

Instructions for Form 6069

(Rev. December 2025)

Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953



Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 6069 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form6069](https://www.irs.gov/Form6069).

What's New

Electronic payments. If you have access to U.S. banking services or electronic payment systems, you should use direct deposit for any refunds. The IRS recommends paying electronically whenever possible.

Direct deposit. We have added direct deposit fields on lines 9b, 9c, and 9d. If there is an overpayment on Part I, line 9a, enter your direct deposit information on Part I, lines 9b, 9c, and 9d. See [Part I, Lines 9a through 9d](#) under Specific Instructions, later, for more information.

Making a payment. If there is a balance due on line 8, go to [IRS.gov/payments](https://www.irs.gov/payments) for information on how to make a payment. See the instructions [Line 8](#) for more information.

General Instructions

Purpose of Form

Black lung benefit trusts and certain other persons. The Black Lung Benefits Revenue Act of 1977 (the Act) amended the Code to impose an excise tax on the sale of coal and established a trust fund under section 501(c)(21) (funded by the coal tax and certain other revenues) to be available for expenses of providing medical benefits when not paid by the appropriate mine operator. The Act also added sections 4951 (self-dealing), 4952 (taxable expenditures), and 4953 (excess contributions by mine operators) to impose excise taxes on certain acts. For tax years beginning on or after January 1, 2021, black lung benefit trusts will use Form 990 to meet reporting requirements under section 6033. If initial taxes are imposed on the trust or certain related parties under section 4951 or 4952, the trust or related party will report the initial excise tax using Part II or Part III, respectively, of Form 6069.

Coal mine operators. A coal mine operator will now use Part IV of Form 6069 to determine the maximum allowable income tax deduction (under section 192) for contributions made to black lung benefit trusts. Part IV of the form is also used to determine the amount of excise tax imposed under section 4953 for contributions that are more than the maximum allowable deduction.

Who Must File

- Any person who is a disqualified person with respect to a black lung benefit trust and has incurred liability for the excise tax on self-dealing transactions under section 4951.
- Any trustee of a black lung benefit trust that has incurred liability for the excise tax on the trustee in connection with any self-dealing transaction (section 4951) or taxable expenditure (section 4952).

- Any black lung benefit trust that has incurred liability for the excise tax on taxable expenditures (under section 4952).
- Any coal mine operator that made excess contributions (under section 4953) must file Form 6069. A coal mine operator can complete Part IV, lines 1 through 7, to figure the maximum allowable deduction under section 192. Form 6069 must be filed only if the amount shown on Part IV, line 7, is greater than zero.



A coal mine operator should not file Form 6069 if the information entered in Part IV indicates that no excess contributions were made.

Which Parts To Complete

When filer is a black lung benefit trust. A trust filing this form for a year in which there are initial taxes due under section 4951 or 4952 completes Form 6069 as follows.

- Complete Parts II and III first, providing complete information about the self-dealing and taxable expenditure transactions and showing tax computations.
- Complete Part I, line 1, only. Do not include taxes that must be paid by the trustee or a self-dealer on any other line in Part I.

When filer is a self-dealer. A self-dealer liable for initial taxes under section 4951 completes Part II, then Part I.

When filer is a trustee. A trustee liable for initial excise taxes (sections 4951 and 4952) completes Parts II and III (as applicable), and then Part I.

When filer is a coal mine operator. A coal mine operator completes Part III to figure the amount of its allowable contributions for the tax year. The coal mine operator completes Part I and files Form 6069 only if contributions exceed the allowed contribution amount.

When and Where To File

File Form 6069 by the 15th day of the 5th month after the end of your tax year. If the regular due date falls on a Saturday, Sunday, or legal holiday, file on the next business day. File it with the:

Internal Revenue Service Center
333 W. Pershing Road
Kansas City, MO 64108

To request an extension of time to file Form 6069, file Form 8868, Application for Automatic Extension of Time To File an Exempt Organization Return.

Accounting Methods

Use the accounting method regularly used in keeping your books and records.

Accounting Periods

Complete the return on the basis of your established accounting period. If you do not have an established accounting period, use the calendar year.

Penalties and Interest

There are penalties for late filing, willful failure to file, and for filing fraudulent returns and statements. See sections 6651, 7203,

7206, and 7207. Also see section 6684 for penalties that relate to excise tax liability under chapter 42. Interest charges for any unpaid tax are charged at the underpayment rate established under section 6621. The interest on underpayments is in addition to any penalties.

Definitions

The term "Black Lung Acts" refers to Part C of Title IV of the Federal Mine Safety and Health Act of 1977, and any state law that provides compensation for disability or death due to pneumoconiosis (black lung disease). A black lung benefit claim is a claim for compensation for disability or death due to pneumoconiosis under the Black Lung Acts. Unless otherwise indicated, the term "trust" as used in these instructions means the tax-exempt section 501(c)(21) trust or trusts to which the coal mine operator made contributions for which it claimed a deduction under section 192.

Self-Dealing (Section 4951)

Self-dealing. For purposes of section 4951, the term "self-dealing" means any direct or indirect:

- Sale, exchange, or leasing of real or personal property between a trust described in section 501(c)(21) and a disqualified person;
- Lending of money or other extension of credit between such a trust and a disqualified person;
- Furnishing of goods, services, or facilities between such a trust and a disqualified person;
- Payment of compensation (or payment or reimbursement of expenses) by such a trust to a disqualified person; and
- Transfers to, or use by or for the benefit of, a disqualified person of the income or assets of such a trust.

Special rules. For purposes of section 4951:

- The transfer of personal property by a disqualified person to such a trust is treated as a sale or exchange if the property is subject to a mortgage or similar lien;
- If a bank or an insured credit union is a trustee of the trust or otherwise is a "disqualified person" with respect to the trust, any amount invested in checking accounts, savings accounts, certificates of deposit, or other time or demand deposits in that bank or credit union constitutes a lending of money;
- The furnishing of goods, services, or facilities by a disqualified person to such a trust is not an act of self-dealing if the furnishing is without charge and if the goods, services, or facilities so furnished are used exclusively for the purposes specified in section 501(c)(21)(A); and
- The payment of compensation (and the payment or reimbursement of expenses) by such a trust to a disqualified person for personal services that are reasonable and necessary to carry out the exempt purpose of the trust is not an act of self-dealing if the compensation (or payment or reimbursement) is not excessive. See Regulations section 53.4951-1 for additional information.

Taxable period. The term "taxable period" means, with respect to any act of self-dealing, the period beginning with the date on which the act of self-dealing occurs and ending on the earliest of:

1. The date of mailing of a notice of deficiency under section 6212, with respect to the tax imposed by section 4951(a)(1);
2. The date on which the tax imposed by section 4951(a)(1) is assessed; or
3. The date on which correction of the act of self-dealing is completed.

Amount involved. The term "amount involved" means, for any act of self-dealing, the greater of the amount of money and the fair market value (FMV) of the other property given or the amount

of money and the FMV of the other property received. However, in the case of services described in section 4951(d)(2)(C), the amount involved is only the excess compensation. For purposes of the preceding sentence, the FMV:

1. For the initial taxes imposed by section 4951(a), is determined as of the date on which the act of self-dealing occurs; and
2. For additional taxes imposed by section 4951(b), is the highest FMV during the taxable period.

Correction. The terms "correction" and "correct" mean, for any act of self-dealing, undoing the transaction to the extent possible, but in any case, placing the trust in a financial position not worse than that in which it would be if the disqualified person were dealing under the highest fiduciary standards.

Disqualified person. The term "disqualified person" means, for a trust described in section 501(c)(21), a person who is:

1. A contributor to the trust;
2. A trustee of the trust;
3. An owner of more than 10% of:
 - a. The total combined voting power of a corporation,
 - b. The profits interest of a partnership, or
 - c. The beneficial interest of a trust or unincorporated enterprise that is a contributor to the trust;
4. An officer, director, or employee of a person who is a contributor to the trust;
5. The spouse, ancestor, lineal descendant, or spouse of a lineal descendant of an individual described in (1), (2), (3), or (4);
6. A corporation of which persons described in (1), (2), (3), (4), or (5) own more than 35% of the total combined voting power;
7. A partnership in which persons described in (1), (2), (3), (4), or (5) own more than 35% of the profits interest; or
8. A trust or estate in which persons described in (1), (2), (3), (4), or (5) hold more than 35% of the beneficial interest.

For purposes of items 3a and 6 above, indirect stockholdings are taken into account if they would be taken into account under section 267(c), except that, for purposes of this paragraph, section 267(c)(4) is treated as providing that the members of the family of an individual are only those individuals described in item 5. For purposes of items 3b and c, 7, and 8, the ownership of profits or beneficial interests is determined by the rules for constructive ownership of stock provided in section 267(c) (other than paragraph (3)), except that section 267(c)(4) is treated as providing that the members of the family of an individual are only those individuals described in item 5.

Payment of benefits. For purposes of section 4951, a payment out of assets or income of a trust described in section 501(c)(21) for the purposes described in sections 501(c)(21)(A)(i)(I) and 501(c)(21)(A)(i)(IV) is not considered an act of self-dealing.

Taxable Expenditures (Section 4952)

Taxable expenditure. For purposes of section 4952, the term "taxable expenditure" means any amount paid or incurred by a trust described in section 501(c)(21) other than for a purpose specified in that section.

Correction. The terms "correction" and "correct" mean, with respect to any taxable expenditure, placing the trust in a financial position not worse than that in which it would have been if the taxable expenditure had not been made:

1. By recovering all or part of the expenditure to the extent recovery is possible; and

2. When full recovery is not possible, by contributions by the person or persons whose liabilities for black lung benefit claims (as defined in section 192(e)) are to be paid out of the trust.

Taxable period. The term "taxable period" means, with respect to any taxable expenditure, the period beginning with the date on which the taxable expenditure occurs and ending on the earlier of:

1. The date of mailing a notice of deficiency under section 6212, with respect to the tax imposed by section 4952(a)(1); or
2. The date on which the tax imposed by section 4952(a)(1) is assessed.

Specific Instructions

Items A Through I

Item A. Fill in the spaces to show the calendar year or fiscal year of the accounting period you are reporting.

A black lung benefit trust filing to report taxable expenditures (section 4952) should enter the calendar or fiscal year of the trust.

Disqualified persons and trustees who participate in acts of self-dealing with a black lung benefit trust and who have tax years different from the trust should use their own tax years to figure the initial tax and file the return.

A coal mine operator filing Form 6069 to report the excise tax on excess contributions (section 4953) should enter the calendar or fiscal year of the coal mine operator.

Item B. Check box (1) if you are a black lung benefit trust liable for the section 4952 tax on taxable expenditures.

Check the appropriate box(es) on line (2) if you are one or more of the following.

- A disqualified person liable for the section 4951 excise tax on self-dealing.
- A trustee of a black lung benefit trust and are liable for the excise tax arising from your role in connection with a self-dealing transaction (section 4951) or taxable expenditure (section 4952).
- A coal mine operator liable for the section 4953 excise tax on excess contributions to a black lung benefit trust.

Item C. Enter your name and address in the appropriate spaces.

Item D. Enter your taxpayer identification number (TIN) (employer identification number (EIN) or social security number (SSN)). A filer other than the black lung benefit trust should not enter the trust's EIN here.

Item E. Check the "Amended return" box if the filer previously filed a Form 6069 return with the IRS for a tax year and is now filing another return for the same tax year to amend the previously filed return. Complete the entire return (not just the part that changed) following the form and instructions for the amended year. Include a statement that identifies the lines and amounts being changed and the reason for each change.

Items F and G. If you checked a box on line (2) of Item B, enter the name on Item F and EIN on Item G of the black lung benefit trust to which the excise taxes being reported relate.

Items H and I. In Item H, enter the name and address of the person who has the filer's books and records. In Item I, enter the telephone number at which he or she can be reached.

Rounding Off to Whole Dollar Amounts

You can round off cents to whole dollars on your return. If you do round to whole dollars, you must round all amounts. To round,

drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Part I. Tax and Payment

Lines 1 through 5. See the specific line instructions for Parts II through IV for instructions applicable to each type of filer regarding amounts to be entered in Part I, lines 1 through 5.

A coal mine operator should complete Part I and file Form 6069 only if the amount carried to Part I, line 2, from Part IV, line 8, is greater than zero.

Liability for tax. A person's liability for tax as a self-dealer or trustee under sections 4951 and 4952 is joint and several. Therefore, if more than one person is liable for tax on an act of self-dealing as a self-dealer or trustee, they may prorate the tax among themselves. The IRS may assess a deficiency against one or more self-dealers or trustees liable for the tax under section 4951 or 4952, regardless of the apportionment of tax shown on the return, if the amount paid by all those who are liable for a particular transaction is less than the total tax due for that transaction.

All other filers report and compute tax owed on Part I. Payment by a black lung benefit trust of any taxes owed by any trustee or self-dealer will result in additional taxes under the self-dealing (section 4951) and taxable expenditure (section 4952) provisions. Trustees and self-dealers should pay taxes imposed on them from their own funds.

Line 8. You must pay the tax in full when the return is filed.

Making a Payment

All payments made to the federal government are to be processed electronically. Go to [IRS.gov/Payments](#) for more detailed information on using any of the payment options below. If you qualify for an exception, an alternative payment option (check, money order, or cash) may be permitted. See *Non-electronic payment option exceptions*, next, for more information.

- [IRS Direct Pay](#)
- [Debit card, credit card, or digital wallet](#)
- [Electronic Funds Withdrawal \(EFW\)](#)
- [Electronic Federal Tax Payment System \(EFTPS\)](#)
- [Same-day wire](#)

Non-electronic payment option exceptions. If you qualify for one of the exceptions below, a check, a money order, or cash may still be permitted as a payment option.

1. Individuals who do not have access to banking services or electronic payment systems.
2. Certain emergency payments where electronic disbursement would cause undue hardship, as contemplated in 31 C.F.R. Part 208.
3. National security- or law enforcement-related activities where non-EFT transactions are necessary or desirable.
4. Other circumstances as determined by the Secretary of the Treasury, as reflected in regulations or other guidance.

Note: If you don't qualify for one of the exceptions above, you are to use an electronic payment option to make a payment. If you do qualify for an exception above, see *Paying by check or money order* or *Paying with cash*, below for additional payment options.

Paying by check or money order. If you pay by check or money order:

- Make the check payable to "United States Treasury."
- Write the SSN or EIN and "Form 6069" on the check to assist us in posting it to the proper account.

Paying with cash. You may be able to pay your balance due with cash at a participating retail store. See IRS.gov/PayYourTaxesWithCash.

Lines 9a through 9d. To elect direct deposit of an overpayment shown on line 9a, you must complete lines 9b, 9c, and 9d.

Part II. Initial Taxes on Self-Dealing

Disqualified persons and trustees who participate in acts of self-dealing with a black lung benefit trust and who have tax years different from the trust should use their own tax years to figure the initial tax and file the return.

Initial section 4951 taxes on self-dealer. An initial tax of 10% of the amount involved is imposed for each act of self-dealing between a disqualified person and a black lung benefit trust, for each year (or part of a year) in the taxable period. The tax is paid by any disqualified person (other than a trustee acting only as such) who participated in the act of self-dealing.

Initial section 4951 taxes on trustee. When a tax is imposed on an act of self-dealing, any trustee who knowingly participated in such an act must pay a tax of 2.5% of the amount involved in the act of self-dealing for each year (or part of a year) in the taxable period unless participation in the act was not willful and was due to reasonable cause.

Line 1. List each act of self-dealing on line 1, providing the date and a brief description of each act in columns (b) and (c).

Line 2. For each act of self-dealing listed on line 1, provide the following information.

- In column (b), enter the names of all disqualified persons who took part in the acts of self-dealing listed on line 1.
- In column (c), enter the amount involved in each act of self-dealing.

For each act of self-dealing, multiply the amount in column (c) by 0.10 and enter the amount in column (d). If more than one disqualified person took part in an act of self-dealing, each disqualified person is individually liable for the entire amount of the tax. Nonetheless, the disqualified persons who are liable for the tax may prorate the payment among themselves. If self-dealers prorate the excise tax, attach a statement showing the intended allocation of liability among the self-dealers.

For each act of self-dealing, multiply the amount in column (c) by 0.025 and enter the amount in column (e). A trustee who took part in the act of self-dealing and who knew that the act was self-dealing (except for trustees whose participation was not willful and was due to reasonable cause) is liable for the tax in column (e).

If more than one trustee took part in the act of self-dealing, knowing that it was such an act, and participation was willful and not due to reasonable cause, each is individually liable for the entire tax in connection with the act. Nonetheless, the trustees liable for the excise tax may prorate the payment among themselves. Attach a statement showing the name of each trustee liable for the tax in column (e) for each act of self-dealing.

Line 3. Enter on line 3d the total initial tax on the self-dealer(s) computed on line 2d. Enter on line 3e the total initial tax on the trustee(s) computed on line 2e.

For a Form 6069 filed by the trust. Do not carry amounts from Part II to Part I. The trust completes Part II to provide information on the self-dealing transactions, but must not pay the tax for which self-dealers and trustees are liable.

For a Form 6069 filed by a self-dealer. The filer should enter the amount shown on line 3d, in Part I, line 3a. In Part I, line 3b, indicate the percentage of the amount reported on

line 3a apportioned to the filer. Attach a statement showing detail for proration of the excise tax on the self-dealing transactions among the self-dealers.

For a Form 6069 filed by a trustee. The filer should enter the amount shown on line 3e, in Part I, line 4a. In Part I, line 4b, indicate the percentage of the amount reported on line 4a apportioned to the filer. Attach a statement showing detail for proration of the excise tax on self-dealing among the trustees.

Line 4. Corrective action. The trust and each self-dealer filing Form 6069 to report a self-dealing transaction should describe corrective action taken (or not taken) in connection with each self-dealing transaction. In the case of self-dealers and trustees, the information provided for line 4 should be limited to transactions for which the filer incurred excise tax liability under section 4951.

Part III. Initial Taxes on Taxable Expenditures and Tax Computation

Initial section 4952 taxes on trust. An initial tax of 10% of the amount of the expenditure is imposed on each taxable expenditure from the assets of a black lung benefit trust. The tax is paid from assets of the trust.

Initial section 4952 taxes on trustee. When a tax is imposed on the trust for a taxable expenditure, any trustee who knowingly agreed to the expenditure must pay a tax of 2.5% of the amount of the taxable expenditure, unless such agreement was not willful and was due to reasonable cause.

Line 1. List each taxable expenditure on line 1, providing the name and address of the recipient of cash or other property distributed for other than a purpose described in section 501(c) (21) in column (b); and a brief description of each expenditure in column (c).

Line 2. For each taxable expenditure, provide the date the expenditure was paid or incurred (column (b)), the amount (column (c)), and the name of each trustee liable for the excise tax (column (d)).

Line 3. For each taxable expenditure, multiply the amount on line 2, column (c), by 0.10 and enter the amount in column (b). The black lung benefit trust is liable for the excise tax shown in column (b).

For each taxable expenditure, multiply the amount on line 2, column (c), by 0.025 and enter the amount in column (c). A trustee who took part in the taxable expenditure and who knew that the act was a taxable expenditure (except for trustees whose participation was not willful and was due to reasonable cause) is liable for the tax in column (c).

If more than one trustee took part in the taxable expenditure, knowing that it was such an act, and participation was willful and not due to reasonable cause, each is individually liable for the entire tax in connection with the act. Nonetheless, the trustees liable for the excise tax may prorate the payment among themselves. Attach a statement showing the name of each trustee liable for the tax in column (iii) for each taxable expenditure.

Line 4. Enter on line 4b the total initial tax on the trust computed on line 3b. Enter on line 4c the total initial tax on the trustee(s) computed on line 3c.

For a Form 6069 filed by the trust. Enter the amount shown in line 4b, in Part I, line 1.

For a Form 6069 filed by a trustee. The filer should enter the amount shown on line 4c, in Part I, line 5a. In Part I, line 5b, indicate the percentage of the amount reported on line 5a apportioned to the filer. Attach a statement showing detail for the proration of the excise tax on taxable expenditures among the trustees.

Line 5. Corrective action. The trust should describe corrective action taken (or not taken) in connection with each taxable expenditure.

Part IV. Tax on Coal Mine Operators Under Section 4953

If you are a coal mine operator completing Form 6069 only to figure the maximum allowable deduction under section 192 and do not owe tax on excess contributions, keep this form with your records instead of filing it with the IRS.

No deduction is allowed under section 192(a) for any contribution to a trust other than a contribution in cash or in items in which the trust may invest under section 501(c)(21)(A)(ii)(II).

Payments made for a particular tax year that are made no later than the due date (including extensions) of the mine operator's income tax return for that tax year are considered to have been made on the last day of that tax year.

Line 1. The determination of amounts necessary to cover payments for claims made under the Black Lung Benefits Acts of 1977 must be based on reasonable actuarial assumptions. On lines 1a, 1b, and 1c, enter the annual amounts needed to fund (with level funding) all claims against the coal mine operator that were filed or expected to be filed by, or on behalf of, past or present employees for compensation because of disability or death, due to pneumoconiosis, under the Black Lung Acts.

Line 2a. Enter the total amount paid during the year for any combination of the following.

- All administrative and other incidental expenses of operating the trust and processing claims against the coal mine operator (including legal, actuarial, and trustee expenses).
- All direct payments by the trust for claims against the coal mine operator.
- All payments of premiums exclusively for insurance to cover the coal mine operator's liability for claims filed under the Black Lung Acts.
- All payments of accident and health benefits for retired miners and their spouses and dependents to the extent allowed by section 501(c)(21)(C).

Line 2b. Enter the FMV of the trust's assets at the beginning of the coal mine operator's tax year.

Line 3a. When an excess contribution is made to a black lung benefit trust in the current tax year and the trust returns part or all of the current year's excess contribution in the same year, show only the net contribution for the year on this line (for example, current year's contribution less current year's excess contribution returned). At your request, a black lung benefit trust will repay excess contributions (but not more than the excess) made to the trust for a tax year. The repayment is not an act of self-dealing or a taxable expenditure.

Line 3d. Enter excess contributions carried over from the previous year.

Line 5. Enter excess contributions carried over from the prior tax year that were returned to the contributor in the current tax year.

Line 7. Excess contributions entered on this line are carried over to the following tax year and treated as a contribution for that tax year.

Line 8. If the amount on line 7 is greater than zero, multiply that amount by 0.05 and enter the amount here and on Part I, line 2.

Signature and Verification

Form 6069 filed by a black lung benefit trust should be signed by the trustee using the top signature area. Form 6069 filed by:

- A trustee liable for the excise tax on a trustee's participation in an act of self-dealing (section 4951) or a taxable expenditure (section 4952),
- A self-dealer liable for the excise tax under section 4951, or
- A mine operator liable for the excise tax on excess contributions under section 4953,

should be signed using the signature line below the signature line used by the black lung benefit trust.

If you are signing on behalf of the black lung benefit trust and also because of personal tax liability, you must file two Forms 6069.

For a corporation (or an association), the form may be signed by one of the following: president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as tax officer). For a partnership, the form may be signed by a partner or partners authorized to sign the partnership return.

If the return is filed on behalf of a trust, the authorized trustee(s) must sign it.

A receiver, trustee, or assignee required to file any return on behalf of an individual, trust, estate, partnership, association, company, or corporation must sign the Form 6069 filed for these taxpayers. Also, a person with a valid power of attorney may sign for the section 501(c)(21) trust, trustee, self-dealer, or mine operator. Include a copy of the power of attorney with the return.

Attachments

If you need more space, attach separate sheets showing the same information in the same order as on the printed form. Show the totals on the printed form.

On each sheet, enter the name and TIN of the person or entity filing Form 6069. Also include the name and EIN of the section 501(c)(21) black lung trust, and, if applicable, the name and TIN of the trustee, self-dealer, or mine operator on each sheet. Use sheets that are the same size as the form and indicate clearly the line of the paper form to which the information relates.

Paid Preparer

Generally, anyone who is paid to prepare the return must sign the return and fill in the other blanks in the *Paid Preparer Use Only* area. An employee of the filing organization isn't a paid preparer.

The paid preparer must:

- Sign the return in the space provided for the preparer's signature;
- Enter the preparer information;
- Enter the preparer tax identification number (PTIN); and
- Give a copy of the return to the organization, in addition to the copy to be filed with the IRS.

 **CAUTION** Any paid preparer whose identifying number must be listed on Form 6069 can apply for and obtain a PTIN. You can apply for a PTIN online or by filing Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal. For more information about applying for a PTIN online, visit the IRS website at IRS.gov/PTIN.

Paid Preparer Authorization

On the "Sign Here" line, check "Yes" if the IRS can contact the paid preparer who signed the return to discuss the return. This authorization applies only to the individual whose signature appears in the *Paid Preparer Use Only* section of Form 6069. It doesn't apply to the firm, if any, shown in that section.

By checking the "Yes" box, the organization is authorizing the IRS to contact the paid preparer to answer any questions that

arise during the processing of the return. The organization is also authorizing the paid preparer to:

- Give the IRS any information missing from the return;
- Call the IRS for information about processing the return; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

The organization isn't authorizing the paid preparer to bind the organization to anything or otherwise represent the organization before the IRS.

The authorization will automatically end no later than the due date (excluding extensions) for filing of the Form 6069 for the next tax year. If the organization wants to expand the paid preparer's authorization or revoke it before it ends, see Pub. 947, Practice Before the IRS and Power of Attorney.

Check "No" if the IRS should contact the organization listed on the first page of the Form 6069 rather than the paid preparer.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 4953 imposes a tax on excess contributions to a black lung benefit trust. You are required to give us the information. Section 6109 requires you to provide your taxpayer identification number (EIN or SSN). We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Failure to provide this information in a timely manner, or providing false information, may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in the administration of their taxes. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the

form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

| | |
|-----------------------------------------------------------------------|----------------|
| Recordkeeping | 7 hr., 10 min. |
| Learning about the law or the form | 1 hr., 17 min. |
| Preparing the form | 1 hr., 27 min. |
| Copying, assembling, and sending the form to the IRS | 16 min. |

Comments and suggestions. We welcome your comments concerning the accuracy of these time estimates or suggestions for making this form simpler. You can send us comments through IRS.gov/FormComments. Or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address. Instead, see *When and Where To File*, earlier.