

# 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 of trust \_\_\_\_\_

Name of other person filing return \_\_\_\_\_ Social security or E.I. no. 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 \_\_\_\_\_

**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 \_\_\_\_\_



**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) \_\_\_\_\_

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 (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	