

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)

Revenue	1 Contributions received	1	
	2 Investment income:		
	a Interest on certain securities of the U.S., state, and local governments	2a	
	b Interest on time or demand deposits in a bank or insured credit union (described in section 501(c)(21)(B)(ii)(III))	2b	
	c Gross amount received from sale of assets Minus cost or other basis and sales expenses Net gain or (loss)	2c	
	d Other income (attach schedule)	2d	
3 Total revenue (add lines 1 through 2d) ▶	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 _____

Part III Questionnaire

Yes No

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.

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 23a(1) through 23a(5) is answered "Yes," were all of the acts in which you engaged excepted acts described in the instructions?

c If 23b is "No," complete Schedule A (Form 990-BL), Part I, Section A.

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.

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)).

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 taxable 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

**SCHEDULE A
(Form 990-BL)**

(Rev. November 1985)

Department of the Treasury
Internal Revenue Service

**Computation of Initial Excise Taxes on
Black Lung Benefit Trusts and Certain Related Persons**

(Under sections 4951 and 4952 of the Internal Revenue Code)

OMB No. 1545-0049
Expires 09-30-88

**NOT Open for
Public Inspection**

For the calendar year 19____, or fiscal year beginning _____, 19____, and ending _____, 19____

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

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."	