

**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 . . . ▶                |
|   | If address changed, check here . . . ▶                    |
| City or town, State and ZIP code                      | FMV of assets at beginning of operator's tax 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)**

| <b>Revenue</b>   | 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 . . . . .<br>Minus cost or other basis and sales expenses . . . . .<br>Net gain or (loss) . . . . . | 2(c) |  |  |
|  | (d) Other income (attach schedule) . . . . .  | 2(d) |  |  |
| 3 Total revenue (add lines 1 through 2(d)) . . . . . ▶ | 3   |      |  |  |
| <b>Expenses</b>  | 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 |
|----------------------------------|--|----|-------------------|-------------|
| <b>Assets</b>                    | 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 |                   |             |
| <b>Liabilities and Net Worth</b> | 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.

Signature of person filing return \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

**Paid Preparer's Use Only**  
 Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  
 Firm's name (or yours, if self-employed) and address \_\_\_\_\_ ZIP code \_\_\_\_\_

**Part III Questionnaire**

**22** Have any changes not previously reported to the Internal Revenue Service been made in your governing instrument, or other instrument of similar import? . . . . .  
 If "Yes," attach a conformed copy of the changes.

| Yes | No |
|-----|----|
|     |    |

**23** Self-dealing (section 4951):

- (a) Have you engaged in any of the following acts during the year either directly or indirectly, with one or more disqualified persons (see instructions for definition)—
  - (1) Sale, exchange, or leasing of property? . . . . .
  - (2) Borrowing or lending of money or other extension of credit? . . . . .
  - (3) Furnishing of goods, services, or facilities? . . . . .
  - (4) Payment of compensation (or payment or reimbursement of expenses)? . . . . .
  - (5) Transfer to, or use by or for the benefit of, a disqualified person of any part of your income or assets? . . . . .
- (b) If any of questions 23(a)(1) through 23(a)(5) is answered "Yes," were all of the acts in which you engaged excepted acts described in the instructions? . . . . .
- (c) If (b) is "No," complete Schedule A (Form 990-BL), Part I, Section A.

| Yes | No |
|-----|----|
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |

**24** Taxes on taxable expenditures (section 4952):

During the year did you pay, or incur a liability to pay any amount for any purpose other than for payment of: (1) black lung benefits, (2) administrative expenses of the trust, (3) premiums for insurance covering liabilities for black lung benefits, (4) permitted investments of trust funds, (5) transfer of funds to the Federal Black Lung Disability Fund or to the general fund of the U.S. Treasury, or (6) return of excess contributions to the coal mine operator who contributed them? . . . . .  
 If "Yes," complete Schedule A (Form 990-BL), Part I, Section B.

| Yes | No |
|-----|----|
|     |    |

**25** Has corrective action been taken with respect to any transaction which resulted in Chapter 42 taxes being reported on Schedule A (Form 990-BL)? . . . . .

If "Yes," attach a detailed documentation and description of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ► \$..... (for any uncorrected acts, attach explanation (see instructions)).

| Yes | No |
|-----|----|
|     |    |

**26** Officers, directors, trustees and their compensation, if any, for the tax year:

| Name and Address | Title and time devoted to position | Contributions to employee benefit plans | Expense account, other allowances | Compensation |
|------------------|------------------------------------|---|-----------------------------------|--------------|
|                  |                                    |   |                                   |              |
|                  |                                    |   |                                   |              |
|                  |                                    |   |                                   |              |
|                  |                                    |   |                                   |              |
|                  |                                    |   |                                   |              |
|                  |                                    |   |                                   |              |
|                  |                                    |   |                                   |              |
|                  |                                    |   |                                   |              |
|                  |                                    |   |                                   |              |
| Total . . . . .  |                                    |   |                                   | ►            |

**Part IV Statement With Respect to Contributors, etc. (Not open for public inspection)**

**1** Persons who contributed \$5,000 or more in the tax year (if more space is needed, attach schedule):

| Name | Address |
|------|---------|
|      |         |
|      |         |
|      |         |
|      |         |
|      |         |
|      |         |
|      |         |
|      |         |
|      |         |
|      |         |

**2** During the period covered by this return did the trust receive any contributions in excess of the maximum allowable deduction for the contributor under section 192? . . . . .

| Yes | No |
|-----|----|
|     |    |

**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<br>(10% of column f) | h. Tax on trustee (if applicable)<br>(2½% of column f) |
|---------------------------|---|--|
|                           |   |  |
|                           |   |  |
|                           |   |  |
|                           |   |  |
| <b>Total</b> . . . . . ▶  |   |  |

**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<br>(10% of column b) | h. Tax imposed on trustee<br>(if applicable)<br>(2½% of column b) |
|                                     |  |   |
|                                     |  |   |
|                                     |  |   |
| <b>Total</b> . . . . . ▶            |  |   |

**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." . . . . . ▶ |  |

**For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 990-BL.**