

Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons

(Under section 501(c)(21) of the Internal Revenue Code)

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

Name of trust	Employer identification number (see instructions)
Name of other person filing return (see instructions)	Social security number (see instructions)
Address of filer (number and street)	If application pending, check here . ▶
City or town, State and ZIP code	If address changed, check here . . ▶
	FMV of assets at beginning of operator's taxable year ▶

Return filed by (see General Instruction A and Specific Instruction B, check box that applies):

Trust (Open for public inspection—other than Part IV) Trustee (Not open for public inspection) Disqualified person (Not open for public inspection)

Part I Analysis of Revenue and Expenses (see instructions)

Revenue	1 Contributions received	1	
	2 Investment income:	2	
	(a) Interest on certain securities of the U.S., and State and local governments	2(a)	
	(b) Interest on time or demand deposits in a bank, or insured credit union (described in section 501(c)(21)(B)(ii)(III))	2(b)	
	(c) Gross amount received from sale of assets Minus cost or other basis and sales expenses Net gain or (loss)	2(c)	
	(d) Other income (attach schedule)	2(d)	
	3 Total revenue (add lines 1 through 2(d)) ▶	3	
Expenses	4 Contributions to the Federal Black Lung Disability Trust Fund	4	
	5 Premiums for insurance to cover liabilities described in section 501(c)(21)(A)(i)	5	
	6 Other payments to or for benefit of eligible coal miners or beneficiaries	6	
	7 Compensation of trustees	7	
	8 Other salaries and wages	8	
	9 Administrative expenses not included on lines 7 and 8 (attach schedule)	9	
	10 Other (attach schedule)	10	
	11 Total expenses (add lines 4 through 10)	11	
	12 Excess of revenue over expenses (subtract line 11 from line 3) ▶	12	

Part II Balance Sheets

			Beginning of year	End of year
Assets	13 Cash	13		
	14 Savings and interest bearing accounts	14		
	15 Investments in approved securities	15		
	16 Office supplies and equipment	16		
	17 Other (attach schedule)	17		
	18 Total assets (add lines 13 through 17) ▶	18		
Liabilities and Net Worth	19 Liabilities (see instructions)	19		
	20 Net worth or capital account	20		
	21 Total liabilities and net worth (add lines 19 and 20) ▶	21		

The books are in care of ▶ _____ Telephone number ▶ (____) _____
 Located at ▶ _____

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ _____ Date ▶ _____ Title

Signature of person filing return

Paid Preparer's Use Only

Preparer's signature ▶ _____ Date

Firm's name (or yours, if self-employed) and address ▶ _____ ZIP code ▶ _____

**Computation of Initial Excise Taxes on
Black Lung Benefit Trusts and Certain Related Persons**
(Under sections 4951 and 4952 of the Internal Revenue Code)

**NOT Open for
Public Inspection**

For calendar year 19____, or fiscal year beginning____, 19____, and ending____, 19____.

Name of trust/person filing return (see instructions)	Employer identification number or social security number of filer (see instructions)
Name of related section 501(c)(21) trust (if applicable)	

Return filed by (see instructions, check box that applies):
 Trust Trustee Disqualified person

Part I Initial Taxes on Self-dealing (Section 4951) and Taxable Expenditures (Section 4952)

SECTION A.—Acts of Self-dealing and Tax Computation (Section 4951)

a. Act number	b. Date of act	c. Description of act
1
2
3
4
d. Names of disqualified persons liable for tax		e. Names of trustees liable for tax
.....	
.....	
.....	
f. Amount involved in act	g. Initial tax on self-dealing disqualified person (10% of column f)	h. Tax on trustee (if applicable) (2½% of column f)
.....
.....
.....
Total ▶		

SECTION B.—Taxable Expenditures and Computation of Tax (Section 4952)

a. Item number	b. Amount	c. Date paid or incurred	d. Name and address of recipient	e. Description of expenditure and purposes for which made
1
2
3
4
f. Names of trustees liable for tax			g. Tax imposed on trust (10% of column b)	h. Tax imposed on trustee (if applicable) (2½% of column b)
.....		
.....		
.....		
Total ▶				

Part II Summary of Taxes

1 Enter section 4951 tax on disqualified person (Part I, Section A, column g)	
2 Enter section 4951 tax on trustee (Part I, Section A, column h)	
3 Enter section 4952 tax on trust (Part I, Section B, column g)	
4 Enter section 4952 tax on trustee (Part I, Section B, column h)	
5 Tax due (see instructions). Pay in full with return. (Make check or money order payable to "Internal Revenue Service.") ▶	