

# 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. See separate instructions.

For calendar year \_\_\_\_\_, or fiscal year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Name of trust \_\_\_\_\_ Employer identification number (EIN) of trust \_\_\_\_\_

Name of other person filing return \_\_\_\_\_ Social Security Number (SSN) or EIN of other filer \_\_\_\_\_

Number, street, and room or suite no. (If a P.O. box, see instructions.) \_\_\_\_\_  
 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 (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

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)(D)(ii)(III))	2b
	c	Gross amount received from sale of assets Less 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)(I) and 501(c)(21)(A)(i)(IV)	5
	6	Other payments to or for benefit of eligible coal miners, retired 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 expenses (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 assets (attach schedule)	17
	18	Total assets (add lines 13 through 17)	18
Liabilities and Net Assets	19	Liabilities (see instructions)	19
	20	Net assets	20
	21	Total liabilities and net assets (add lines 19 and 20)	21

The books are in care of \_\_\_\_\_ Telephone number \_\_\_\_\_

Located at \_\_\_\_\_

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 officer or trustee) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer or trustee \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  if self-employed PTIN \_\_\_\_\_

Firm's name \_\_\_\_\_ Firm's EIN \_\_\_\_\_

Firm's address \_\_\_\_\_ Phone no. \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Questionnaire**

	Yes	No
<b>22</b> Have you made any changes not previously reported to the Internal Revenue Service in your governing instrument, or other similar instrument? . . . . .		
<b>23</b> If "Yes," attach a conformed copy of the changes. Taxes on self-dealing (section 4951):		
<b>a</b> During the year did the trust (either directly or indirectly):		
<b>(1)</b> Engage in the sale, exchange, or leasing of property with a disqualified person? . . . . .		
<b>(2)</b> Borrow or lend money or otherwise extend credit to (or accept it from) a disqualified person? . . . . .		
<b>(3)</b> Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .		
<b>(4)</b> Pay compensation to, or pay or reimburse expenses of, a disqualified person? . . . . .		
<b>(5)</b> Transfer any income or assets to, or for use by or for the benefit of, a disqualified person? . . . . .		
<b>b</b> If the answer is "Yes" to any of questions 23a(1) through 23a(5), were all of the acts in which you engaged excepted acts as described in the instructions? . . . . .		
<b>c</b> If the answer is "No" to question 23b, complete Schedule A (Form 990-BL), Part I, Section A.		
<b>24</b> 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: <b>(1)</b> black lung benefits, <b>(2)</b> administrative expenses of the trust, <b>(3)</b> premiums for insurance covering liabilities for black lung benefits, <b>(4)</b> permitted benefits for retired miners, their spouses, and dependents, <b>(5)</b> permitted investments of trust funds, <b>(6)</b> transfer of funds to the Federal Black Lung Disability Fund or to the general fund of the U.S. Treasury, or <b>(7)</b> return of excess contributions to the coal mine operator who contributed them? . . . . .		
If the answer is "Yes," complete Schedule A, Form 990-BL, Part I, Section B.		
<b>25</b> Have you taken corrective action for any transaction that 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).		
<b>26</b> Officers, directors, trustees and their compensation, if any, for the tax year:		

(a) Name and Address	(b) Title and time devoted to position	(c) Contributions to employee benefit plans	(d) Expense account, other allowances	(e) Compensation (If not paid, enter zero.)
Total . . . . .				►

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

<b>1</b> Persons who contributed \$5,000 or more in the taxable year (if more space is needed, attach schedule):	
Name	Address

<b>2</b> 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—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 the calendar year \_\_\_\_\_, or fiscal year beginning \_\_\_\_\_, and ending \_\_\_\_\_,  
 Name of trust/person filing return (see instructions) \_\_\_\_\_ **EIN or SSN 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 (add lines 1 through 4, columns (g) and (h)) . . . . . ▶				

**SECTION B—Taxable Expenditures and Tax Computation (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 (Add lines 1 through 4, columns (g) and (h)) . . . . . ▶					

**Part II Summary of Taxes**

1	Enter amount of section 4951 tax on <b>disqualified person</b> from Part I, Section A, column (g)	1	
2	Enter amount of section 4951 tax on <b>trustee</b> from Part I, Section A, column (h) . . . . .	2	
3	Enter amount of section 4952 tax on <b>trust</b> from Part I, Section B, column (g) . . . . .	3	
4	Enter amount of section 4952 tax on <b>trustee</b> from Part I, Section B, column (h) . . . . .	4	
5	<b>Total tax due</b> (add lines 1 through 4) . . . . . ▶	5	