

## Mine Rescue Team Training Credit

▶ **Attach to your tax return.**

Name(s) as shown on return	Identifying number
<b>1</b> Total training program costs of qualified mine rescue team employees paid or incurred during the tax year (up to \$50,000 per qualified employee) . . . . .	<b>1</b>
<b>2</b> Multiply line 1 by 20% (.20) (see instructions for the adjustment you must make) . . . . .	<b>2</b>
<b>3</b> Mine rescue team training credits from partnerships and S corporations . . . . .	<b>3</b>
<b>4</b> Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line on Form 3800 (e.g., line 1u of the 2010 Form 3800) . . . . .	<b>4</b>

## General Instructions

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

**Note.** Taxpayers other than partnerships or S corporations whose only source of this credit is from those pass-through entities are not required to complete or file this form. Instead, report this credit directly on the applicable line of Form 3800, General Business Credit.

### Purpose of Form

Taxpayers who employ individuals as miners in U.S. underground mines use Form 8923 to claim the mine rescue team training credit. This credit applies to training program costs paid or incurred for qualified mine rescue team employees. This credit is scheduled to expire for tax years beginning after 2011. To find out if the mine rescue team training credit is extended, go to [www.irs.gov/form8923](http://www.irs.gov/form8923).

### Definitions

**Training program costs.** Taxpayers who employ individuals as miners in U.S. underground mines can claim a credit of 20% of the training program costs paid or incurred during the tax year for training of qualified mine rescue team employees. The maximum amount of training program costs that may be taken into account annually for each qualified employee is \$50,000. The training costs include wages paid or incurred while the qualified employee is attending a training program.

**Qualified employee.** A qualified mine rescue team employee is any full-time employee of the taxpayer who is a miner eligible to serve for more than 6 months of the year as a mine rescue team member. The employee must have completed, at a minimum, an initial 20-hour course of instruction, as prescribed by the Mine Safety and Health Administration's Office of Educational Policy and Development, or received at least 40 hours of refresher training in such instruction. See 30 CFR section 49.8 for refresher training requirements.

**Wages.** Wages qualifying for the credit generally have the same meaning as wages subject to the Federal Unemployment Tax Act (FUTA), but without regard to any dollar limit.

## Specific Instructions

### Line 2

In general, you must reduce your allowable training program costs by the amount on line 2. This is required even if you cannot take the full credit this year and must carry part of it back or forward. If you capitalized any costs included on line 1, reduce the amount capitalized by the credit on line 2 attributable to these costs.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. 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.

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 section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return.

The estimated burden for all other taxpayers who file this form is shown below. The estimated average time is:

**Recordkeeping** . . . . . 1 hr., 25 min.

**Preparing the form** . . . . . 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.