



Information Technology |

Form 2290 and Excise Tax Compliance



TOPICS

- Form 2290 Overview
- Timely Filing of Annual Form 2290
- Timely Filing of Partial-Period Forms 2290
- Recordkeeping Requirements
- Trucking Tax Center
- Other Trucking Industry Resources



Form 2290 Overview

A federal excise tax is imposed on the use of any highway motor vehicle which has a taxable gross weight of at least 55,000 pounds at the rate specified in Internal Revenue Code section 4481.

This tax, referred to as the Heavy Highway Vehicle Use Tax, is reported to the IRS on Form 2290.



Form 2290 Overview (continued)

Form 2290 is used to figure and pay tax due on:

- Vehicles with a taxable gross weight of 55,000 pounds or more.
- Vehicles that were previously suspended but later exceeded the mileage limit.
- Vehicles if the taxable gross weight increases.
- Used vehicles acquired and used during the period.



Timely Filing of Annual Form 2290

- Form 2290 for annual filing is a pre-paid tax due for the tax year beginning July 1 of each year. The tax year is for July 1, 20XX through June 30, 20XX.
- Filing is for taxable vehicles in service in July of the current year.
- The filing deadline for the annual Form 2290 is August 31.
- Your filing deadline for Form 2290 is not tied to your vehicle registration date.



Reasons for Filing Partial Period Returns

- Taxable vehicle is placed in service in any month other than July.
- Taxable gross weight of a vehicle increases.
- Suspended vehicle exceeds the mileage use limit during the tax period.



Timely Filing of Partial-Period Forms 2290

Partial-Period Tax Tables (for vehicles first used after July of the period)

- Find the category line for the vehicle in **Table I** or **Table II**. The categories are listed in the **Tax Computation** table on Form 2290, page 2.
- Find the month the vehicle was first used on public highways.
- Read down the column. The amount where the category line and the month column meet is the tax due.
- Enter the amount on Form 2290, page 2, column 2.

Table I Vehicles Except Logging (enter in column 2(a))

CATEGORY	AUG (1)	SEP (10)	OCT (9)	NOV (8)	DEC (7)	JAN (6)	FEB (5)	MAR (4)	APR (3)	MAY (2)	JUNE (1)
A	\$ 91.67	\$ 83.33	\$ 75.00	\$ 66.67	\$ 58.33	\$ 50.00	\$ 41.67	\$ 33.33	\$ 25.00	\$ 16.67	\$ 8.33
B	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
C	132.00	120.00	108.00	96.00	84.00	72.00	60.00	48.00	36.00	24.00	12.00
D	152.17	138.33	124.50	110.67	96.83	83.00	69.17	55.33	41.50	27.67	13.83
E	172.33	156.67	141.00	125.33	109.67	94.00	78.33	62.67	47.00	31.33	15.67
F	192.50	175.00	157.50	140.00	122.50	105.00	87.50	70.00	52.50	35.00	17.50
G	212.67	193.33	174.00	154.67	135.33	116.00	96.67	77.33	58.00	38.67	19.33
H	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
I	253.00	230.00	207.00	184.00	161.00	138.00	115.00	92.00	69.00	46.00	23.00
J	273.17	249.33	223.50	198.67	173.83	149.00	124.17	99.33	74.50	49.67	24.83
K	293.33	266.67	240.00	213.33	186.67	160.00	133.33	106.67	80.00	53.33	26.67
L	313.50	285.00	256.50	228.00	199.50	171.00	142.50	114.00	85.50	57.00	28.50
M	333.67	303.33	273.00	242.67	212.33	182.00	151.67	121.33	91.00	60.67	30.33
N	353.83	321.67	289.50	257.33	225.17	193.00	160.83	128.67	96.50	64.33	32.17
O	374.00	340.00	306.00	272.00	238.00	204.00	170.00	136.00	102.00	68.00	34.00
P	394.17	358.33	322.50	286.67	250.83	215.00	178.17	143.33	107.50	71.67	35.83
Q	414.33	376.67	339.00	301.33	263.67	226.00	188.33	150.67	113.00	75.33	37.67
R	434.50	395.00	355.50	316.00	276.50	237.00	197.50	158.00	118.50	79.00	39.50
S	454.67	413.33	372.00	330.67	289.33	248.00	206.67	165.33	124.00	82.67	41.33
T	474.83	431.67	388.50	345.33	302.17	259.00	215.83	172.67	129.50	86.33	43.17
U	495.00	450.00	405.00	360.00	315.00	270.00	225.00	180.00	135.00	90.00	45.00
V	504.17	458.33	412.50	366.67	320.83	275.00	229.17	183.33	137.50	91.67	45.83

Table II Logging Vehicles (enter in column 2(b))

CATEGORY	AUG (1)	SEP (10)	OCT (9)	NOV (8)	DEC (7)	JAN (6)	FEB (5)	MAR (4)	APR (3)	MAY (2)	JUNE (1)
A	\$ 68.75	\$ 62.49	\$ 56.25	\$ 50.00	\$ 43.74	\$ 37.50	\$ 31.25	\$ 24.99	\$ 18.75	\$ 12.50	\$ 6.24
B	83.67	76.25	68.62	60.99	53.37	45.75	38.12	30.50	22.87	15.24	7.62
C	99.00	90.00	81.00	72.00	63.00	54.00	45.00	36.00	27.00	18.00	9.00
D	114.12	103.74	93.37	83.00	72.62	62.25	51.87	41.49	31.12	20.75	10.37
E	129.24	117.50	105.75	93.99	82.25	70.50	58.74	47.00	35.25	23.49	11.75
F	144.37	131.25	118.12	105.00	91.87	78.75	65.62	52.50	39.37	26.25	13.12
G	159.50	144.99	130.50	116.00	101.49	87.00	72.50	57.99	43.50	29.00	14.49
H	174.62	158.75	142.87	126.99	111.12	95.25	79.37	63.50	47.62	31.74	15.67
I	189.75	172.50	155.25	138.00	120.75	103.50	86.25	69.00	51.75	34.50	17.25
J	204.87	186.24	167.62	149.00	130.37	111.75	93.12	74.49	55.87	37.25	18.62
K	219.99	200.00	180.00	159.99	140.00	120.00	99.99	80.00	60.00	39.99	20.00
L	235.12	213.75	192.37	171.00	149.62	128.25	106.87	85.50	64.12	42.75	21.37
M	250.25	227.49	204.75	182.00	159.24	136.50	113.75	90.99	68.25	45.50	22.74
N	265.37	241.25	217.12	192.99	169.87	144.75	120.62	96.50	72.37	49.24	24.12
O	280.50	255.00	229.50	204.00	178.50	153.00	127.50	102.00	76.50	51.00	25.50
P	295.62	268.74	241.87	215.00	188.12	161.25	134.37	107.49	80.62	53.75	26.87
Q	310.74	282.50	254.25	225.99	197.75	169.50	141.24	113.00	84.75	56.49	28.25
R	325.87	296.25	266.62	237.00	207.37	177.75	148.12	118.50	88.87	59.25	29.62
S	341.00	309.99	279.00	248.00	216.99	186.00	155.00	123.99	93.00	62.00	30.99
T	356.12	323.75	291.37	258.99	226.62	194.25	161.87	129.50	97.12	64.74	32.37
U	371.25	337.50	303.75	270.00	236.25	202.50	168.75	135.00	101.25	67.50	33.75
V	378.12	343.74	309.37	275.00	240.62	206.25	171.87	137.49	103.12	68.75	34.37

Partial-Period Tax Table

- Table is used to determine tax for vehicles first used after July of the tax period



Recordkeeping Requirements

Records for each vehicle should show all of the following information:

- A detailed description of the vehicle, including the VIN.
- Date you acquired the vehicle and the name and address of the person from whom you acquired it.
- Date vehicle was placed in service.
- Load tickets during use of vehicle.
- If tax is suspended for a vehicle, record of actual highway mileage.
- Date vehicle was sold or transferred, along with name and address of purchaser.
- If vehicle not sold (stolen, destroyed, etc.), record of how and when disposed of.



Recordkeeping Requirements (cont.)

Keep these records for at least 3 years after the date the tax is due or paid, whichever is later:

- Copies of all returns and schedules.
- Records of mileage for tax suspended vehicles.
- Records of vehicles registered in your name for only a portion of a period.



Trucking Tax Center

Access The Trucking Tax Center at: www.irs.gov/trucker

Detailed information and links at this site include:

- Important Form 2290 Reminders
- Links to Form 2290 and Form 2290 Instructions
- Computation of Tax Information
- Link to Form SS-4 (for EIN)
- Link to E-File Providers
- Link for Electronic Payment Information
- Instructions to obtain Schedule 1 Copies for Filed Returns
- Information on changes in vehicle status, credits and refunds



Other Trucking Industry Resources

- Form 2290 Call Site
Monday – Friday, 8:00 a.m. to 6:00 p.m., Eastern Time
866-699-4096 (toll free within the US)

The following resources may be accessed at www.irs.gov

- Publication 510, Excise Taxes (Including Fuel Tax Credits and Refunds)
- Publication 4900, E-File and E-Pay Your Heavy Highway Vehicle Use Tax
- Publication 4941, No Dyed Fuel in Highway Vehicles
- Notice 1374 (1-2008) Imported Heavy Vehicle Notice



Other Trucking Industry Resources

Terri Fleming
Excise Tax Revenue Agent
Internal Revenue Service

Phone: (336) 659-2762