Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **6069**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

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

Go to *www.irs.gov/Form6069* for instructions and the latest information.

OMB No. 1545-0047

NOT Open for Public Inspection

A For calendar year or other tax year beginning , and ending

B Filer is:
(1) ☐ Section 501(c)(21) Trust
(2) ☐ Disqualified person; ☐ Trustee; ☐ Mine operator (see instructions)

C Name of mine operator, trust, or person subject to tax | **D** EIN or SSN

Number, street, and room or suite no. (or P.O. box number) | **E** ☐ Address change ☐ Amended return

City or town | State | ZIP code

F Name of related section 501(c)(21) Trust (if the trust is not the filer) | **G** EIN of the related trust

H Books and records are in care of: | **I** Telephone no.

Part I Tax and Payment

1	Initial tax on the trust under section 4952(a)(1) (Part III, line 4b)			1	
2	Tax on mine operator under section 4953 (Part IV, line 8)			2	
3a	Initial tax on self-dealer under section 4951(a)(1) (Part II, line 3d)	3a			
b	Self-dealer's ratable share of liability (see instructions)	3b	%		
c	Filing self-dealer's liability. Multiply line 3a by percentage share reported on line 3b			3c	
4a	Initial tax on trustee under section 4951(a)(2) (Part II, line 3e)	4a			
b	Filing trustee's ratable share of liability (see instructions)	4b	%		
c	Filing trustee's liability. Multiply line 4a by percentage share reported on line 4b			4c	
5a	Initial tax on the trustee under section 4952(a)(2) (Part III, line 4c)	5a			
b	Filing trustee's ratable share of liability (see instructions)	5b	%		
c	Filing trustee's liability. Multiply line 5a by percentage share reported on line 5b			5c	
6	**Total tax.** Enter the amount from line 1, or the sum of lines 2, 3c, 4c, and 5c			6	
7	Total payments, including amount paid with Form 8868 (see instructions)			7	
8	**Tax due.** If line 6 is larger than line 7, subtract line 7 from line 6 and enter amount owed. For details on how to pay, go to *www.irs.gov/Payments* or see the instructions			8	
9a	**Overpayment.** If line 6 is smaller than line 7, subtract line 6 from line 7 and enter the amount overpaid. Complete lines 9b, 9c, and 9d			9a	

b Routing number **c** Type: ☐ Checking ☐ Savings
d Account number

Part II Initial Taxes on Self-Dealing (Section 4951)

1 Acts of self-dealing

(a) Act number	(b) Date of act	(c) Description of act (see instructions)
(1)		
(2)		

2 Computation of initial tax on self-dealing disqualified person or trustee

(a) Act number	(b) Self-dealer(s)	(c) Amount involved	(d) Initial tax on self-dealer (10% (0.10) of col. (c)) (see instructions)	(e) Tax on trustee, if applicable (2.5% (0.025) of col. (c)) (see instructions)
(1)				
(2)				
3 Totals				

4 Corrective action. Attach a detailed statement to describe corrective action taken or to explain why corrective action has not been taken. See instructions.

(a) Act number	(b) Has corrective action been taken? Yes	No	(c) FMV of amount recovered
(1)	☐	☐	
(2)	☐	☐	

Part III Initial Taxes on Taxable Expenditures and Tax Computation (Section 4952)

1 Taxable expenditures

(a) Item number	(b) Name and address of recipient	(c) Description of expenditure and purposes for which made
(1)		
(2)		

2 Taxable expenditures by section 501(c)(21) Trust (section 4952(a))

(a) Item number	(b) Date paid or incurred	(c) Amount	(d) Trustees
(1)			
(2)			

3 Computation of initial tax (sections 4952(a)(1) and (2))

(a) Item number	(b) Tax imposed on section 501(c)(21) Trust (10% (0.10) of line 2, col. (c)) (see instructions)	(c) Tax imposed on Trustee (2.5% (0.025) of line 2, col. (c)) (see instructions)
(1)		
(2)		
4 Totals		

5 Corrective action. Attach a detailed statement to describe corrective action taken or to explain why corrective action has not been taken. See instructions.

(a) Act number	(b) Has corrective action been taken? Yes	No	(c) FMV of amount recovered
(1)	☐	☐	
(2)	☐	☐	

Part IV Tax on Coal Mine Operators Under Section 4953. Computation of Section 4953 Tax by the Person Making Excess Contributions Under Section 192 to a Section 501(c)(21) Trust (see instructions)

1	Enter the amount necessary to fund (with level funding) the remaining unfunded liability for claims filed or expected to be filed by, or on behalf of, past or present employees of the operator based on:				
a	The average remaining working life of miners currently employed	1a			
b	10 tax years	1b			
c	Any other funding period prescribed or approved by the Secretary of the Treasury	1c			
d	Enter the smaller of line 1a or 1b	1d			
e	Enter the larger of line 1c or 1d			1e	

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Part IV **Tax on Coal Mine Operators Under Section 4953. Computation of Section 4953 Tax by the Person Making Excess Contributions Under Section 192 to a Section 501(c)(21) Trust** (see instructions) *(continued)*

2a	Enter the amount necessary to carry out section 501(c)(21)(A) purposes for the tax year	**2a**			
b	Enter the fair market value of the trust's assets. See instructions	**2b**			
c	Subtract line 2b from line 2a. If zero or less, enter -0-			**2c**	
3a	Contributions made to section 501(c)(21) Trust for operator's tax year	**3a**			
b	Operator's maximum allowable deduction under section 192 for tax year. Enter the larger of line 1e or line 2c	**3b**			
c	Subtract line 3b from line 3a. If zero or less, enter -0-	**3c**			
d	Excess contributions carried over from the preceding tax year	**3d**			
e	Total. Add lines 3c and 3d			**3e**	
4	Amount that current year's contributions are less than the maximum amount deductible. Subtract line 3a from line 3b. If zero or less, enter -0-	**4**			
5	Amount of previous year's excess contributions that were returned to the contributor during the current tax year	**5**			
6	Total. Add lines 4 and 5			**6**	
7	Excess contributions for current year. Subtract line 6 from line 3e. If zero or less, enter -0-			**7**	
8	Tax imposed on mine operator. Enter 5% (0.05) of line 7 here and in Part I, line 2			**8**	

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 trustee	Title	Date
Signature (and organization or entity name, if applicable) of trustee, self-dealer, or mine operator		Date
Signature (and organization or entity name, if applicable) of trustee, self-dealer, or mine operator		Date
Signature (and organization or entity name, if applicable) of trustee, self-dealer, or mine operator		Date
Signature (and organization or entity name, if applicable) of trustee, self-dealer, or mine operator		Date

May the IRS discuss this return with the preparer shown below? See instructions ☐ Yes ☐ No

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

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