

## Mine Rescue Team Training Credit

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8923](http://www.irs.gov/Form8923) for the latest information.**

Name(s) 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% (0.20). See instructions for the adjustment you must make . . . . .	<b>2</b>	
<b>3</b> Mine rescue team training credit from partnerships and S corporations (see instructions) . . . . .	<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 Form 3800, Part III, line 1u . . . . .	<b>4</b>	

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 37735E

Form **8923** (Rev. 2-2018)

## General Instructions

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

### Future Developments

For the latest information about developments related to Form 8923 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8923](http://www.irs.gov/Form8923).

### 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 expired for tax years beginning after 2017. To find out if the mine rescue team training credit is extended beyond 2017, 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.

### Line 3

Enter the total mine rescue team training credit from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code P); or
- Schedule K-1 (1120S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code P).

Partnerships and S corporations must always report the above credit on line 3. All other filers can report the above credits directly on Form 3800, Part III, line 1u, and do not need to file this form.

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**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 business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

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.