User Maintenance" tab within SAFES. Usernames are generally your e-mail address or "FirstName.LastName." If your username doesn't work or if you are a new relief association trustee, please contact the Pension Division at (651) 282-6110 or at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us) to receive a username and temporary password. Please remember to enter the login username and password exactly as provided, as the letters in the password are case sensitive. Copying and pasting the login information is the preferred method for entering the information.
- Q:** How does our relief association submit amended bylaws, investment policies, and other required reporting information?
- A:** Only online reporting forms and audit reports can be submitted electronically through SAFES. Other documents, including amended bylaws, investment policies, actuarial valuations, and meeting minutes, can be submitted on paper to the OSA at:

Office of the State Auditor

Attn: Pension Division

525 Park Street, Suite 500

Saint Paul, MN 55103

E-mail: [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us)

Fax: (651) 282-5298

# Additional Resources

## Online Training Sessions

Click [here](#) to view recorded online training sessions that assist with the completion of the Pension reporting forms.

## Sample Bylaw Guides

Click [here](#) to access Sample Bylaw Guides for use in developing, updating, and revising your relief association bylaws.

## Selected Relevant Statutes Booklet and Summary

Click [here](#) for a booklet and easy-to-use summary of the state statutes that pertain to volunteer fire relief associations.

## Articles

Click [here](#) to view articles published by the OSA about issues that pertain to relief associations.

## E-Updates

Click [here](#) to view the OSA's weekly E-Update that usually contain a relief association reminder or update.

## State Aid and Supplemental Benefit Reimbursement Amounts

Click [here](#) to view lists of the 2016 fire state aid and supplemental state aid amounts, and the 2016 supplemental benefit reimbursement amounts.

## Pension Division Newsletters

Click [here](#) to access the monthly newsletters that contain reporting reminders, answers to frequently asked questions, and updates regarding various relief association topics.

## Newsletter Index

Click [here](#) to view an index of Pension Division Newsletter topics with links to the applicable Newsletter items.

## Statements of Position

Click [here](#) to view Statements of Position that are an educational resource addressing topics that have arisen or may arise as a result of the OSA's oversight.

# Office of the State Auditor - 2017 User Authorization Form

**\*\*FORM MUST CONTAIN BOTH SIGNATURES\*\***

Completing this form authorizes the Office of the State Auditor ("OSA") to provide a specific individual ("Authorized User") access to reporting forms, including access to online reporting forms with a unique user login. A user-login acts as a signature and may only be used by the individual to whom it is issued. Do not share it with anyone. With a unique user-login, the Authorized User may submit forms on behalf of an entity. The Authorized User's access to reporting forms is valid through December 31, 2017, unless an earlier end date is entered here: \_\_\_\_\_. The unique user login can be canceled at any time upon written request to the OSA. Access to paper forms may also be withdrawn at any time.

**Complete the top section of the form. The bottom section must be completed by the authorized user.**

## ENTITY INFORMATION

<b>Entity Name:</b>			
<b>Contact Name:</b>		<b>Title:</b>	

**For which OSA division(s) will the authorized user be submitting forms on behalf of the entity?**

\_\_\_\_\_ Pension      \_\_\_\_\_ Tax Increment Financing      \_\_\_\_\_ Government Information Division

***By signing this form, I acknowledge and agree to the following:***

1. I remain responsible for the accuracy of the data submitted and for ensuring that forms are submitted on time.
2. I will review for accuracy the information contained on the forms before the forms are submitted to the OSA.
3. My user-login acts as my signature and I will keep it confidential.
4. I understand that the information I provide on this form will be treated as "public" in the event of a data request.
5. I understand that information made available to the Authorized User is subject to the Minnesota Government Data Practices Act, Minn. Stat. ch. 13. See Minn. Stat. § 13.05, subds. 6 and 11.
6. I will withdraw this Authorization when the Authorized User's access to reporting forms is no longer required for my Entity.

<b>Signature of Entity Employee or Trustee</b>	<b>Date</b>
--	-------------

## AUTHORIZED USER INFORMATION

<b>Name:</b>		<b>Title:</b>	
<b>Company:</b>			
<b>Business Phone:</b>		<b>Fax:</b>	
<b>Business Email:</b>			
<b>Business Mailing Address:</b>			

***By signing this form, I acknowledge and agree to the following:***

1. My user-login acts as my signature and I will keep it confidential.
2. I understand that the information I provide on this form will be treated as "public" in the event of a data request.
3. I understand that information made available pursuant to this Authorization is subject to the Minnesota Government Data Practices Act, Minn. Stat. ch. 13. See Minn. Stat. § 13.05, subds. 6 and 11.

<b>Signature of Authorized User</b>	<b>Date</b>
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**Please submit the completed form by email, fax, or postal mail.**

**Email:** TIF@osa.state.mn.us

Pension@osa.state.mn.us

GID@osa.state.mn.us

**Fax:** (651) 297-3689 (TIF)

(651) 282-5298 (Pension)

(651) 296-4755 (GID)

**Mailing Address:**

525 Park Street, Suite 500, St. Paul, MN 55103

12/7/2016