

# Instructions for Form 2290

(Rev. July 2005)

## Heavy Highway Vehicle Use Tax Return

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



Department of the Treasury  
Internal Revenue Service

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## Instructions

### What's New

#### Repeal of Installment Payment

You must pay the tax in full with your Form 2290. The option to pay in installments has been eliminated. The installment payment line has been deleted. Lines 8 – 10 are renumbered lines 7 – 9.

#### Reduced Rate for Canadian/Mexican Vehicles No Longer Applies

The reduced rate of tax for Canadian/Mexican vehicles no longer applies. Taxpayers reporting the tax on Canadian or Mexican vehicles must use column (a) when completing the Tax Computation on page 2 of Form 2290.

### Form 2290 Available in French

Form 2290 and its instructions will be available in French (Form 2290-FR) beginning with the July 2005 tax period. Form 2290-FR and Form 2290-SP are available on the IRS website at [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

### Credit for Vehicles Sold During the Tax Period

If you sell a vehicle during the tax period, you can claim a credit on line 5 of your next Form 2290. See *Line 5. Credits* on page 5.

### Tax on Used Vehicles Acquired During the Tax Period

If you acquire a used vehicle during the tax period, you figure and pay the tax due for the remaining months of the period. See *Used vehicle* on page 2.

### Electronic Filing (Pending) for Taxpayers Reporting 25 or More Vehicles

Electronic filing is required for taxpayers reporting 25 or more vehicles. We will notify taxpayers when the program is available. Continue to file Form 2290 as described under *Where To File* on page 7.

### Purpose of Form

Use **Form 2290** to:

- Figure and pay the tax due on highway motor vehicles used during the period with a taxable gross weight of 55,000 pounds or more.
- Figure and pay the tax due on a vehicle for which you completed the suspension statement on another Form 2290 if that vehicle later exceeded the mileage use limit during the period. See *Suspended vehicles exceeding the mileage use limit* on page 5.
- Figure and pay the tax due if during the period the taxable gross weight of a vehicle increases and the vehicle falls into a new category. See the instructions for line 3 on page 4.
- Claim suspension from the tax when a vehicle is expected to be used 5,000 miles or less (7,500 miles or less for agricultural vehicles) during the period.
- Claim a credit for tax paid on vehicles that were destroyed, stolen, sold, or used 5,000 miles or less (7,500 miles or less for agricultural vehicles).
- Report acquisition of a used taxable vehicle for which the tax has been suspended.
- Figure and pay the tax due on a used taxable vehicle acquired and used during the period. See *Used vehicle* on page 2.

Use **Schedule 1 (Form 2290)**:

- To report all vehicles for which you are reporting tax (including an increase in taxable gross weight) and those that you are reporting suspension of the tax by category and vehicle identification number (VIN).
- As proof of payment to register your vehicle(s) in any state. Use the Schedule 1 stamped and returned to you by the IRS for this purpose.

Use **Form 2290-V**, Payment Voucher, to accompany your check or money order. Form 2290-V is used to credit your heavy highway vehicle use tax payment to your account.

## Who Must File

You must file Form 2290 and Schedule 1 for the July 1, 2005, through June 30, 2006, period if a taxable highway motor vehicle (defined below) 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 during the period and the vehicle has a taxable gross weight of 55,000 pounds or more. See the examples under *When To File* on page 3.

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

**Dual registration.** If a taxable vehicle is registered in the name of both the owner and another person, the owner is liable for the tax. This rule 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.

**Used vehicle.** If you acquire and register or are required to register a used taxable vehicle in your name during the tax period, you must keep as part of your records proof showing whether there was a use of the vehicle or a suspension of the tax during the period before the vehicle 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 the vehicle was first used during the tax period while registered in the name of the previous owner, the previous owner is liable for the tax only for the months the vehicle was used by the previous owner. You are liable for the tax for the remaining months of the tax period if you use the vehicle on public highways. You must file Form 2290 and pay the tax by the last day of the month after the month you use the vehicle. See Line 2. Tax Computation on page 4.*

If the previous owner does not pay the tax and you use the vehicle before the end of the tax period, you are also liable for the total tax for the entire tax period to the extent not paid by the previous owner. In that case, you must file Form 2290 and pay the tax by the last day of the month after the month notification is received from the IRS that the tax has not been paid in full by the previous owner.

**Canadian/Mexican vehicles.** These are vehicles that have a base registration in Canada or Mexico. Base registration means registered in Canada or Mexico and not registered in the United States other than a proportional registration under a proration agreement.



*The reduced rate of tax for Canadian/Mexican vehicles no longer applies. Taxpayers reporting Canadian or Mexican vehicles must use column (a) when completing the Tax Computation on page 2 of Form 2290.*

**Logging vehicles.** A vehicle qualifies as a logging vehicle if:

1. It is used exclusively during the 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.



*Logging vehicles are taxed at reduced rates. See Reduced rate vehicles on page 4.*

## Taxable Vehicles

Highway motor vehicles 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 trucks, truck tractors, and buses. Generally, vans, pickup trucks, panel trucks, and similar trucks are not subject to this tax because they have a taxable gross weight less than 55,000 pounds.

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 under *Vehicles not considered highway motor vehicles*.

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

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 tax, a highway motor vehicle must be used and actually operated by:

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

Also exempt from the tax is mobile machinery that meets the specifications for a chassis as described under item 1 below.

### **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 all the following apply.

- a. The chassis has permanently mounted to it machinery or equipment used to perform certain operations (construction, manufacturing, drilling, mining, timbering, processing, farming, or similar operations) if the operation of the machinery or equipment is unrelated to transportation on or off the public highways,
- b. The chassis 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. The chassis could not, because of its special design and without substantial structural modification, be used as part of a vehicle designed to carry any other load.

**2. Vehicles specially designed for off-highway transportation.** A vehicle is not treated as a highway vehicle if the vehicle is specially designed for the primary function of transporting a particular type of load other than over the public highway and because of this special design, the vehicles's capability to transport a load over a public highway is substantially limited or impaired.

To make this determination, you can take into account the vehicle's size, whether the vehicle is subject to licensing, safety, or other requirements, and whether the vehicle can transport a load at a sustained speed of at least 25 miles per hour. It does not matter that the vehicle can carry heavier loads off highway than it is allowed to carry over the highway.

**3. Nontransportation trailers and semi-trailers.** A trailer or semi-trailer will not be treated as a highway vehicle if it is specially designed to function as an enclosed stationary shelter for carrying on a nontransportation function at an off-highway site. For example, a trailer that is capable only of functioning as an office for an off-highway construction operation is not a highway vehicle.

## When To File

Form 2290 must be filed for each month a taxable vehicle is first used on public highways during the current period. The current period begins July 1, 2005, and ends June 30, 2006. Form 2290 must be filed by the last day of the month following the month of first use (as shown in the chart below). The filing rules apply whether you are paying the tax or reporting suspension of the tax. The following examples demonstrate these rules.

**Example.** John uses a taxable vehicle on July 1, 2005. John must file Form 2290 by August 31, 2005, for the period beginning July 1, 2005, through June 30, 2006. To figure the tax, John would use the amounts on Form 2290, page 2, column (1).

**Example, continued.** John purchases a new taxable vehicle on January 3, 2006. The vehicle is required to be registered in his name. The vehicle is first used in January. John must file another Form 2290 reporting the new vehicle by February 28, 2006, for the period beginning July 1, 2005, through June 30, 2006. To figure the tax, John would use *Table I* on page 9.

IF, in this period, the vehicle is first used during ...	THEN, file Form 2290 and make your payment by... <sup>1</sup>	and enter this date on Form 2290, line 1
July	August 31	200507
August	September 30	200508
September	October 31	200509
October	November 30	200510
November	December 31	200511
December	January 31	200512
January	February 28	200601
February	March 31	200602
March	April 30	200603

April	May 31	200604
May	June 30	200605
June	July 31	200606
<sup>1</sup> File by this date regardless of when state registration for the vehicle is due.		

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

**Extension of time to file.** You may request an extension of time to file your return by writing to the Internal Revenue Service Center, Cincinnati, OH 45999-0031. In your letter, you must fully explain the cause of the delay. Except for taxpayers abroad, the extension may be for no more than 6 months. An extension of time to file does not extend the time to pay the tax. If you want an extension of time to pay, you must request that separately.

## Penalties and Interest

The law provides penalties for failing to file returns or pay taxes when due. There are also penalties for filing false or fraudulent returns. These penalties are in addition to the interest charge on late payments. The penalty for filing a return late or paying the tax late will not be imposed if you can show reasonable cause for not filing (or paying) on time. If you file after the due date (including extensions), attach an explanation to the return to show reasonable cause.

## Specific Instructions

### Getting Started

To complete Form 2290, have the following information available:

1. Your employer identification number (EIN). You must have an EIN to file Form 2290. You cannot use your social security number.
2. The vehicle identification number of each vehicle.
3. The taxable gross weight of each vehicle to determine its category.

### Employer Identification Number (EIN)

If the EIN on the preaddressed Form 2290 is wrong or you did not receive a preaddressed Form 2290, enter the correct number. If you do not have an EIN, you may apply for one online. Go to the IRS website at [www.irs.gov/businesses/small](http://www.irs.gov/businesses/small) and click on the "Employer ID Numbers (EINs)" link. You may also apply for an EIN by telephone by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS.

### Vehicle Identification Number (VIN)

The VIN of your vehicle can be obtained from the registration, title, or actual vehicle. The VIN is 17 characters made up of numbers and letters (19 characters in vehicles made before 1988). Be sure to use the VIN for the vehicle and not from the trailer.

### Taxable Gross Weight

The taxable gross weight of a vehicle (other than a bus) 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



*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* on page 3.

**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.

## Name and Address

The first time you file Form 2290, enter your name and address. Include the suite, room, or other unit number after the street address. Each period after that, 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. If your address has changed, check the *Address change* box on Form 2290.

**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 address.** 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. Do not abbreviate the country name.

**Final return.** If you no longer have vehicles to report on, file a final return. Check the *Final return* box on Form 2290, sign the return, and mail it to the IRS. The IRS will stop mailing Form 2290 to you.

## Part I. Figuring the Tax

### Line 2. Tax Computation

To figure the tax on line 2, complete the *Tax Computation* on Form 2290, page 2.

**Column 1—Annual tax.** Use the tax amounts listed in column 1(a) for a vehicle used during July.



*The reduced rate of tax for Canadian/Mexican vehicles no longer applies. Taxpayers reporting Canadian or Mexican vehicles must use column (a) when completing the Tax Computation on page 2 of Form 2290.*

Use the tax amounts listed in column 1(b) for logging vehicles. For more information on these vehicles, see page 2.

**Column 2—Partial-period tax.** If the vehicle is first used after July, the tax is based on the number of months remaining in the period. See *page 9, Table I*, for the partial-period tax table. Enter the tax in column 2(a) for the applicable category.



*You must figure and pay the tax due on a used taxable vehicle acquired and used during the period. See Used vehicle on page 2.*

**Reduced rate vehicles.** For logging vehicles, see *page 9, Table II*, for the partial-period tax table. Enter the tax in column 2(b) for the applicable category.

**Column 3—Number of vehicles.** Enter the number of vehicles for categories A-V in the applicable column. Add the number of vehicles in columns (3a) and (3b), categories A-V, and enter the combined number on the total line in column 3. For category W, enter the number of suspended vehicles in the applicable column.

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

### Line 3. Additional Tax From Increase in Taxable Gross Weight

Complete line 3 only if the taxable gross weight of a vehicle increases during the period and the vehicle falls in a new category. For instance, an increase in maximum load customarily carried may change the taxable gross weight.

Report the additional tax for the remainder of the period on Form 2290, line 3. At the top of Form 2290, write the word "Amended" and the month the taxable gross weight increased. File Form 2290 and Schedule 1 by the last day of

the month following the month in which the taxable gross weight increased.

Figure the additional tax using the following worksheet. Attach a copy of the worksheet for each vehicle.

1. Enter the month the taxable gross weight increased. Enter the month here and on Form 2290, line 1 . . . . . \_\_\_\_\_
2. From Form 2290, page 2, determine the new taxable gross weight category. Next, go to the *Partial-Period Tax Tables* on page 9. Find the month entered on line 1 above. Read down the column to the new category; this is the new tax. Enter the amount here . . . . . \$ \_\_\_\_\_
3. On page 9, find the tax under that month for the previous category reported. Enter the amount here . . . \$ \_\_\_\_\_
4. Additional tax. Subtract line 3 from line 2. Enter the additional tax here and on Form 2290, line 3 . . . . . \$ \_\_\_\_\_



*If the increase in taxable gross weight occurs in July after you have filed your return, use the amounts on Form 2290, page 2, for the new category instead of the partial-period tax tables.*

### Line 5. Credits

Complete line 5 only if you are claiming a credit for tax paid on a vehicle that was either:

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

The amount claimed on line 5 cannot exceed the tax reported on line 4. Any excess credit must be claimed as a refund using Form 8849, Claim for Refund of Excise Taxes, and Schedule 6, Other Claims. Also use Schedule 6 to make a claim for an overpayment due to a mistake in tax liability previously reported on Form 2290.



*A credit, lower tax, exemption, or refund is not allowed for:*

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

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

For vehicles sold, destroyed, or stolen, include: the VIN, the date of the accident, theft, or sale and the computation of the amount claimed. See *Figuring the credit* below. 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 tax tables on page 9 and follow the steps below:

1. Figure the number of months of use. Start counting from the first day of the month in the period in which the vehicle was first used to the last day of the month in which it was sold, destroyed, or stolen.
2. Find the number of months of use in the table on page 9. 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 meet. This is the partial-period tax.

5. The difference between the annual tax and the partial-period tax is the amount that can be claimed as a credit. Enter the credit amount on line 5 of the next Form 2290 required to be filed. Attach this computation to the return.

**Vehicle used less than the mileage use limit.** If the tax has been paid for a period on a vehicle that is used 5,000

miles or less (7,500 miles or less for agricultural vehicles), the person who paid the tax may make a claim for the credit. Claim a credit on line 5 of the first Form 2290 filed for the next period.

You may use Form 8849, Schedule 6, to make a claim for refund instead of claiming a credit on Form 2290. Form 8849 cannot be filed until after June 30 of the period for this claim.

## Part II. Statement in Support of Suspension

### Line 7

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

You must also:

- Enter the total number of tax-suspended vehicles on Form 2290, page 2, column (3), category W and
- List the vehicles on which the tax is suspended in Schedule 1, Part II. See the *Schedule 1 instructions* on page 6.

### Line 8

If any of the vehicles listed as suspended in the prior period exceeded the mileage use limit, check the box on line 8a and list the vehicle identification numbers for those vehicles on line 8b. Attach a separate sheet if needed.

### Line 9

If in the prior period, Form 2290, line 7 (formerly line 8) was completed and the tax-suspended vehicles were sold or otherwise transferred, complete line 9.

### Sales

If you sell a vehicle while under suspension, a statement must be given to the buyer and must show the seller's name, address, and EIN; VIN; date of the sale; odometer reading at the beginning of the 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 by 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 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. See *Suspended vehicles exceeding the mileage use limit* next.

### Suspended vehicles exceeding the mileage use limit

Once a suspended vehicle exceeds the mileage use limit, the tax becomes due. **Mileage use limit** 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 limit applies to the total mileage a vehicle is used during a period, regardless of the number of owners.

Report the tax for the whole period on Form 2290, line 2. Do not complete Form 2290, Part II, or Schedule 1, Part II. Figure the tax on Form 2290, page 2, based on the month the vehicle was first used in the period. At the top of the return, write the word "Amended" and the month in which the mileage use limit was exceeded. File Form 2290 and Schedule 1 by the last day of the month following the month in which the mileage use limit was exceeded.

## Agricultural vehicles

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 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 period is for farming purposes (defined below).

Do not take into account the number of miles that the vehicle is used 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.

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## How To Pay The Tax

There are two methods to pay the tax:

- By Electronic Federal Tax Payment System (EFTPS).
- By check or money order using the payment voucher.



*You must pay the tax in full with your Form 2290. The option to pay in installments has been eliminated.*

## How To Make Your Payment

**By EFTPS.** Using EFTPS is voluntary, but you must enroll in EFTPS before you can use it. To get more information or to enroll in EFTPS, visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477. If you make your payment using EFTPS, do not include the payment voucher. Mail Form 2290 to the Internal Revenue Service, Cincinnati, OH 45999-0031.

**Paying on time.** For EFTPS payments to be on time, you must initiate the transaction at least one business day before the date the payment is due.

**By check or money order.** If you use this method, you must also complete the payment voucher. See *Payment voucher* below.

- Do not send cash. Make your check or money order payable to the United States Treasury. Write your name, address, EIN, "Form 2290", and the date (as entered in Box 3) on your payment.

- Detach the voucher and send it with the Form 2290, both copies of Schedule 1, and your payment. See *Where To File* on page 7.

- Do not staple your payment to the voucher or Form 2290.

**Payment voucher.** If you did not receive a preprinted payment voucher, complete Form 2290-V, Payment Voucher. If you have your Form 2290 prepared by a third party, provide this payment voucher to the return preparer.

**Box 1.** Enter your EIN. If you do not have an EIN, see page 3.

**Box 2.** Enter the amount you are paying with Form 2290.

**Box 3.** Enter the same date that you entered on Form 2290, Part I, line 1.

**Box 4.** Enter your name and address exactly as shown on Form 2290. Print your name clearly.

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## Form 2290, Schedule 1

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 copy of Schedule 1 will be stamped and 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 shown on Form 2290. See *Name and Address* on page 4.

**Part I.** Enter by category the VIN of each vehicle for which you are reporting tax. If you need more space, attach separate lists. Be sure to write your name and EIN on each list you attach.

**Part II.** Enter the VIN of each vehicle for which you are claiming suspension from the tax. If you need more space, attach separate lists. Be sure to write your name and EIN on each list you attach.

**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 statement you attach.

**Part III.** Complete as follows:

- Enter on line a the total number of taxable vehicles that you reported on Form 2290, page 2, column (3), categories A-V.
- Enter on line b the total number of taxable vehicles that you reported on Form 2290, page 2, column (3), category W.

**Proof of payment for state registration.** Generally, states will require verification of payment of the 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 a Canadian or Mexican vehicle into the United States.

If you do not have the stamped copy, you may use a photocopy of Form 2290, Schedule 1, and both sides of your canceled check as proof of payment.

**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 must file a return and pay any tax due. See *When To File* on page 3.

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.

If you give the DMV your Form 2290 to forward, your return is not considered filed until the IRS receives it. You are responsible for any penalties or interest if the return is filed late or lost by the DMV.

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## Third Party Designee

If you want to allow an employee of your business, a return preparer, or other third party to discuss your Form 2290 with the IRS, check the "Yes" box in the *Third Party Designee* section of Form 2290. Also, enter the designee's name, phone number, and any five digits that person chooses as his or her personal identification number (PIN). The authorization applies only to the tax return on which it appears.

By checking the "Yes" box, you are authorizing the IRS to call the designee to answer any questions relating to the information reported on Form 2290. You are also authorizing the designee to:

- Exchange information concerning Form 2290 with the IRS and
- Request and receive written tax return information relating to Form 2290, including copies of notices, correspondence, and account transcripts.

You are not authorizing the designee to bind you to anything (including additional tax liability) or otherwise represent you before the IRS. If you want to expand the designee's authority, see Pub. 947, Practice Before the IRS and Power of Attorney.

The authorization will automatically expire one year from the due date (without regard to extensions) for filing your Form 2290. If you or your designee wants to revoke this authorization, send a written statement of revocation to the Internal Revenue Service Center, Cincinnati, OH 45999. See Pub. 947 for more information.

## Signature

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

## Where To File

Mail Form 2290 to:

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Form 2290 <b>with</b> full payment	Internal Revenue Service P.O. Box 105421 Atlanta, GA 30348-5421
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Form 2290 <b>without</b> payment due or using EFTPS for payment	Internal Revenue Service Cincinnati, OH 45999-0031
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## Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following:

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.

- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.



*Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

## 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 period. If the tax is suspended on a highway motor vehicle for a period because its use on public highways during the period did not exceed 5,000 miles (7,500 miles for agricultural vehicles), the registrant must keep the records at least 3 years after the end of the period to which the suspension applies.

Records for each vehicle should show:

1. A detailed description of the vehicle, including the VIN.
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 period in which a taxable use occurred and any prior month in which the vehicle was used in the period while registered in your name, with proof that the prior use was not a taxable use.
5. The date the vehicle was sold or transferred and the name and address of the purchaser or transferee. 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, keep a record of actual highway mileage. For an agricultural vehicle, keep accurate records of the number of miles it is driven on a farm. See *Part II. Statement in Support of Suspension* on page 5.

## How To Get Forms and Publications

### Personal Computer

You can access the IRS website 24 hours a day, 7 days a week at [www.irs.gov](http://www.irs.gov) to:

- Download forms, instructions, and publications.
- Order IRS products online.
- Search publications online by topic or keyword.
- Send us comments or request help by email.
- Sign up to receive local and national tax news by email.

### CD-ROM

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

- Current year forms, instructions, and publications.
- Prior year forms, instructions, and publications.
- Frequently requested tax forms that may be filled in electronically, printed out for submission, and saved for recordkeeping.
- The Internal Revenue Bulletin.

Buy the CD-ROM on the Internet at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) from the National Technical Information Service (NTIS) for \$22 (no handling fee) or call 1-877-CDFORMS (1-877-233-6767) to buy the CD-ROM for \$22 (plus \$5 handling fee).

## Phone

Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

## Walk-in

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some city and county government offices, credit unions, grocery stores, office supply stores, and copy centers have an extensive collection of reproducible tax forms available to photocopy or print from a CD-ROM.

## Prior Period Forms

If you need a Form 2290 for a period prior to July 2005, specify the prior period. For example, to order Form 2290 for a taxable vehicle first used in January 2004, specify the return for the period "July 1, 2003, through June 30, 2004."

## Form 2290 Call Site

You can get immediate help with your Form 2290 questions by calling the Form 2290 call site. The hours of operation are Monday – Friday, 8:00 a.m. to 6:00 p.m., eastern time.

IF you are calling from...	THEN use this number...
The United States	866-699-4096 (toll free)
Canada or Mexico	859-669-5733 (not toll free)

The assistor will have access to your Form 2290 account information. Spanish speaking assistors are available. 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 for individual returns or 1-800-829-4933 for business returns.

## Unresolved Tax Issues

If you have attempted to deal with an IRS problem unsuccessfully, you should contact the Taxpayer Advocate. The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Your assigned personal advocate will listen to your point of view and will work with you to address the concerns. You can expect the advocate to provide:

- A "fresh look" at a new or on-going problem.
- Timely acknowledgment.
- The name and phone number of the individual assigned to your case.

- Updates on progress.
- Timeframes for action, speedy resolution, and courteous service.

When contacting the Taxpayer Advocate, you should provide the following information:

- Your name, address, and employer identification number.
- The name and telephone number of an authorized contact person and the hours he or she can be reached.
- The type of tax return and year(s) involved.
- A detailed description of the problem.
- Previous attempts to solve the problem and the office that had been contacted.
- A description of the hardship you are facing (if applicable).

You may contact a Taxpayer Advocate by calling a toll-free number, 1-877-777-4778. Persons who have access to TTY/TDD equipment may call 1-800-829-4059 and ask for Taxpayer Advocate assistance. If you prefer, you may call, write, or fax the Taxpayer Advocate office in your area. See Pub. 1546, The Taxpayer Advocate Service of the IRS, for a list of addresses and fax numbers.

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**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 4481 requires that the use of certain types of highway motor vehicles be taxed. Form 2290 is used to determine the amount of tax you owe. Section 6011 requires you to provide the requested information. Section 6109 requires you to provide your taxpayer identification number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner, you may be liable for 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**, 37 hr., 4 min.; **Learning about the law or the form**, 24 min.; **Preparing, copying, and sending the form to the IRS**, 1 hr., 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. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 2290 to this address. Instead, see *Where To File* on page 7.

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



The reduced rate of tax for Canadian/Mexican vehicles no longer applies. Taxpayers reporting Canadian or Mexican vehicles must use Table I.

- 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** (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 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