

# Instructions for Form 2290



Department of the Treasury  
Internal Revenue Service

(Rev. July 1999)

## Heavy Highway Vehicle Use Tax Return

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

### General Instructions

#### Need Help?

**Form 2290 call site.** You can get immediate help with your Form 2290 questions by calling the Cincinnati Service Center (not toll free):

- From 6:00 a.m. to 3:30 p.m., 606-292-5733, or
- From 3:30 p.m. to 12:00 a.m., 606-292-5130.

The assistor will have access to your Form 2290 individual account information. Have your Form 2290 and information about your filing available when you call. For help with other returns filed, taxes paid, etc., call **1-800-829-1040**.

#### How To Get Forms and Publications

##### Personal computer

Visit the IRS's Internet Web Site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov) to get:

- Forms and instructions.
- Publications.
- IRS press releases and fact sheets.

You can also reach us using:

- Telnet at [iris.irs.ustreas.gov](http://iris.irs.ustreas.gov)
- File Transfer Protocol at [ftp.irs.ustreas.gov](http://ftp.irs.ustreas.gov)
- Direct Dial (by modem) at **703-321-8020**

##### CD-ROM

Order **Pub. 1796**, Federal Tax Products on CD-ROM, and get:

- Current year forms, instructions, and publications.
- Prior year forms and instructions.
- Popular forms that may be filled in electronically, printed out for submission, and saved for recordkeeping.

Buy the CD-ROM on the Internet at

[www.irs.ustreas.gov/cdorders](http://www.irs.ustreas.gov/cdorders) from the National Technical Information Service (NTIS) for \$13 (plus a \$5 handling fee) or call **1-800-CDFORMS** (1-800-233-6767) to buy the CD-ROM for \$20 (plus \$5 handling fee).

##### By phone and in person

You can order forms and publications 24 hours a day, 7 days a week, by calling **1-800-TAX-FORM** (1-800-829-3676). You can also get most forms and publications at your local IRS office.

### Unresolved Tax Problems

The Taxpayer Advocate's Problem Resolution Program (PRP) is for taxpayers who have been unable to resolve their problems with the IRS. If you have a tax problem that you cannot clear up through normal channels, you can write to the local IRS District Director or call the Taxpayer Advocate at a toll-free assistance number, 1-877-777-4778. Persons who have access to TTY/TDD equipment may call 1-800-829-4059 to ask for help from the Taxpayer Advocate. This office cannot change the law or technical decisions, but it can help clear up problems that resulted from previous contacts.

### Purpose of Form

**Note:** See **Additional Information** on page 6 for definitions of the terms used in these instructions.

Form 2290 is used to:

- Figure and pay the tax due on vehicles used during the period with a taxable gross weight of 55,000 pounds or more.
- Claim exemption from the tax when a vehicle is expected to be used during the period 5,000 miles or less (7,500 miles or less for agricultural vehicles).
- Claim a credit for tax paid on vehicles that were destroyed or stolen or used 5,000 miles or less (7,500 miles or less for agricultural vehicles).

**Schedule 1 (Form 2290)**, Schedule of Heavy Highway Vehicles, is used to report your vehicle(s) by category and vehicle identification number (VIN); use the stamped Schedule 1 returned to you by the IRS as proof of payment to register your vehicle in any state.

**Form 2290-V**, Payment Voucher, is used to credit your highway vehicle use tax payment to your account.

### Who Must File

Each period you must file Form 2290 and Schedule 1 if a taxable highway motor vehicle is registered, or required to be registered, in your name under state, District of Columbia, Canadian, or Mexican law at the time of its first use or when you claim exemption under the suspension of tax rules.

You may be an individual, corporation, partnership, or any other type of organization (including nonprofit, charitable, educational, etc.).

**Used vehicle.** If you acquire a used taxable vehicle and have it registered in your name during the tax period, you must have proof of use of this vehicle in the tax period, and if applicable, suspension of the tax, before it was registered in your name. The evidence may be a written statement signed and dated by the person (or dealer) from whom you purchased the vehicle.

If a taxable vehicle is used in the tax period while registered in the name of the prior owner, that person owes the tax. If the prior owner pays it, no later owners owe the tax for that period. Proof of payment of tax is a copy of Schedule 1, Form 2290, stamped by the IRS. However, if you obtain, register, and use a vehicle in a tax period for which the tax is due and not paid, you are liable for the unpaid tax for the entire period of taxable use. It does not matter that the prior user, who failed to pay the tax, had filed a return. As the later user in a tax period, you must report or pay the tax by the last day of the month after the month the IRS notifies you that a return must be filed.

**Dual ownership.** If a taxable vehicle is registered in the name of both the owner and another person, the owner is liable for the tax. This also applies to dual registration of a leased vehicle.

**Dealers.** Any vehicle operated under a dealer's tag, license, or permit is considered registered in the name of the dealer.

### When To File and Pay

The following rules on filing apply whether you are paying the tax or requesting suspension of the tax.

IF the vehicle is first used during ...	THEN use the rates on ...	AND file and pay by ...
July	Page 2, Col. 1	August 31 <sup>1</sup>
A month after July	Page 8 of the instructions, Table I	The last day of the month following the month of first use <sup>1</sup>

<sup>1</sup> File by this date regardless of when state registration for the vehicle is due.

**Example.** X purchases a new, taxable vehicle on January 2, 2000. The truck is first used on the public highways in January. X must file Form 2290 for the new vehicle by February 29 for the period beginning July 1, 1999, through June 30, 2000. To figure the tax, X would use Table I on page 8 of the instructions.

X uses the truck on July 1, 2000. X must file Form 2290 by August 31, 2000, for the period beginning July 1, 2000, through June 30, 2001. To figure the tax, X would use the rates in column 1 on page 2 of Form 2290.

**Note:** If any due date falls on a Saturday, Sunday, or legal holiday, file on the next business day.

**Prior period.** If you are filing a Form 2290 for a taxable period prior to July 1999, you must order a copy of the form for that tax period from the IRS. See **How To Get Forms and Publications** on page 1. Specify that you are ordering a "prior period" Form 2290 and the taxable period. For example, if you are ordering Form 2290 for a taxable vehicle first used in January 1998, you must specify the return for the period "July 1, 1997, through June 30, 1998."

**Increase in taxable gross weight.** You must file another Form 2290 when the taxable gross weight of a vehicle increases during the tax period. See **Line 3** on page 4.

**Exceeding the mileage use limit.** If you file Form 2290 and complete the suspension statement and later find that your vehicle exceeded the mileage use limit, you must file another Form 2290. See **Suspended Vehicles** on page 5.

## Where To File

Mail the return to the **Internal Revenue Service** at the address listed. Use the U.S. Postal Service. For returns without payment, you can use a designated private delivery service. See **Pub. 509**, Tax Calendars for 1999, for more information on the designated private delivery services.

### Return without payment:

Cincinnati, OH 45999-0031

### Return with payment:

P.O. Box 6229  
Chicago, IL 60680-6229

**Note:** For later installment payments, see **Paying in Installments** below for the mailing address.

## How To Pay the Tax

**Caution:** Do not use EFTPS to make your payment. Using EFTPS will delay the return of the stamped copy of **Schedule 1 (Form 2290)** to you. See **Schedule 1** on page 5.

You may pay the tax in full with your Form 2290, or pay the tax in as many as four equal installments if your return is filed on time.

### Payment Voucher

If you did not receive a preprinted payment voucher, complete **Form 2290-V**, Payment Voucher, if you are making a payment with Form 2290. Even if you elect to pay the tax in installments, you must use Form 2290-V for your first installment payment due when you file Form 2290. If you have your return prepared by a third party and make a payment with that return, provide this payment voucher to the return preparer.

**Box 1—Amount paid.** Enter the amount paid with Form 2290.

**Box 2.** Enter the first four characters of your last name or business name. Omit "The" if followed by more than one word.

**Box 3—Employer identification number (EIN).** If you do not have an EIN, see page 4.

**Box 4.** Enter "199907", or for a month after July, enter the year and month the vehicle(s) was first used. Use the YYYYMM format.

**Box 5—Name and address.** Enter the name and address as shown on Form 2290.

## How To Make Your Payment

- Do not send cash. Make your check or money order payable to the **United States Treasury**. Write on it your name, address, EIN, "Form 2290", and the taxable period (see Box 4).
- Detach the voucher and send it with the return and your payment to **Internal Revenue Service, P.O. Box 6229, Chicago, IL 60680-6229**.
- Do not staple your payment to the voucher.

## Paying in Installments

If you file on time, you may pay the tax due in installments. The first installment payment is due with Form 2290. However, if the vehicle is first used in April, May, or June, you cannot pay in installments.

To figure when to pay, use the following table.

(a) IF the first taxable use is in . . .	(b) THEN the number of installments is . . .	(c) AND the 1st installment is due by the last day of . . .	(d) AND the other installments are due by the last day of . . .
July	4	Aug.	Dec., Mar., June
Aug.	4	Sep.	Dec., Mar., June
Sep.	4	Oct.	Dec., Mar., June
Oct.	3	Nov.	Mar., June
Nov.	3	Dec.	Mar., June
Dec.	3	Jan.	Mar., June
Jan.	2	Feb.	June
Feb.	2	Mar.	June
Mar.	2	Apr.	June

**How to figure the installment payment.** Divide the amount on line 5 (Form 2290) by the number of installments shown in column (b) from the table on page 2. Pay this amount by the due dates shown in columns (c) and (d). Enter the installment amount due on line 6 and make your first installment payment with the return. Fill in the **Record of Installment Payments** below for your records.

After the first installment, IRS will send you a notice of each installment before it is due. Return your installment payment with that notice. If you do not get a notice for the 2nd, 3rd, or 4th installment payments, send your check with the required information on it (name, address, EIN, "Form 2290", and tax period). **Do not:**

- Complete a payment voucher, or
- Prepare another Form 2290 or send a copy of the original you filed.

Mail your installment payments to **IRS, Cincinnati, OH 45999-0031**.

**Note:** If you pay in installments and later sell the vehicle, you are still liable for the full tax and must pay any remaining installments.

**Late payments.** You may pay any installment **before** it is due. But if you pay an installment late, the whole amount of the unpaid tax becomes due. It is payable upon notice and demand from the IRS.

## Extension of Time To File and Pay

You may request an extension of up to 60 days to file a return and pay the tax. Explain the cause of the delay fully and send your letter to the Director of the Internal Revenue Service Center, Cincinnati, OH 45999-0031.

## Recordkeeping

Keep records for all taxable highway vehicles registered in your name for at least 3 years after the date the tax is due or paid, whichever is later. They must be available at all times for inspection by the IRS. Also keep copies of all returns and schedules you have filed. Keep your records even if a vehicle is registered in your name for only a portion of a taxable period. If a highway motor vehicle is exempt from tax for a tax period because its use on public highways during the period did not exceed 5,000 miles (7,500 miles for agricultural vehicles), the owner must keep the records at least 3 years after the end of the tax period to which the exemption applies.

Records for each vehicle should show:

1. A description of the vehicle (including serial number or other manufacturer's number) in enough detail to give a positive identification of the vehicle.
2. The weight of loads carried by the vehicle in the same form as required by any state in which the vehicle is registered or required to be registered.
3. The date you acquired the vehicle and the name and address of the person from whom you acquired it.
4. The first month of each tax period in which a taxable use occurred and any prior month in which the vehicle was used in the tax period while registered in your name, with proof that the prior use was not a taxable use.
5. The date the vehicle was sold and the name and address of the purchaser. If it was not sold, the records must show how and when you disposed of it.
6. If the tax is suspended for a vehicle (see **Suspended Vehicles** on page 5), keep a record of actual highway mileage. If the tax is suspended for an agricultural vehicle, keep accurate records of the number of miles it is driven on a farm since mileage on the farm is not counted toward the 7,500-mile limit.

## Penalties and Interest

The law provides penalties for failing to file returns or pay taxes when due. There are also penalties for late filing and for filing false or fraudulent returns. These penalties are in addition to the interest charge on late payments.

## Examination and Appeal Procedures

Get information on audit and appeal procedures from **Pub. 556**, Examination of Returns, Appeal Rights, and Claims for Refund. If your Form 2290 is examined and you disagree with the findings, the unagreed case can only be contested in court after payment of the tax. File a suit for a refund in the United States District Court or the United States Court of Federal Claims.

## Specific Instructions

### Name and Address

The first time you file Form 2290, type or print your name and address. Include the suite, room, or other unit number after the street address. Each period after, the IRS will mail you a Package 2290 with your information preprinted on the form. If you receive a preprinted form, check your information. Make any corrections on the form.

**P.O. box.** If the Post Office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

**Canadian or Mexican addresses.** If your address is in Canada or Mexico, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code.

**Final Return.** If you have gone out of business or you no longer have a taxable vehicle in use, file a final return. Check the **Final return** box on Form 2290, sign the return, and mail it to the IRS. After receiving the final return, the IRS will stop mailing Form 2290 to you.

### Employer Identification Number (EIN)

If the preprinted EIN on the form is wrong or you did not receive a form with preprinted information, enter the correct number. If you do not have an EIN, get **Form SS-4**, Application for Employer Identification Number, to apply for one. Form SS-4 has information on how to apply for an EIN by mail or by telephone.

### Part I—Figuring the Tax

**Mileage use limit.** *This term, used in the following instructions, means the use of a vehicle on public highways 5,000 miles or less (7,500 miles or less for agricultural vehicles). The mileage use limitation applies to the total mileage a vehicle is driven during a tax period, regardless of the number of owners.*

#### Line 1

The taxable period begins July 1 and ends June 30 of each year.

If the vehicle(s) is first used after July, enter the year and month the vehicle(s) was first used. For instance, if the vehicle(s) is first used in December 1999, enter "199912", if the first use was in March 2000, enter "200003".

**Note:** *This same year-month information must be entered on Form 2290-V, Box 4, if not preprinted on the voucher.*

#### Line 2

##### Tax computation

To figure the tax, go to page 2 of Form 2290. You need to know the taxable gross weight of each vehicle which determines the category. See **Taxable Gross Weight** on page 7.

**Column 1—annual rate.** Use the tax rates listed in Column 1(a) for a vehicle in use July 1.

Use the tax rates listed in Column 1(b) for logging and Canadian/Mexican vehicles. For more information on these vehicles, see page 7.

### Record of Installment Payments (see page 2 for installment due dates)

Installment number	(a) Date	(b) Check or money order number	(c) Amount paid	(d) Cumulative total paid (add amounts in col. (c) through the applicable line)
1				
2				
3				
4				

**Column 2—partial-period rate.** If the vehicle is first used after July, the tax on the use is based on the number of months the vehicle is in use. See page 8, Table I, for the partial-period tax rates. Enter the tax in Column 2(a) for the applicable category.

For logging and Canadian/Mexican vehicles, see page 8, Table II, for the partial-period tax rates. Enter the tax in Column 2(b) for the applicable category. For more information on these vehicles, see page 7.

**Column 3.** Enter the number of vehicles for each category.

**Column 4.** Multiply the applicable rate times the number of vehicles. Add all amounts across a category and enter the result in column 4. Then, add the tax amounts in column 4 for categories A through V, and enter the total.

**Total tax.** Enter on line 2, the total tax from page 2.

### Line 3

If the taxable gross weight of a vehicle increases during the tax period, and the vehicle falls in a new category, you must file another Form 2290 and pay the additional tax for the remainder of the tax period. For instance, an increase in maximum load customarily carried may change the taxable gross weight.

Figure the additional tax as shown below.

**Note:** *If the increase in taxable gross weight occurs in July after you have filed your return, use the amounts on page 2 instead of page 8.*

1. From page 2, determine the new taxable gross weight category. Next, go to page 8. Find the month when the vehicle's taxable gross weight increased. Read down the column to the new category; this is the new tax. Enter the amount here..... \$ \_\_\_\_\_
2. On page 8, find the tax under that month for the previous category reported. Enter the amount here ... \$ \_\_\_\_\_
3. Additional tax. Subtract line 2 from line 1. Enter the additional tax here and on line 3 of Form 2290..... \$ \_\_\_\_\_

Attach a copy of the computation.

### Line 4

Complete line 4 **only** if you are claiming a credit for tax paid on a vehicle that was either:

- Destroyed or stolen (see below) before June 1 and not used during the remainder of the tax period, or
- Used 5,000 (7,500 for agricultural vehicles) miles or less during the prior tax period.

**Caution:** *The amount claimed on line 4 cannot exceed the tax reported on lines 2 and 3. Any excess credit must be claimed as a refund on Form 8849, Claim for Refund of Excise Taxes.*

**Time to file.** Generally, you have the later of 3 years from the date your original return was filed or within 2 years from the time the tax was paid. A return filed early is considered to have been filed on the due date.

**Information to be submitted.** Attach an explanation for each credit.

**Vehicles destroyed or stolen.** A vehicle is destroyed when it is damaged by accident or other casualty to such an extent that it is not economical to rebuild.

**Figuring the credit.** Use the partial-period rate tables on page 8 and follow the steps below:

1. Figure the number of months of use. Start counting from the first day of the month in which the vehicle was first used to the last day of the month in which it was destroyed or stolen.
2. Find the number of months of use in the table on page 8. The months are shown in parentheses at the top of the table next to each month.
3. Find the taxable gross weight category of the vehicle.
4. Find where the category and months of use intersect, this is the prorated tax.
5. Find the difference between the tax paid and the prorated tax. This is the amount that can be claimed as a credit. Enter the credit amount on line 4 of the **next** Form 2290 required to be filed.

**Installment payment election.** If you pay in installments, the credit is the amount actually paid and may be less than the total tax liability. You cannot make a claim for unpaid installment amounts. If you still owe tax, include an explanation with the installment notice and reduced payment. If you do not owe or have overpaid, include an explanation with the installment notice.

**Form 8849.** A claim for refund can be made on **Form 8849, Claim for Refund of Excise Taxes**, instead of taking a credit on your next Form 2290 to be filed. Form 8849 may be filed anytime for tax paid on a vehicle destroyed or stolen. See the **Instructions for Form 8849** for more information.

**Vehicle used less than the mileage use limit.** If the tax has been paid for a taxable period on a vehicle that is used 5,000 (7,500 for agricultural vehicles) miles or less, the person who paid the tax may make a claim for the overpayment. Claim a credit on line 4 of the first Form 2290 filed for the next taxable period.

You may use Form 8849 to make a claim for refund of the overpayment instead of claiming a credit on Form 2290. Form 8849 **cannot** be filed until after June 30 for this claim.

### No Adjustment Is Allowed

There is no basis for exemption from the tax, a lower tax, a credit, or refund of the tax for:

- An occasional light or decreased load.
- A discontinued or changed use of the vehicle.
- The sale of a vehicle.

**Caution:** *If you elected to pay the tax in installments, you must make any unpaid installments.*

## Part II—Statement in Support of Suspension of Tax

### Line 7

Complete line 7 to suspend the tax on vehicles expected to be used less than the mileage use limit during a taxable period.

You must also:

- Enter the total number of tax-suspended vehicles in category W, column (3), on page 2 of Form 2290, and
- List the vehicles on which the tax is suspended in Part II of Schedule 1. See Schedule 1 instructions below.

### Line 8

If in the prior period, line 7 of Form 2290 was completed, check the box on line 8 to verify that the vehicles were used less than the mileage use limit for that period. If any of the vehicles listed as exempt in the prior period exceeded the mileage use limit, list the vehicle identification numbers for those vehicles on the line. Attach a separate sheet if needed.

### Line 9

If in the prior period, the tax-suspended vehicles were sold, complete line 9. See **Sales of Suspended Vehicles** below for information you give to the purchaser.

### Agricultural Vehicles

The tax may be suspended on agricultural vehicles driven 7,500 or fewer miles on public highways during a taxable period. An agricultural vehicle is any highway motor vehicle that is:

1. Used (or expected to be used) primarily for farming purposes, and
2. Registered (under state laws) as a highway motor vehicle used for farming purposes for the entire taxable period. A special tag or license plate identifying the vehicle as used for farming is not required for it to be considered an agricultural vehicle.

A vehicle is used primarily for farming purposes if more than half of the vehicle's use (based on mileage) during the tax period is for farming purposes (defined below).

Do not take into account the number of miles that the vehicle is driven on the farm when determining if the 7,500-mile-limit on the public highways has been exceeded. Keep accurate records of the miles that a vehicle is used on a farm.

**Farming purposes** means the transporting of any farm commodity to or from a farm, or the use directly in agricultural production.

**Farm commodity** means any agricultural or horticultural commodity, feed, seed, fertilizer, livestock, bees, poultry, fur-bearing animals, or wildlife. A farm commodity does not include a commodity that has been changed by a processing operation from its raw or natural state.

**Example.** Juice extracted from fruits or vegetables is not a farm commodity for purposes of the suspension of tax on agricultural vehicles.

A vehicle is considered **used for farming purposes** if it is used in an activity that contributes in any way to the conduct of a farm. Activities that qualify include clearing land, repairing fences and farm buildings, building terraces or irrigation ditches, cleaning tools or farm machinery, and painting. But a vehicle will not be considered used for farming purposes if used in connection with operations such as canning, freezing, packaging, or other processing operations.

## Suspended Vehicles

**Exceeding the mileage use limit.** Once a vehicle exceeds the mileage use limit, the tax becomes due. Report the tax due on Form 2290, line 2. **Do not** complete Part II or Schedule 1. Figure the tax on page 2 based on the month the vehicle was first used in the tax period.

Write the word "Amended" at the top of the return and file it by the last day of the month following the month in which the mileage use limit was exceeded.

**Sales of suspended vehicles.** If a vehicle is sold while the tax is suspended, the seller will not owe any tax. A statement must be given to the buyer and show the seller's name, address, and EIN; VIN; date of the sale; odometer reading at the beginning of the taxable period; odometer reading at the time of sale; and the buyer's name, address, and EIN. The buyer must attach this statement to Form 2290 and file the return before the last day of the month following the month the vehicle was purchased.

If, after the sale, the use of the vehicle exceeds the mileage use limit (including the highway mileage recorded on the vehicle by the former owner) for the taxable period, and the former owner has provided the required statement, the new owner is liable for the tax on the vehicle. If the former owner has not furnished the required statement to the new owner, the former owner is also liable for the tax for that period.

## Signature

Sign the return. Returns filed without a signature will be sent back to you for signing. An unsigned return is not considered filed.

## Schedule 1 (Form 2290)

Complete both copies of Schedule 1 and file them with your return. Your return may be rejected if Schedule 1 is not attached to Form 2290. A stamped copy of Schedule 1 will be returned to you.

**Note:** *If you want a copy of a prior-period Schedule 1 returned to you, you must send a written request to the Internal Revenue Service Center, Cincinnati, OH 45999-0031.*

**Name and address.** The first time you file, enter your name and address on Schedule 1 exactly as you entered it on Form 2290. See **Name and Address** on page 3.

**Part I.** Enter the VIN by category of each taxable vehicle. If you have more than 21 vehicles to report and all the vehicles are registered in the name entered on the schedule, do not complete Part I. Instead, go to Part III, line a, and enter the total number of taxable vehicles that you reported on page 2, column (3), categories A

through V.

**Part II.** Enter the VIN of any tax-suspended vehicle. If you have more than nine vehicles to report and all the vehicles are registered in the name entered on the schedule, do not complete Part II. Instead, go to Part III, line b, and enter the total number of taxable vehicles that you reported on page 2 (Form 2290), column (3), category W.

**Note:** *Instead of completing Parts I and II, you may attach a statement to Schedule 1 that lists the VINs by category. You must attach two copies of the statement. Be sure to write your name and EIN on each sheet you attach.*

**Proof of payment for state registration.** Generally, states will require verification of payment of the use tax for any taxable vehicle before they will register the vehicle.

Use the stamped copy of Schedule 1 as proof of payment when:

- Registering vehicles with the state or
  - Entering the United States in a Canadian or Mexican vehicle.
- If you don't have the stamped copy, you may use a photocopy of Form 2290, Schedule 1, and both sides of the canceled check as proof of payment.

A limited number of states have agreed to participate in an alternate proof of payment program with the IRS. In those states, the Department of Motor Vehicles (DMV) may forward your return to the IRS if certain requirements are met. If you give your Form 2290 (with voucher and payment) to your DMV to be forwarded to the IRS, no further proof of payment is needed to register your vehicle. Contact your local DMV to see if your state participates in this program.

**Caution:** *If you give the DMV your Form 2290 to forward, keep in mind that:*

- *Your return is not considered filed until it is received by the IRS.*
- *You assume the risk of your return being lost or filed late and may owe penalties and interest.*
- *The DMV is not an agent or contractor of the IRS.*
- *This program is voluntary.*

**No proof of payment is required** for a newly purchased vehicle, if you present to the state a copy of the bill of sale showing that the vehicle was purchased within the last 60 days. However, you are still liable for any tax due.

## Additional Information

One source of funds for the national highway construction program is the Federal highway use tax on heavy motor vehicles that are used on public highways.

## Vehicles Subject to the Tax

Highway motor vehicles (including buses) that have a taxable gross weight of 55,000 pounds or more are taxable.

A **highway motor vehicle** includes any self-propelled vehicle designed to carry a load over public highways, whether or not also designed to perform other functions. Examples of vehicles that are designed to carry a load over public highways include buses, highway-type trucks, and truck tractors. Generally, vans, pickup trucks, panel trucks, and similar trucks are not subject to this tax.

**Use** means to use a taxable vehicle with power from its own motor on any public highway in the United States.

A **vehicle** consists of a chassis, or a chassis and body, but does not include the load. It does not matter if the vehicle is designed to perform a highway transportation function for only a particular type of load, such as passengers, furnishings, and personal effects (as in a house, office, or utility trailer), or a special kind of cargo, goods, supplies, or materials. It does not matter if machinery or equipment is specially designed (and permanently mounted) to perform some off-highway task unrelated to highway transportation except to the extent discussed below.

A **public highway** is any road in the United States that is not a private roadway. This includes Federal, state, county, and city roads.

**Exemptions.** To be exempt from the highway use tax, a truck, truck tractor, or bus must be used **and** actually operated by:

- The Federal Government,
- Any state,
- The District of Columbia,
- Any local government,
- The American National Red Cross,
- Any nonprofit volunteer fire departments, ambulance associations, and rescue squads,
- An Indian tribal government but only if the vehicle's use involves the exercise of an essential tribal government function, and
- A mass transportation authority if it is created under a statute that gives it certain powers normally exercised by the state.

**Vehicles not considered highway motor vehicles.** Generally, the following kinds of vehicles are not considered highway vehicles.

1. Specially designed mobile machinery for nontransportation functions. A self-propelled vehicle is not a highway vehicle if it consists of a chassis that:

a. Has permanently mounted to it machinery or equipment used to perform certain operations (construction, manufacturing, drilling, mining, timbering, processing, farming, or operations similar to any of these) if the operation of the machinery or equipment is unrelated to transportation on or off the public highways,

b. Has been specially designed to serve only as a mobile carriage and mount for the machinery or equipment, whether or not the machinery or equipment is in operation, and

c. Because of its special design, could not, without substantial structural modification, be used as part of a vehicle designed to carry any other load.

2. Vehicles designed for off-highway transportation. A self-propelled vehicle is not a highway vehicle if:

a. The vehicle is designed primarily to carry a specific kind of load (other than over the public highway) for certain operations (construction, manufacturing, mining, processing, farming, drilling, timbering, or similar operations), and

b. The vehicle's design to carry this load substantially limits or impairs its use over public highways. To determine if the vehicle use is substantially limited or impaired, you may take into account whether the vehicle may travel at regular highway speeds, requires a special permit for highway use, is overweight, or is too tall or too wide for regular highway use.

However, for purposes of item 2b, equipment that is attached to your vehicle and used for loading, unloading, storing, vending, or handling is equipment associated with moving the load over public highways even though it may be used off highway. For instance, vacuum loaders do not meet the exception in item 2b. The large collector bodies that are mounted on the chassis are designed to not only retrieve waste from clean-up sites but also carry the cargo from the clean-up site on and off the public highways to the cargo's disposal site.

## Taxable Gross Weight

The taxable gross weight of a vehicle is the total of:

1. The actual unloaded weight of the vehicle fully equipped for service,
2. The actual unloaded weight of any trailers or semitrailers (fully equipped for service) customarily used in combination with the vehicle, and
3. The weight of the maximum load customarily carried on the vehicle and on any trailers or semitrailers customarily used in combination with the vehicle.

**Actual unloaded weight** of a vehicle is the empty (tare) weight of the vehicle.

A trailer or semitrailer is treated as **customarily used** in connection with a vehicle if the vehicle is equipped to tow the trailer or semitrailer.

**Fully equipped for service** includes the body (whether or not designed for transporting cargo (such as a concrete mixer)), all accessories, all equipment attached to or carried on the vehicle for use in its operation or maintenance, and a full supply of fuel, oil, and water. The term does **not** include the driver, any equipment (not including the body) mounted on, or attached to, the vehicle, for use in handling, protecting, or preserving cargo, or any special equipment (such as an air compressor, crane, or specialized oilfield equipment).

## Buses

The taxable gross weight of a bus is its actual unloaded weight (fully equipped for service) plus 150 pounds for each seat provided for passengers and driver.

## Determining Taxable Gross Weight

**Caution:** *The weight declared for registering a vehicle in a state may affect the taxable gross weight used to figure the tax.*

**State registration by specific gross weight.** If the vehicle is registered in any state that requires a declaration of gross weight in a specific amount, including proportional or prorated registration or payment of any other fees or taxes, then the vehicle's taxable gross weight must be no less than the highest gross weight declared for the vehicle in any state. If the vehicle is a tractor-trailer or truck-trailer combination, the taxable gross weight must be no less than the highest combined gross weight declared.

**State registration by gross weight category.** If the vehicle is registered in any state that requires vehicles to be registered on the basis of gross weight, and the vehicle is not registered in any state that requires a declaration of specific gross weight, then the vehicle's taxable gross weight must fall within the highest gross weight category for which the vehicle is registered in that state.

**State registration by actual unloaded weight.** If the vehicle is registered only in a state or states that base registration on actual unloaded weight, then the taxable gross weight is the total of the three items listed under **Taxable Gross Weight** above.

**Special Permits** In determining a vehicle's taxable gross weight, do not consider weights declared to obtain special temporary travel permits. These are permits that allow a vehicle to operate:

1. In a state in which it is not registered,
2. At more than a state's maximum weight limit, or
3. At more than the weight at which it is registered in the state.

However, special temporary travel permits do not include permits that are issued for your vehicle if the total amount of time covered by those permits is more than 60 days or (if issued on a monthly basis) more than 2 months during a taxable year.

## Logging Vehicles

A vehicle qualifies as a logging vehicle if:

1. It is used exclusively during the tax period to transport products harvested from a forest,
2. The products are transported to and from a point within the forest, and
3. It is registered as a highway motor vehicle used in the transportation of harvested forest products under the laws of the state in which the vehicle is, or is required to be, registered. A special tag or license plate identifying the vehicle as used in the transport of harvested products is not required for the vehicle to be considered a logging vehicle.

Products harvested from the forested site may include timber that has been processed for commercial use by sawing into lumber, chipping, or other milling operations if the processing occurs prior to transportation from the forested site.

## Canadian/Mexican Vehicles

These are vehicles that have a base registration in Canada or Mexico and are used in the United States. The tax applies even

if the vehicles are also required to be registered in the United States under a proration agreement.

**PARTIAL-PERIOD TAX RATE TABLES**

**Caution:** These rate tables only apply to vehicles first used on public highways after July 31 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 page 2 of Form 2290.
- 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 in column 2 on page 2 of Form 2290.

**Table I Vehicles Except Logging or Canadian/Mexican (enter in column 2(a))**

CATEGORY	AUG (11)	SEPT (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	248.33	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	179.17	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 or Canadian/Mexican Vehicles (enter in column 2(b))**

A	\$ 68.75	\$ 62.49	\$ 56.25	\$ 50.00	\$ 43.74	\$ 37.50	\$ 31.25	\$ 24.99	\$ 18.75	\$12.50	\$ 6.24
B	83.87	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	15.87
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	168.87	144.75	120.62	96.50	72.37	48.24	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

**Privacy Act and Paperwork Reduction Act Notice**

We ask for the information on this form in order to carry out the Internal Revenue laws of the United States. Section 4481 of the Internal Revenue Code requires that the use of certain types of highway motor vehicles be taxed. Form 2290 is used to report the information. Section 6109 requires you to provide your taxpayer identification number (EIN). Routine uses of tax 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 administering their tax laws. If you fail to provide this information in a timely manner, you may be subject to penalties and interest.

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 Form 2290 and Schedule 1 will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 39 hr., 41 min.; **Learning about the law or the form**, 30 min.; **Preparing, copying, and sending the form to the IRS**, 1 hr., 10 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. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, see **Where To File** on page 2.

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