



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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September 25, 2009

1. Reminder: 2008 TIF Reporting Forms
2. Updates: Working Group & Fire/Police State Aid
3. Released: TIF Newsletter
4. Avoiding Pitfalls: Meal Reimbursements May Be Taxable

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### **1. Reminder: 2008 TIF Reporting Forms**

The deadline for submitting 2008 TIF Reporting Forms was August 1, 2009. If TIF authorities do not file by October 1, counties are required by statute to withhold tax increment. TIF reporting forms can be found at:

<https://www.auditor.state.mn.us/safes/login.aspx>.

If you have questions regarding your reporting requirements or need to obtain the username and password to access your online forms, please contact Lisa McGuire at (651) 296-9255 or e-mail [tifdivision@auditor.state.mn.us](mailto:tifdivision@auditor.state.mn.us).

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### **2. Updates: Working Group & Fire/Police State Aid**

#### **Fire Relief Association Working Group**

The 2009-2010 Fire Relief Association Working Group held its second meeting on Tuesday, September 22. The Group began discussions on three proposals to change municipal contribution calculations and payments: to extend the deficit amortization period for defined benefit plans; to extend the time period by which required contributions must be paid to the relief association; and to use an averaging of investment returns to smooth the required contribution amount. The Working Group tabled the discussion and will revisit the proposals at the next meeting on Tuesday, October 6. The Working Group also began discussions on several clean-up and clarification items related

to the recently enacted return-to-service law. These topics will also be revisited at the October 6 meeting.

Working Group agendas and meeting materials, including information about the municipal contribution topics, can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=reliefworkinggroup>.

If you have questions about the Working Group please contact Rose Hennessy Allen at (651) 296-5985 or at [Rose.Hennessy-Allen@state.mn.us](mailto:Rose.Hennessy-Allen@state.mn.us).

### **2009 Fire/Police State Aid**

We have received the 2009 fire and police state aid lists from the Minnesota Department of Revenue. Copies of both lists can be viewed at:

<http://www.auditor.state.mn.us/list.aspx?type=frm&div=pen>.

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### **3. Released: TIF Newsletter**

The September **TIF Newsletter** released this week contains information on upcoming changes to annual TIF reporting requirements and information regarding an online survey for TIF authorities. To view the complete newsletter, go to:

<http://www.auditor.state.mn.us/default.aspx?page=tifDocs>.

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### **4. Avoiding Pitfalls: Meal Reimbursements May Be Taxable**

Local governments must carefully consider whether reimbursements for employee meals are taxable. For example, the Internal Revenue Service (IRS) code and regulations generally require withholding of taxes when an employee is reimbursed for meals but does not stay overnight.

The IRS has posted information regarding these expenses online. The IRS document entitled “FAQs for government entities regarding meal and vehicle expenses” is available at:

<http://www.irs.gov/govt/fslg/article/0,,id=112717,00.html#5>.

For additional information, see IRS Publication 15, Circular E, “Employer’s Tax Guide,” and IRS Publication 463, “Travel, Entertainment, Gift and Car Expenses,” both of which can be found at <http://www.irs.gov/>.

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