



**Understanding Form 2290 –
Heavy Highway Vehicle Use Tax
Presented by Joe Mazzuca
Excise Tax Policy Analyst**





Agenda

- **Form 2290 Filing Requirements**
- **Form 2290 Due Dates**
- **Form 2290 E-Filing Requirements**
- **Heavy Highway Vehicle Use Tax:
Payment Options**





Overview of the Heavy Highway Vehicle Use Tax

- **\$1 billion collected annually**
- **Highway Trust Fund**
- **<https://www.treasurydirect.gov/govt/reports/tfmp/highway/highway.htm>**



Overview of the Heavy Highway Vehicle Use Tax – cont.

- **Applies to highway motor vehicles**
- **with Taxable Gross Weight of 55,000 pounds or more**
- **Is a prepaid tax with a filing and payment due date based on month of first use during the current tax period**





Small Business/Self Employed Excise Tax

Use Form 2290

- **Claim suspension from the tax**
- **Claim a credit for taxes paid**
- **Pay tax on new or used vehicles**





Small Business Self-Employed Excise Tax

Highway Motor Vehicles





Example of Tractor (Front)









Vehicles Not Taxed

- **Mobile Machinery – IRC Sections 4483(g) and 4053(8)**
- **Off-Highway Vehicles – IRC Section 7701(a)(48)**





Small Business/Self Employed Excise Tax

Vehicles Not Taxed MME Crane





Small Business/Self Employed Excise Tax

Vehicles Not Taxed MME Crane





Small Business/Self Employed Excise Tax

Off-highway Dump Truck





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**





Taxable Gross Weight – cont.

The taxable gross weight of a vehicle (other than a bus) is the total of:

- 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.**

ILLINOIS APPORTIONMENT IDENTIFICATION CARD

ILLINOIS SECRETARY OF STATE

501 S. Second St. * Springfield, IL 62756 * 217-785-1800



FIRM #

FLEET #

LICENSE #

DATE ISSUED

LICENSE EXPIRES

UNIT #

VIN

YEAR

MAKE

TYPE

FUEL

TYPE OF CARRIER

WEIGHT GR #

SUPP #

TR

D

HAUL FOR HIRE

80000

0

LESSOR NAME

IL WEIGHT

SHV #

USDOT #

80000

VOID IF ALTERED OR ERASED

THE VEHICLE DESCRIBED HEREIN HAS BEEN PROPORTIONALLY REGISTERED BETWEEN THE STATE OF ILLINOIS AND OTHER JURISDICTIONS SHOWN BELOW

AB 36288
BC 36288
DC 80000
IA 80000

AL 80000
CA 80000
DE 80000
ID 80000

AR 80000
CO 80000
FL 80000
IN 80000

AZ 80000
CT 80000
GA 80000
KS 80000



Small Business/Self Employed Excise Tax

2290 Taxable Vehicle Weight

Category		(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.	
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*
	Taxable gross weight (in pounds)				
R	71,001 – 72,000	474.00	355.50		
S	72,001 – 73,000	496.00	372.00		
T	73,001 – 74,000	518.00	388.50		
U	74,001 – 75,000	540.00	405.00		
V	over 75,000	550.00	412.50		

Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here (this should be the same total of taxable vehicles shown on Schedule 1, Part II, line c). Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . . . ►

W	Tax-Suspended Vehicles (See <i>Part II</i> on page 7 of the instructions.)				
----------	---	--	--	--	--

FISCAL YEAR REGISTRATION FEES

All license plates below expire at midnight on June 30, [REDACTED]. Reduced part-year fees apply only to vehicles just purchased or recently brought into the state. [REDACTED]

BUS, TRUCK, TRACTOR*		FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			✓FOURTH QUARTER**		
Plate Type	Gross Vehicle Weight	July 1 - Sept. 29			Sept. 30 - Dec. 30			Dec. 31 - Mar. 30			Mar. 31 - June 30		
		REG. FEE	ODF	TOTAL	REG. FEE	ODF	TOTAL	REG. FEE	ODF	TOTAL	REG. FEE	ODF	TOTAL
D•	\$ 8,001-12,000	\$ 138	\$ 20	\$ 158	\$ 106	\$ 16	\$ 122	\$ 74	\$ 11	\$ 85	\$ 42	\$ 7	\$ 49
F•	12,001-16,000	242	35	277	184	27	211	126	19	145	68	10	78
H•	16,001-26,000	490	71	561	370	54	424	250	36	286	130	19	149
J	26,001-28,000	630	91	721	475	69	544	320	46	366	165	24	189
K	28,001-32,000	842	121	963	634	91	725	426	62	488	218	32	250
L	32,001-36,000	982	141	1,123	739	107	846	496	72	568	253	37	290
N	36,001-40,000	1,202	173	1,375	904	130	1,034	606	87	693	308	45	353
P	40,001-45,000	1,390	200	1,590	1,045	150	1,195	700	101	801	355	51	406
Q	45,001-50,000	1,538	221	1,759	1,156	166	1,322	774	112	886	392	57	449
R	50,001-54,999	1,698	244	1,942	1,276	184	1,460	854	123	977	432	62	494
S	*** 55,000-59,500	1,830	263	2,093	1,375	198	1,573	920	133	1,053	465	67	532
T	*** 59,501-64,000	1,970	283	2,253	1,480	213	1,693	990	143	1,133	500	72	572
V	*** 64,001-73,280	2,294	330	2,624	1,723	248	1,971	1,152	166	1,318	581	84	665
X	*** 73,281-77,000	2,622	377	2,999	1,969	283	2,252	1,316	189	1,505	663	96	759
Z	*** 77,001-80,000	2,790	401	3,191	2,095	301	2,396	1,400	201	1,601	705	102	807

FISCAL YEAR REGISTRATION FEES - Cont.

All license plates below expire at midnight on June 30, [REDACTED]. Reduced part-year fees apply only to vehicles just purchased or recently brought into the state. [REDACTED]

L	32,001-36,000	982	141	1,123	739	107	846
N	36,001-40,000	1,202	173	1,375	904	130	1,034
P	40,001-45,000	1,390	200	1,590	1,045	150	1,195
Q	45,001-50,000	1,538	221	1,759	1,156	166	1,322
R	50,001-54,999	1,698	244	1,942	1,276	184	1,460
S	*** 55,000-59,500	1,830	263	2,093	1,375	198	1,573
T	*** 59,501-64,000	1,970	283	2,253	1,480	213	1,693
V	*** 64,001-73,280	2,294	330	2,624	1,723	248	1,971
X	*** 73,281-77,000	2,622	377	2,999	1,969	283	2,252
Z	*** 77,001-80,000	2,790	401	3,191	2,095	301	2,396



Small Business/Self Employed Excise Tax

2290 Taxable Vehicle Weight – cont.

J	63,001 – 64,000	298.00	223.50		
K	64,001 – 65,000	320.00	240.00		
L	65,001 – 66,000	342.00	256.50		
M	66,001 – 67,000	364.00	273.00		
N	67,001 – 68,000	386.00	289.50		
O	68,001 – 69,000	408.00	306.00		
P	69,001 – 70,000	430.00	322.50		
Q	70,001 – 71,000	452.00	339.00		
R	71,001 – 72,000	474.00	355.50		
S	72,001 – 73,000	496.00	372.00		
T	73,001 – 74,000	518.00	388.50		
U	74,001 – 75,000	540.00	405.00		
V	over 75,000	550.00	412.50		

Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here (this should be the same total of taxable vehicles shown on Schedule 1, Part II, line c). Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . . . ►

W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)	
----------	---	--



Taxable Gross 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 three items listed under Taxable Gross Weight discussed earlier.





Heavy Highway Vehicle Use Tax

- **State vehicle registration law determines who is liable for the tax and can be used to determine the amount of tax**
- **Heavy highway vehicle use tax**
 - **Taxable period: July 1 through June 30**



Filing Due Dates

- **The filing deadline is not tied to the vehicle registration date.**
- **Regardless of the vehicle's registration renewal date, taxpayers must file Form 2290 by the last day of the month following the month in which the taxpayer first used the vehicle on a public highway during the taxable period.**



IF, in this period, the vehicle is first used during...	Filing Due Dates – cont. THEN, file Form 2290 and make your payment by...*	and enter this date on Form 2290, line 1**
July 2022	August 31, 2022	202207
August 2022	September 30, 2022	202208
September 2022	October 31, 2022	202209
October 2022	November 30, 2022	202210
November 2022	January 3, 2023	202211
December 2022	January 31, 2023	202212
January 2023	February 28, 2023	202301
February 2023	March 31, 2023	202302
March 2023	May 1, 2023	202303
April 2023	May 31, 2023	202304
May 2023	June 30, 2023	202305
June 2023	July 31, 2023	202306



Small Business/Self Employed Excise Tax

Example 1

John uses a taxable vehicle on a public highway by driving it home from the dealership on July 2, 2022, after purchasing it. The vehicle is required to be registered in his name. John must file Form 2290 by August 31, 2022, for the period beginning July 1, 2022, through June 30, 2023. To figure the tax, John would use the amounts on Form 2290, page 2, column (1).



Heavy Highway Vehicle Use Tax Return

For the period July 1, 2022, through June 30, 2023

▶ **Attach both copies of Schedule 1 to this return.**

▶ **Go to www.irs.gov/Form2290 for instructions and the latest information.**

Keep a copy of this return for your records.

OMB No. 1545-0143

Type or Print

Name
John Cornhusker

Employer identification number (EIN)
 -

Address (number, street, and room or suite no.)
245 Main Street

City or town, state or province, country, and ZIP or foreign postal code
Omaha, Nebraska 68111

Example 1 – cont.

Check if applicable:

Address Change

Amended Return
 Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. **Don't** check this box for any other reason.

VIN Correction
 Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.

Final Return
 Check this box if you no longer have taxable vehicles to report.

Part I Figuring the Tax

Caution: If you purchased a used vehicle from a private seller, see instructions.

- 1 Was the vehicle(s) reported on this return used on public highways during **July 2022**? If "YES," enter **202207** in the boxes to the right. If "NO," see the table on page 3 of the instructions . ▶
- 2 **Tax.** Enter the **Total** from Form 2290, page 2, column (4) ▶
- 3 Additional tax from increase in taxable gross weight (see instructions) ▶
- 4 **Total tax.** Add lines 2 and 3 ▶
- 5 **Credits** (Attach supporting documentation. See instructions.) ▶
- 6 **Balance due.** Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS Credit or debit card ▶

	Y	Y	Y	Y	M	M	
1	2	0	2	2	0	7	
2						550.	00
3						0.	00
4						550.	00
5						0.	00
6						550.	00



Small Business/Self Employed Excise Tax

L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50			1		550.00	V
Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . ▶								1	\$ 550.00
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)								

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.

**SCHEDULE 1
(Form 2290)**

(Rev. July 2022)

Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2022, through June 30, 2023

OMB No. 1545-0143

► **Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.**

Type
or Print

Name John Cornhusker		Employer identification number (EIN) 1 2 - 3 4 5 6 7 8 9
Address (number, street, and room or suite no.) 245 Main Street		
City or town, state or province, country, and ZIP or foreign postal code Omaha, Nebraska 68111		Month of first use (see instructions) Y Y Y Y M M 2 0 2 2 0 7

Example 1 – cont. 3

Part I	Vehicles You Are Reporting (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	0 0 0 0 0 0 0 0 0 0 0 0 8 7 6 1	V
2		
3		
4		
5		
6		



Small Business/Self Employed Excise Tax

Example 2

John purchases a new taxable vehicle on November 2, 2022. The vehicle is required to be registered in his name. The vehicle is first used on the public highway by driving it home from the dealership after purchasing it in November.

John must file another Form 2290 reporting the new vehicle by January 3, 2023, for the period beginning November 1, 2022, through June 30, 2023. Because December 31, 2022, falls on a Saturday, John doesn't have to file until the next business day, January 3, 2023. To figure the tax, John would use the Partial Period Tax Table I.



Heavy Highway Vehicle Use Tax Return

For the period July 1, 2022, through June 30, 2023

▶ **Attach both copies of Schedule 1 to this return.**
 ▶ **Go to www.irs.gov/Form2290 for instructions and the latest information.**

Keep a copy of this return for your records.

OMB No. 1545-0143

Type or Print

Name	Employer identification number (EIN)
John Cornhusker	1 2 - 3 4 5 6 7 8 9
Address (number, street, and room or suite no.)	
245 Main Street	
City or town, state or province, country, and ZIP or foreign postal code	
Omaha, Nebraska 68111	

Example 2 – cont.

Check if applicable:

- Address Change
- Amended Return VIN Correction
 Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.
- Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. **Don't** check this box for any other reason.
- Final Return
 Check this box if you no longer have taxable vehicles to report.

Part I Figuring the Tax

Caution: If you purchased a used vehicle from a private seller, see instructions.

		Y	Y	Y	Y	M	M
1	Was the vehicle(s) reported on this return used on public highways during July 2022 ? If "YES," enter 202207 in the boxes to the right. If "NO," see the table on page 3 of the instructions . ▶	1	2	0	2	2	1 1
2	Tax. Enter the Total from Form 2290, page 2, column (4) ▶	2				366.	67
3	Additional tax from increase in taxable gross weight (see instructions) ▶	3				0.	00
4	Total tax. Add lines 2 and 3 ▶	4				366.	67
5	Credits (Attach supporting documentation. See instructions.) ▶	5				0.	00
6	Balance due. Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/> ▶	6				366.	67



Small Business/Self Employed Excise Tax

Tax Computation

Example 2 – cont. 2

Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00						K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50	366.67		1		366.67	V
Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . ▶						1		\$ 366.67	
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)								

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.



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

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

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

CATEGORY	AUG (11)	SEP (10)	OCT (9)	NOV (8)	DEC (7)	JAN (6)	FEB (5)	MAR (4)	APR (3)	MAY (2)	JUNE (1)
A	\$ 91.67	\$ 83.33	\$ 75.00	\$ 66.67	\$ 58.33	\$ 50.00	\$ 41.67	\$ 33.33	\$ 25.00	\$ 16.67	\$ 8.33
B	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
C	132.00	120.00	108.00	96.00	84.00	72.00	60.00	48.00	36.00	24.00	12.00
D	152.17	138.33	124.50	110.67	96.83	83.00	69.17	55.33	41.50	27.67	13.83
E	172.33	156.67	141.00	125.33	109.67	94.00	78.33	62.67	47.00	31.33	15.67
F	192.50	175.00	157.50	140.00	122.50	105.00	87.50	70.00	52.50	35.00	17.50
G	212.67	193.33	174.00	154.67	135.33	116.00	96.67	77.33	58.00	38.67	19.33
H	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
I	253.00	230.00	207.00	184.00	161.00	138.00	115.00	92.00	69.00	46.00	23.00
J	273.17	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

**SCHEDULE 1
(Form 2290)**

(Rev. July 2022)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2022, through June 30, 2023

OMB No. 1545-0143

▶ **Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.**

Type or Print	Name										Employer identification number (EIN)															
	John Cornhusker										<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">2</td> <td style="width: 20px; text-align: center;">-</td> <td style="width: 20px; text-align: center;">3</td> <td style="width: 20px; text-align: center;">4</td> <td style="width: 20px; text-align: center;">5</td> <td style="width: 20px; text-align: center;">6</td> <td style="width: 20px; text-align: center;">7</td> <td style="width: 20px; text-align: center;">8</td> <td style="width: 20px; text-align: center;">9</td> </tr> </table>						1	2	-	3	4	5	6	7	8	9
	1	2	-	3	4	5	6	7	8	9																
Address (number, street, and room or suite no.)																										
	245 Main Street																									
	City or town, state or province, country, and ZIP or foreign postal code												Month of first use (see instructions)													
	Omaha, Nebraska 68111												Y	Y	Y	Y	M	M								
													2	0	2	2	1	1								

Example 2 – cont. 4

Part I	Vehicles You Are Reporting (enter VIN and category)	Category A through W (category W for suspended vehicles)																		
1	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">0</td><td style="width: 20px; text-align: center;">2</td><td style="width: 20px; text-align: center;">3</td><td style="width: 20px; text-align: center;">1</td><td style="width: 20px; text-align: center;">1</td> </tr> </table>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	3	1	1	V
0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	3	1	1			
2	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td> </tr> </table>																			
3	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td> </tr> </table>																			
4	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td> </tr> </table>																			
5	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td> </tr> </table>																			
6	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td> </tr> </table>																			
7	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td> </tr> </table>																			
8	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td><td style="width: 20px; text-align: center;"> </td> </tr> </table>																			



Example 3

Trucker A's 4 vehicles are first used in July 2022 when he drives them on the public highway from the dealership to his warehouse after purchasing them. All 4 vehicles are required to be registered in Trucker A's name. Trucker A must file one Form 2290 on or before August 31, 2022, to report all 4 vehicles.



Form **2290**

(Rev. July 2022)

Department of the Treasury
Internal Revenue Service (99)

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2022, through June 30, 2023

▶ **Attach both copies of Schedule 1 to this return.**

▶ **Go to www.irs.gov/Form2290 for instructions and the latest information.**

Keep a copy of this return for your records.

OMB No. 1545-0143

Type
or Print

Name

Trucker A

Employer identification number (EIN)

1 2 - 3 4 5 6 7 9 X

Address (number, street, and room or suite no.)

30 Golden State Street

Example 3 – cont.

City or town, state or province, country, and ZIP or foreign postal code

San Francisco, CA 94158

Check if applicable:

Address Change

VIN Correction

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.

Amended Return

Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. **Don't** check this box for any other reason.

Final Return

Check this box if you no longer have taxable vehicles to report.

Part I Figuring the Tax

Caution: If you purchased a used vehicle from a private seller, see instructions.

		Y	Y	Y	Y	M	M
1	Was the vehicle(s) reported on this return used on public highways during July 2022 ? If "YES," enter 202207 in the boxes to the right. If "NO," see the table on page 3 of the instructions . ▶	1	2	0	2	2	0 7
2	Tax. Enter the Total from Form 2290, page 2, column (4) ▶	2				1850.	00
3	Additional tax from increase in taxable gross weight (see instructions) ▶	3				0.	00
4	Total tax. Add lines 2 and 3 ▶	4				1850.	00
5	Credits (Attach supporting documentation. See instructions.) ▶	5				0.	00
6	Balance due. Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/> ▶	6				1850.	00

Tax Computation

Example 3 – cont. 2

Category		(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
	Taxable gross weight (in pounds)	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00			1		320.00	K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50			1		430.00	P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50			2		1100.00	V
Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . ▶						4		\$ 1850.00	
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)								

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.



Example 3 – cont. 3

SCHEDULE 1 (Form 2290)

(Rev. July 2022)

Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2022, through June 30, 2023

OMB No. 1545-0143

▶ Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.

Name

Trucker A

Employer identification number (EIN)

1 2 - 3 4 5 6 7 9 X

Type
or Print

Address (number, street, and room or suite no.)

30 Golden State Street

City or town, state or province, country, and ZIP or foreign postal code

San Francisco, CA 94158

Month of first use
(see instructions)

Y Y Y Y M M
2 0 2 2 0 7

Part I

Vehicles You Are Reporting (enter VIN and category)

Category A through W
(category W for
suspended vehicles)

1 0 0 0 0 0 0 0 0 0 0 0 0 0 3 2 2

K

2 0 0 0 0 0 0 0 0 0 0 0 0 2 3 2 3

P

3 0 0 0 0 0 0 0 0 0 0 0 0 1 1 1 1

V

4 0 0 0 0 0 0 0 0 0 0 0 0 3 0 3 0

V

5

6



Small Business/Self Employed Excise Tax

Example 3a

Trucker B first uses vehicles on the public highway in July and August. The vehicles are required to be registered in his name. Trucker B must report the vehicles first used in July on a return filed by August 31, 2022, and the vehicles first used in August on a separate return filed by September 30, 2022.



Form **2290**

(Rev. July 2022)
Department of the Treasury
Internal Revenue Service (99)

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2022, through June 30, 2023

▶ **Attach both copies of Schedule 1 to this return.**

▶ **Go to www.irs.gov/Form2290 for instructions and the latest information.**

Keep a copy of this return for your records.

OMB No. 1545-0143

Type or Print

Name

Trucker B

Employer identification number (EIN)

1 2 - 3 4 5 6 7 8 X

Address (number, street, and room or suite no.)

1587 Arrowhead Lane

Example 3a – cont.

City or town, state or province, country, and ZIP or foreign postal code

Kansas City, MO 64129

Check if applicable:

Address Change

VIN Correction

Amended Return

Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. **Don't** check this box for any other reason.

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.

Final Return

Check this box if you no longer have taxable vehicles to report.

Part I Figuring the Tax

Caution: If you purchased a used vehicle from a private seller, see instructions.

- 1 Was the vehicle(s) reported on this return used on public highways during **July 2022**? If "YES," enter **202207** in the boxes to the right. If "NO," see the table on page 3 of the instructions . ▶
- 2 **Tax.** Enter the **Total** from Form 2290, page 2, column (4) ▶
- 3 Additional tax from increase in taxable gross weight (see instructions) ▶
- 4 **Total tax.** Add lines 2 and 3 ▶
- 5 **Credits** (Attach supporting documentation. See instructions.) ▶
- 6 **Balance due.** Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS Credit or debit card ▶

	Y	Y	Y	Y	M	M	
1	2	0	2	2	0	7	
2						1808.	00
3						0.	00
4						1808.	00
5						0.	00
6						1808.	00

Tax Computation

Example 3a – cont. 2

Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00						K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00			2		728.00	M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00			2		1080.00	U
V	over 75,000	550.00	412.50						V
Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . ▶									
						4		\$ 1808.00	
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)								

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.



Example 3a – cont. 3

SCHEDULE 1 (Form 2290)

(Rev. July 2022)

Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2022, through June 30, 2023

▶ Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.

OMB No. 1545-0143

Type or Print	Name Trucker B	Employer identification number (EIN) 1 2 - 3 4 5 6 7 8 X
	Address (number, street, and room or suite no.) 1587 Arrowhead Lane	
	City or town, state or province, country, and ZIP or foreign postal code Kansas City, MO 64129	Month of first use (see instructions) Y Y Y Y M M 2 0 2 2 0 7

Part I	Vehicles You Are Reporting (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 2 5	M
2	0 0 0 0 0 0 0 0 0 0 0 0 0 0 5 5	M
3	0 0 0 0 0 0 0 0 0 0 0 0 0 0 8 7	U
4	0 0 0 0 0 0 0 0 0 0 0 0 0 0 1 5	U
5		
6		

2290

Form (Rev. July 2022)
Department of the Treasury
Internal Revenue Service (99)

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2022, through June 30, 2023

▶ **Attach both copies of Schedule 1 to this return.**
▶ **Go to www.irs.gov/Form2290 for instructions and the latest information.**

Keep a copy of this return for your records.

OMB No. 1545-0143

Type or Print

Name

Trucker B

Employer identification number (EIN)

1 2 - 3 4 5 6 7 8 X

Address (number, street, and room or suite no.)

1587 Arrowhead Lane

Example 3a – cont. 4

City or town, state or province, country, and ZIP or foreign postal code

Kansas City, MO 64129

Check if applicable:

Address Change

Amended Return

Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. **Don't** check this box for any other reason.

VIN Correction

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.

Final Return

Check this box if you no longer have taxable vehicles to report.

Part I Figuring the Tax

Caution: If you purchased a used vehicle from a private seller, see instructions.

		Y	Y	Y	Y	M	M
1	Was the vehicle(s) reported on this return used on public highways during July 2022 ? If "YES," enter 202207 in the boxes to the right. If "NO," see the table on page 3 of the instructions . ▶	1	2	0	2	2	0 8
2	Tax. Enter the Total from Form 2290, page 2, column (4) ▶	2	1001.				01
3	Additional tax from increase in taxable gross weight (see instructions) ▶	3					
4	Total tax. Add lines 2 and 3 ▶	4	1001.				01
5	Credits (Attach supporting documentation. See instructions.) ▶	5					
6	Balance due. Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/> ▶	6	1001.				01

Tax Computation

Example 3a – cont. 5

Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00						K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00		3			1001.01	M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50						V
Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . ▶						3		\$ 1001.01	
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)								

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.



Example 3a – cont. 6

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

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

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

CATEGORY	AUG (11)	SEP (10)	OCT (9)	NOV (8)	DEC (7)	JAN (6)	FEB (5)	MAR (4)	APR (3)	MAY (2)	JUNE (1)
A	\$ 91.67	\$ 83.33	\$ 75.00	\$ 66.67	\$ 58.33	\$ 50.00	\$ 41.67	\$ 33.33	\$ 25.00	\$ 16.67	\$ 8.33
B	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
C	132.00	120.00	108.00	96.00	84.00	72.00	60.00	48.00	36.00	24.00	12.00
D	152.17	138.33	124.50	110.67	96.83	83.00	69.17	55.33	41.50	27.67	13.83
E	172.33	156.67	141.00	125.33	109.67	94.00	78.33	62.67	47.00	31.33	15.67
F	192.50	175.00	157.50	140.00	122.50	105.00	87.50	70.00	52.50	35.00	17.50
G	212.67	193.33	174.00	154.67	135.33	116.00	96.67	77.33	58.00	38.67	19.33
H	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
I	253.00	230.00	207.00	184.00	161.00	138.00	115.00	92.00	69.00	46.00	23.00
J	273.17	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



Example 3a – cont. 7

SCHEDULE 1 (Form 2290)

(Rev. July 2022)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2022, through June 30, 2023

▶ Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.

OMB No. 1545-0143

Type or Print	Name		Employer identification number (EIN)								
	Trucker B		1	2	3	4	5	6	7	8	X
	Address (number, street, and room or suite no.)										
1587 Arrowhead Lane											
City or town, state or province, country, and ZIP or foreign postal code		Month of first use (see instructions)									
Kansas City, MO 64129		Y	Y	Y	Y	M	M				
		2	0	2	2	0	8				

Part I	Vehicles You Are Reporting (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 4 1 8	M
2	0 0 0 0 0 0 0 0 0 0 0 0 0 0 3 1 7	M
3	0 0 0 0 0 0 0 0 0 0 0 0 0 6 3 6 3	M
4		
5		



Vehicle Sold Information

On July 2, 2022, Trucker A paid the full tax period tax of \$550 for the use of his 80,000-pound taxable gross weight vehicle. John purchased the used truck from Trucker A on September 9, 2022. John drove it on the public highway from Trucker A's home to his own home the next day. Trucker A, the seller, can claim a credit or refund of the tax he paid for the 9 months after the month of sale, but not for the month of sale (Sept).

Because of that, and because John's first taxable use was in the month of sale (Sept), his prorated tax is figured from the first day of the next month (October) through the end of the tax period, June 30, 2023. The due date of John's Form 2290 doesn't change, so he must file by October 31, 2022.





Small Business/Self Employed Excise Tax

Vehicle Sold Information – cont.

Last 4 digits of VIN	Month of First Use	Taxable Gross Weight Category	Tax Paid
2323	July 2022	V	\$550.00

COMPUTATION OF REFUND AMOUNT FOR TRUCKER A:

Full tax period tax: \$550.00

Numerator: 9 (number of months from October through June)

Denominator: 12 (full 12-month tax period, July through June)

Refund of tax: $9/12$ of \$550 = \$412.50





Small Business/Self Employed Excise Tax

Example 4

For the tax period beginning July 1, 2022, through June 30, 2023, the first use on a public highway during the tax period occurred in July 2022 for all the 11 vehicles listed below, with the taxable gross weight shown as follows:





Small Business/Self Employed Excise Tax

Example 4 – cont.

Last 4 digits of VIN	Taxable Gross Weight	Taxable Gross Weight Category
9801	80,000	V
9802	80,000	V
9803	80,000	V
9804	80,000	V
9805	80,000	V
9806	66,000	L
9807	68,000	N
9808	70,000	P
9809	65,000	K
9810	72,000	W
7564	73,280	T



Small Business/Self Employed Excise Tax

Example 4 – cont. 2

The vehicle with VIN ending in 9810 is used for short local deliveries and is expected to be used 5,000 miles or less during the tax period. During the tax period July 1, 2021, through June 30, 2022, this vehicle was used 5,000 miles or less.



Form **2290**

(Rev. July 2022)
Department of the Treasury
Internal Revenue Service (99)

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2022, through June 30, 2023

▶ **Attach both copies of Schedule 1 to this return.**

▶ **Go to www.irs.gov/Form2290 for instructions and the latest information.**

Keep a copy of this return for your records.

OMB No. 1545-0143

Type or Print

Name
ABC Trucking Company, Inc.

Employer identification number (EIN)
1 2 - 3 4 5 6 9 8 X

Address (number, street, and room or suite no.)
P.O. Box 3216

City or town, state or province, country, and ZIP or foreign postal code
Houston, TX 77017

Example 4 – cont. 3

Check if applicable:

Address Change

Amended Return

Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. **Don't** check this box for any other reason.

VIN Correction

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.

Final Return

Check this box if you no longer have taxable vehicles to report.

Part I Figuring the Tax

Caution: If you purchased a used vehicle from a private seller, see instructions.

		Y	Y	Y	Y	M	M	
1	Was the vehicle(s) reported on this return used on public highways during July 2022 ? If "YES," enter 202207 in the boxes to the right. If "NO," see the table on page 3 of the instructions . ▶	1	2	0	2	2	0 7	
2	Tax. Enter the Total from Form 2290, page 2, column (4) ▶	2					4746.	00
3	Additional tax from increase in taxable gross weight (see instructions) ▶	3					0.	00
4	Total tax. Add lines 2 and 3 ▶	4					4746.	00
5	Credits (Attach supporting documentation. See instructions.) ▶	5					0.	00
6	Balance due. Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input checked="" type="checkbox"/> Credit or debit card <input type="checkbox"/> ▶	6					4746.	00

Part II Statement in Support of Suspension (Complete the statements that apply. Attach additional sheets if needed.)

7 I declare that the vehicles reported on Schedule 1 as suspended (category W) are expected to be used on public highways (check the boxes that apply): 5,000 miles or less 7,500 miles or less for agricultural vehicles during the period July 1, 2022, through June 30, 2023, and are suspended from the tax. Complete and attach Schedule 1.

8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2021, through June 30, 2022, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶

Tax Computation

Example 4 – cont. 4

Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00			1		320.00	K
L	65,001 – 66,000	342.00	256.50			1		342.00	L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50			1		386.00	N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50			1		430.00	P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50			1		518.00	T
U	74,001 – 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50			5		2750.00	V
Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . ▶						10		\$ 4746.00	
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)					1			

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.



Exemptions

- **Federal Government**
- **District of Columbia**
- **State or local government**
- **American National Red Cross**
- **Nonprofit volunteer fire department, ambulance association, or rescue squad**
- **Indian Tribal Government**
- **Mass Transit Authority**
- **Qualified blood collector organizations**
- **Mobile Machinery**





Tax Suspension

- **Vehicles (other than agricultural) expected to be driven 5,000 miles or less during taxable period**
 - **Form 2290 filed listing tax suspended vehicles – Category W**
 - **Subsequent Form 2290 filed must verify vehicle was used less than 5,000 miles**
 - **If 5,000 miles exceeded, tax is due.**
 - **See Form 2290 & Instructions**
-



Tax Suspension (con't)

- **Agricultural vehicles expected to be driven 7,500 miles or less during taxable period**
 - **Vehicle must qualify as an agricultural vehicle**
 - **Form 2290 filed listing tax suspended vehicles – Category W**
 - **Subsequent Form 2290 filed must verify vehicle was used less than 7,500 miles**
 - **If 7,500 miles exceeded, tax is due.**
 - **See Form 2290 & Instructions**
-



Reduced Tax Rate

- **Tax reduced 25% for logging vehicles**
- **Exclusively used during the tax period as a logging vehicle**
- **See Form 2290 & Instructions**



Credits and Refunds Heavy Highway Vehicle Use Tax

- **Tax paid for use of vehicle during taxable period**
- **Used 5,000 miles or less during that period**
- **Credit or refund to person who paid the tax to the IRS**



Filing Form 2290

Gather your information:

- **EIN – you must have an Employer ID Number to file. Apply at [IRS.gov](https://www.irs.gov), keyword EIN.**
- **Your name control must match your EIN.**
- **VIN number for each vehicle.**
- **Taxable gross weight for each vehicle.**





Filing Form 2290 – cont.

Complete Form 2290:

- **Input the filer's information.**
- **Indicate the type of return being filed.**
- **Figure the tax.**
- **Include Statement in Support of Suspension. (if applicable)**
- **Sign return.**





Filing Form 2290 – cont. 2

Submit Form 2290:

- **E-file is required if reporting 25 or more taxed vehicles. Recommended for all since Schedule 1 is available in minutes.**
 - **Fill out and send paper Form 2290, available with instructions and address on IRS.gov. Schedule 1 will be sent within 6 weeks.**
-



Filing Form 2290 Schedule 1

- **Report vehicles by VIN – taxed vehicles**
- **Report vehicles by VIN – tax suspended vehicles**
- **IRS receipted Form 2290 Schedule 1 is proof of payment for State Department of Motor Vehicles registration purposes.**



**SCHEDULE 1
(Form 2290)**

(Rev. July 2022)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2022, through June 30, 2023

OMB No. 1545-0143

▶ **Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.**

Type
or Print

Name	Employer identification number (EIN)
<input type="text"/>	<input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Address (number, street, and room or suite no.)	
<input type="text"/>	
City or town, state or province, country, and ZIP or foreign postal code	Month of first use (see instructions)
<input type="text"/>	Y Y Y Y M M
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Part I

Vehicles You Are Reporting (enter VIN and category)

Category A through W
(category W for
suspended vehicles)

1	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>
6	<input type="text"/>	<input type="text"/>
7	<input type="text"/>	<input type="text"/>
8	<input type="text"/>	<input type="text"/>



Form 2290 Schedule 1

- **60-day rule: A State DMV may register a vehicle without a receipted Schedule 1 when a bill of sale is presented showing the vehicle was acquired within 60 days of registering the vehicle.**
- **For registration occurring in July, August or September, the previous taxable year's receipted Schedule 1 is allowed as proof of payment.**





Reasons to E-file

E-file your Form 2290 to:

- **Receive your watermarked Schedule 1 within minutes**
- **Save time**
- **Reduce errors**





Finding a 2290 e-file provider

To find a 2290 e-file provider:

- Visit the Trucking Tax Center ([IRS.gov/trucker](https://www.irs.gov/trucker)) and select “e-file Form 2290”.
- Choose an e-file provider and follow the software prompts.



Paying HHVUT

Pay your HHVUT electronically:

- **There are multiple ways to electronically pay the Heavy Highway Vehicle Use Tax.**
 - 1. Electronic funds withdrawal – direct debit as part of the e-file process.**
 - 2. EFTPS – requires advanced enrollment; allow 5-7 business days for new accounts.**
 - 3. Use a credit card or debit card to pay the Heavy Highway Vehicle Use Tax. You can pay by internet, phone, or mobile device whether you e-file or mail your return.**





Paying HHVUT – cont.

Pay HHVUT by check or MO:

- **Send your check or money order (payable to “U.S. Treasury”) with Form 2290 and 2290-V, Payment Voucher, to:**
 - **Internal Revenue Service
P.O. Box 932500
Louisville, KY 40293-2500**
- **Visit [IRS.gov](https://www.irs.gov) and select “Pay” for info.**





Filing Season Tips to Remember

- **Use the correct year's tax return.**
- **Do not alter the tax period printed at top of Form 2290 or Schedule 1.**
- **You may file on paper as soon as the Form 2290 and instructions are available on [IRS.gov](https://www.irs.gov) for the upcoming year.**





Filing Season Tips to Remember – cont.

- **Form 2290 e-file begins on July 1st.**
- **You must e-file if reporting 25 or more taxed vehicles on a Form 2290.**
- **Pay the tax via Electronic Funds Withdrawal, EFTPS, by credit card or by check or money order.**





Resources for More Information

- **Trucking Tax Center at [IRS.gov/Trucker](https://www.irs.gov/trucker)**
- **Publication 4900, E-file and E-pay Your Heavy Highway Vehicle Use Tax**
- **Helplines:
Toll free from U.S., 866-699-4096;
Outside the U.S., 859-320-3581 (not toll free)**





Key Points

- **File Form 2290 and pay Heavy Highway Vehicle Use Tax for each taxable vehicle weighing 55,000 lbs. or more**
- **Choose e-file to get Schedule 1 fast**



Key Points – cont.

- **Deadline for most is Aug. 31; for others it's the month after the month the truck was first used on a public highway**
- **Trucking Tax Center has all the info**



Small Business/Self Employed Excise Tax

THANK YOU!

