

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

OMB No. 1545-0049  
 Expires 6-30-91

(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:	2a	
	a Interest on certain securities of the U.S., state, and local governments . . . . .		
	b Interest on time or demand deposits in a bank or insured credit union (described in section 501(c)(21)(B)(ii)(III)) . . . . .	2b	

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 \_\_\_\_\_

For Paperwork Reduction Act Notice, see page 1 of the instructions.



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

(Rev. August 1988)  
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 6-30-91

**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." . . . . . ▶