



Caution: The form, instruction, or publication you are looking for begins on the next page. But first see the important information below.

This form, instruction, or publication is being revised to reflect legislation enacted December 20, 2019. The updated revision will be posted here as soon as possible. We apologize for the delay and inconvenience. The most recently issued final revision begins on the next page, but, again, is being updated to reflect recent legislation.

Early release drafts of forms and instructions (and some pubs) are posted before the final release at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) (note that they remain there after the final release is). The most recently issued final revision of forms, instructions, and publications is posted at www.irs.gov/LatestForms and at www.irs.gov/AllForms, which has revisions for all years each form, instruction, or pub has been issued.

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 or 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.) Note that instructions and publications are available from these pages in PDF for printing, HTML for viewing online, and in many cases, in eBook format for mobile viewing (see www.irs.gov/eBook for more details).

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormComments](https://www.irs.gov/FormComments). 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.

All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

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. 2-2018)

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.

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 2017. To find out if the mine rescue team training credit is extended beyond 2017, 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 (1120S), 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 do not 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.