Form **6069**

(Rev. August 1988)
Department of the Treasury
Internal Revenue Service

Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction

OMB No. 1545-0049
Expires: 6-30-91

NOT Open for Public Inspection

For calendar year 19 , or fiscal year beginning , 19 , and ending , 19 .

Operator's name	**Employer identification number**
Address (number and street)	If address changed, check here . . . . . ▶ ☐
City or town, state and Zip code	
Name of related section 501(c)(21) trust	**Employer identification number of related trust**

Schedule A Worksheet for Computing the Section 192 Deduction by Coal Mine Operators

1 Enter the amount necessary to fund (with level funding) the remaining unfunded liability for claims filed or expected to be filed by, or on behalf of, past or present employees of the operator based on:

a The average remaining working life of miners currently employed . **1a**

General Instructions

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The estimated average time needed to complete this form, depending on individual circumstances, is 25 hours. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can send your comments to the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer TR:FP; or the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503, Attention: Desk Officer for Internal Revenue Service.

Purpose.—Form 6069 is primarily a worksheet (Schedule A) used to determine the maximum allowable income tax deduction (under section 192) for contributions made by coal mine operators to tax-exempt black lung benefit trusts. The form is also used to determine the amount of excise tax imposed under section 4953 for contributions that are more than the maximum allowable deduction.

Who Must File.—Any person who has incurred liability for the excise tax on excess contributions under section 4953 must file a return on Form 6069. File Form 6069 only to report the excise tax liability figured on Schedule B. Do not file it when only Schedule A is completed.

When and Where To File.—If you are required to file Form 6069, you must file it by the 15th day of the 5th month after the end of your tax year. File it with the Internal Revenue Service Center, Cincinnati, OH 45999.

If you need more time, you may file **Form 2758**, Application for Extension of Time to File, to request an extension of time to file Form 6069.

Accounting Methods.—Use the accounting method regularly used in keeping your books and records.

Accounting Period.—Complete the return on the basis of your established accounting period. If you do not have an established accounting period, use the calendar year.

Penalties and Interest.—There are penalties for late filing, willful failure to file, and for filing fraudulent returns and statements. See sections 6651, 7203, 7206, and 7207.

Interest at the annual rate provided by law is charged on any tax shown on line 8, Schedule B, that is not paid by the due date of the return.

Definitions

The term "Black Lung Acts" refers to Part C of Title IV of the Federal Mine Safety and Health Act of 1977, and any state law that provides compensation for disability or death due to pneumoconiosis (black lung disease). A black lung benefit claim is a claim for compensation for disability or death due to pneumoconiosis under the Black Lung Acts.

Unless otherwise indicated, the term "trust" as used in the instructions means the tax exempt section 501(c)(21) trust or trusts to which you made contributions for which you claimed a deduction under section 192.

Specific Instructions

No deduction will be allowed under section 192(a) for any contribution to a trust other than a contribution in cash or in items in which the trust may invest under section 501(c)(21)(B)(ii).

Payments made on account of a particular tax year that are made no later than the due date (including extensions) of your income tax return for that tax year will be considered to have been made on the last day of that tax year.

Period To Be Covered by Return.—Fill in the spaces at the top of the form to show the calendar year or fiscal year of the accounting period you are reporting.

Name and Address.—Enter your name, address, and employer identification number in the appropriate spaces. In the spaces for the name and employer identification number of the related trust, enter the identifying information for the black lung benefit trust to which you made excess contributions.

Rounding Off to Whole-dollar Amounts.—You may show the money items on the return and accompanying schedules as whole-dollar amounts. To do so, drop any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Schedule A

Line 1.—The determination of amounts necessary to cover payments for claims made under the Black Lung Benefits Acts of 1977 must be based on reasonable actuarial assumptions consistent with regulations to be issued by the Secretary of the Treasury. On lines 1a, 1b, and 1c enter the annual amounts you need to fund (with level funding) all claims against you that were filed or expected to be filed by, or on behalf of, past or present employees for compensation because of disability or death, due to pneumoconiosis, under the Black Lung Acts.

Line 1e.—Enter the largest amount you expect to need to pay claims against you using one of the projections on line 1c or 1d.

Line 2a.—Enter the total amount paid during the year for any combination of the following:

- All administrative and other incidental expenses of operating the trust and processing claims against you (including legal, actuarial, and trustee expenses).
- All direct payments by the trust for claims against you.
- All payments of premiums exclusively for insurance to cover your liability for claims filed under the Black Lung Acts.

Line 2b.—Enter the fair market value of the trust's assets at the beginning of your tax year.

Line 3.—Enter the amount from line 1e or 2c, whichever is larger.

If you are completing Schedule A only to figure the maximum allowable deduction and do not owe tax on excess contributions, keep this form instead of filing it with IRS.

Schedule B

Complete Schedule B only for tax years in which your contributions to black lung benefit trusts are more than the maximum allowable deduction under section 192.

Line 1a.—Enter the amount contributed to section 501(c)(21) trusts for the year.

Line 1b.—Enter the amount from line 3, Schedule A of Form 6069.

Line 1c.—Subtract line 1b from 1a.

Line 2.—If you made contributions for a tax year under section 192(a) that totaled more than the maximum allowable deduction under section 192(b) for that tax year, the excess is carried over to the next tax year and treated as a contribution to the trust in that tax year. Enter any excess contributions from the previous year's Schedule B, Form 6069.

Line 4.—Enter the amount by which line 1b is more than 1a or zero.

Line 5.—If you made excess contributions to a black lung benefit trust for a tax year, the trust will, at your request, repay the amount of the excess contributions, but not more than the excess. The payment will not be an act of self-dealing or a taxable expenditure, but the repayment does not remove your liability for the tax on excess contributions. Enter any excess contributions from the previous year's Form 6069 that the trust returned to you.

Line 8.—Enter 5% of the amount on line 7.

Signature

If you are filing for a corporation, the return must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer or any other officer (such as tax officer) authorized to sign. If you are filing for a partnership, one general partner must sign. If you are filing for a sole proprietorship, the owner must sign.

If a receiver, trustee in bankruptcy, or assignee is in control of the operator's property or business, that person must sign the return.

The return must also be signed by any person, firm, or corporation that prepared the return. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The signature of the preparer is not required if the return is prepared by your regular, full-time employee.