

Note: *The draft you are looking for begins on the next page.*



Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Mine Rescue Team Training Credit

OMB No. 1545-0123

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8923 for the latest information.**

Name(s) shown on return

Identifying number

1	Total training program costs of qualified mine rescue team employees paid or incurred during the tax year (up to \$50,000 per qualified employee)	1
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make	2
3	Mine rescue team training credit from partnerships and S corporations (see instructions)	3
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1u	4

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37735E

Form **8923** (Rev. 11-2020)

DRAFT AS OF
 July 27, 2020
 DO NOT FILE

General Instructions

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

Future Developments

For the latest information about developments related to Form 8923 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8923.

What's New

The mine rescue team training credit is extended for qualified mine rescue team training costs paid or incurred for tax years beginning after 2017 and before 2021.

Purpose of Form

Taxpayers who employ individuals as miners in U.S. underground mines use Form 8923 to claim the mine rescue team training credit. This credit applies to training program costs paid or incurred for qualified mine rescue team employees. This credit expired for tax years beginning after 2020. To find out if the mine rescue team training credit is extended beyond 2020, go to www.irs.gov/Form8923.

Definitions

Training program costs. Taxpayers who employ individuals as miners in U.S. underground mines can claim a credit of 20% of the training program costs paid or incurred during the tax year for training of qualified mine rescue team employees. The maximum amount of training program costs that may be taken into account annually for each qualified employee is \$50,000. The training costs include wages paid or incurred while the qualified employee is attending a training program.

Qualified employee. A qualified mine rescue team employee is any full-time employee of the taxpayer who is a miner eligible to serve for more than 6 months of the year as a mine rescue team member. The employee must have completed, at a minimum, an initial 20-hour course of instruction, as prescribed by the Mine Safety and Health Administration's Office of Educational Policy and Development, or received at least 40 hours of refresher training in such instruction. See 30 CFR section 49.8 for refresher training requirements.

Wages. Wages qualifying for the credit generally have the same meaning as wages subject to the Federal Unemployment Tax Act (FUTA), but without regard to any dollar limit.

Specific Instructions

Line 2

In general, you must reduce your allowable training program costs by the amount on line 2. This is required even if you cannot take the full credit this year and must carry part of it back or forward. If you capitalized any costs included on line 1, reduce the amount capitalized by the credit on line 2 attributable to these costs.

Line 3

Enter the total mine rescue team training credit from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code P); or
- Schedule K-1 (1120-S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code P).

Partnerships and S corporations must always report the above credit on line 3. All other filers can report the above credits directly on Form 3800, Part III, line 1u, and don't need to file this form.

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 the 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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.