Form **6069**

(Rev. April 1991)
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: 2-28-94

**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, street, room, or P. O . box number) | 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 the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

| | |
|---|---|
| **Recordkeeping** | 6 hrs., 42 min. |
| **Learning about the law or the form** | 2 hrs., 33 min. |
| **Preparing the form** | 3 hrs., 42 min. |
| **Copying, assembling, and sending the form to IRS** | 16 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget,** Paperwork Reduction Project (1545-0049), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, see the instructions below on where to file.

**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.

You may file **Form 2758**, Application for Extension of Time to File Certain Excise Income, Information and Other Returns, 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 is 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 for a particular tax year that are made no later than the due date (including extensions) of your income tax return for that tax year are 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

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.

**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. 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 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.

## Schedule B

Complete Schedule B only if your contributions to black lung benefit trusts for the current tax year are more than the maximum allowable deduction under section 192 or if you made excess contributions in the preceding tax year that are carried over to the current tax year. The contributor must pay a tax in the current tax year on excess contributions carried over from the preceding tax year unless the trust returns the excess contributions to the contributor or the contributor offsets excess contributions by reduced contributions in the current tax year.

**Line 1a.**—When an excess contribution is made to a section 501(c)(21) trust in the current tax year and the trust returns part or all of the current year's excess contribution in the same year, show only the net contribution for the year on this line (e.g., current year's contribution less current year's excess contribution returned). At your request, a black lung benefit trust will repay excess contributions (but not more than the excess) made to the trust for a tax year. The repayment is not an act of self-dealing or a taxable expenditure reportable on Schedule A (Form 990-BL).

**Line 2.**—Enter excess contributions carried over from Schedule B, Form 6069 for the previous year.

**Line 5.**—Enter excess contributions carried over from the prior tax year that were returned to the contributor in the current tax year.

**Line 7.**—Excess contributions entered on this line are carried over to the following tax year and treated as a contribution for that tax year.

## 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.