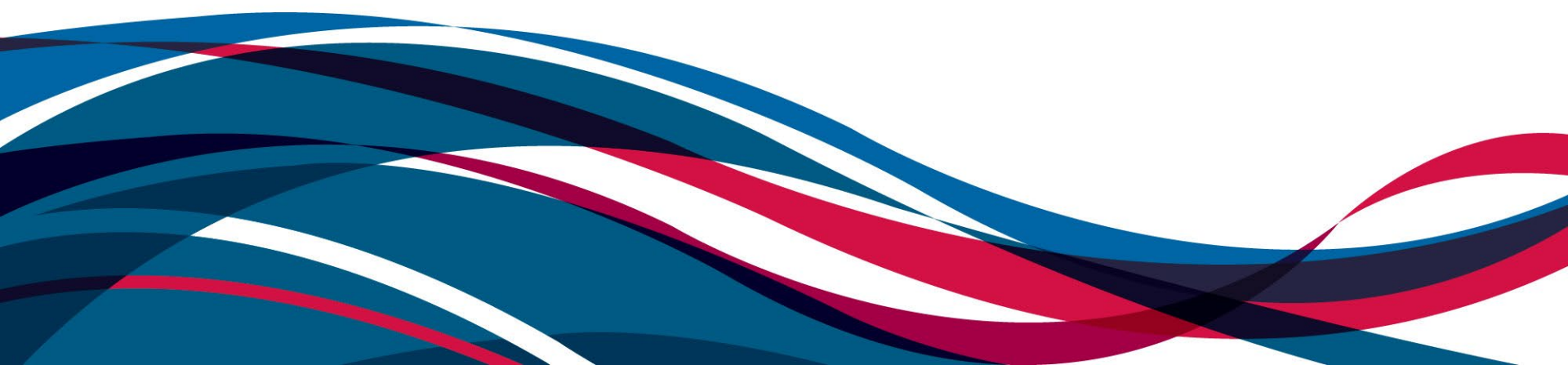




Small Business/Self-Employed

Form 2290
Heavy Highway Vehicle Use Tax
and
Fuel Compliance Program





Heavy Highway Vehicle Use Tax

- Applies to highway motor vehicles
- 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. Tax period is July 1 through June 30.



Highway Motor Vehicles

The term "highway motor vehicle" means any self-propelled vehicle, or any trailer or semitrailer, designed to perform a function of transporting a load over public highways, whether or not also designed to perform other functions (with some exceptions).



Vehicles Not Taxed

Most Common Exemptions Apply to These Vehicles:

- **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**



Vehicles Not Taxed

Mobile Machinery - Crane





Vehicles Not Taxed Off-Highway Dump Truck





Terms

GVW – Gross Vehicle Weight

- The maximum total weight of a loaded vehicle

GVWR – Gross Vehicle Weight Rating

- The maximum total weight of the article as specified by the manufacturer indicated on a label affixed to the vehicle, on a sales invoice or agreement, or manufacturer's advertisement

GCW – Gross Combined Weight

- Maximum total weight a vehicle can safely carry when combined with it's cargo, passengers and trailer.



Taxable Gross Weight Computation

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

- The actual unloaded weight of the vehicle fully equipped for service
- The actual unloaded weight of any trailers or semitrailers fully equipped for service customarily used in combination with the vehicle
- The weight of the maximum load customarily carried on the vehicle and on any trailers or semitrailers customarily used in combination with the vehicle



Taxable Gross Weight Determination

If the vehicle is registered only in a State or States that base registration on actual unloaded weight, then calculate taxable gross weight as discussed earlier on slide “Taxable Gross Weight Computation”



Taxable Gross Weight Determination

The weight declared for registering a vehicle in a State may affect the taxable gross weight used to figure the tax.

- Where there is an International Registration Plan registration or IRP which requires a declaration of gross weight as a specific amount, 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.



Tax Rate Overview

Rate of tax

- Special rate rules apply to logging vehicles meeting certain conditions.
- Tax ranges from \$100 to \$550 based on the taxable gross vehicle weight for non-logging vehicles
- Tax is prorated if first use occurs after start of period in July
- Increase in taxable gross weight during tax period requires **amendment** of original return showing suspension



Registration Cab Card

ILLINOIS APPORTIONMENT IDENTIFICATION CARD

ILLINOIS SECRETARY OF STATE

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

[REDACTED]



FIRM # [REDACTED]	FLEET # [REDACTED]	LICENSE # [REDACTED]	DATE ISSUED [REDACTED]	LICENSE EXPIRES [REDACTED]
UNIT # [REDACTED]		VIN [REDACTED]	YEAR [REDACTED]	MAKE [REDACTED]
TYPE TR	FUEL D	TYPE OF CARRIER HAUL FOR HIRE		WEIGHT GR # 80000
LESSOR NAME [REDACTED]		IL WEIGHT 80000	SHV #	SUPP # 0
				USDOT # [REDACTED]

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	AL 80000	AR 80000	AZ 80000
BC 36288	CA 80000	CO 80000	CT 80000
DC 80000	DE 80000	FL 80000	GA 80000
IA 80000	ID 80000	IN 80000	KS 80000



Form 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.	
	Taxable gross weight (in pounds)	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*
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		
<p>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 . . ▶</p>					
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)				



Example of State Registration

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*	Gross Vehicle Weight	FIRST QUARTER July 1 - Sept. 29			SECOND QUARTER Sept. 30 - Dec. 30			THIRD QUARTER Dec. 31 - Mar. 30			✓FOURTH QUARTER** Mar. 31 - June 30		
		REG. FEE	CDF	TOTAL	REG. FEE	CDF	TOTAL	REG. FEE	CDF	TOTAL	REG. FEE	CDF	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



Form 2290 Taxable Vehicle Weight

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 <i>Part II</i> on page 7 of the instructions.)	
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Imposition of Tax


Identifying when the HHVUT may be applicable:

- Highway motor vehicle has a taxable gross weight of 55,000 lbs. or greater
- Month of first use of highway motor vehicle on public highway
- Person liable for tax is the person whose name the highway motor vehicle is, or is required to be, registered under the law of the State or contiguous foreign country in which such vehicle is, or is required to be, registered.



Person Liable for Tax

- Vehicle registration requirement determines who is liable for tax



ALABAMA DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION
INTERNATIONAL REGISTRATION PLAN

P.O. Box 327620 • Montgomery, AL 36132-7620 • (334) 242-2999
(www.revenue.alabama.gov)

CAB CARD

REGISTRANT: MOTOR CARRIER SERVICES UNIT

DBA: _____
ADDRESS: _____
MONTGOMERY, AL 36117

MOTOR CARRIER: The Motor Carrier Responsible for Safety is expected to change during the registration period.

USDOT: _____
ADDRESS: _____

CLIENT ID	FLEET	SUPP	REG YEAR	REG DATE	DATE EXPIRED	ENFORCE DATE
██████	1	1	2015	08/20/2014	7/31/2015	08/01/2015

OWNER/LESSOR MOTOR CARRIER SERVICES UNIT

PLATE	TYPE	FUEL	UNIT	VIN	MODEL	AXLES	MAKE	UNLADEN WGT	COMBINED WGT
██████	TR	D	121	████████████████████	2010	3	STER	27000	80000

***Note - When filing the Form 2290, please ensure the name on the Form 2290 matches the name on the vehicle registration.**



Tax Suspension

Vehicles (other than agricultural) used (or expected to be used) on public highways for 5,000 miles or less:

- Form 2290 filed listing tax suspended vehicles – Category W
- Subsequent Form 2290 filed must verify vehicle was used for 5,000 miles or less
- If 5,000 miles exceeded, full tax amount is due and **original** return must be amended to report and pay the additional tax due.



Tax Suspensions (Continued)

Agricultural vehicles used (or expected to be used) on public highways for 7,500 miles or less:

- Used (or expected to be used) primarily for farming purposes and is registered (under state laws) as a highway motor vehicle used for farming purposes for the entire period.
- 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, full tax amount is due and **original** return must be amended to report and pay the additional tax due.



Filing Due Dates

The filing for the Form 2290 deadline **is not** tied to the vehicle state registration date.

Regardless of the vehicle's state 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.



Filing Due Dates

IF, in this period, the vehicle is first used during...	THEN, file Form 2290 and make your payment by...	And enter this date on Form 2290, line 1
July 2024	September 3, 2024	202407
August 2024	September 30, 2024	202408
September 2024	October 31, 2024	202409
October 2024	December 2, 2024	202410
November 2024	December 31, 2024	202411
December 2024	January 31, 2025	202412
January 2025	February 28, 2025	202501
February 2025	March 31, 2025	202502
March 2025	April 30, 2025	202503
April 2025	June 2, 2025	202504
May 2025	June 30, 2025	202505
June 2025	July 31, 2025	202506



Example Form 2290

Year 1

Vehicle (Category V) first used on February 15

Filing due date March 31

Coverage period February – June 30

Use Partial Period Tax Table – Form 2290 Instructions



Example Form 2290 (Continued)

Year 1

Part I Figuring the Tax		Y	Y	Y	Y	M	M	
<i>Caution: If you purchased a used vehicle from a private seller, see instructions.</i>								
1	Was the vehicle(s) reported on this return used on public highways during July 2023? If "YES," enter 202307 in the boxes to the right. If "NO," see the table on page 3 of the instructions . . .	2	0	2	4	0	2	
2	Tax. Enter the Total from Form 2290, page 2, column (4)						229.	17
3	Additional tax from increase in taxable gross weight (see instructions)						0.	00
4	Total tax. Add lines 2 and 3						229.	17
5	Credits (Attach supporting documentation. See instructions.)						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"/>						229.	17
Part II Statement in Support of Suspension (Complete the statements that apply. Attach additional sheets if needed.)								



Example Form 2290 (Continued)

Year 2

Vehicle (Category V) used entire year starting in July

Filing due date August 31

Coverage period July 1 – June 30



Example Form 2290 (Continued)

Year 2

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 2023**? If "YES," enter **202307** 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	4	0	7	
2						550.	00
3						0.	00
4						550.	00
5						0.	00
6						550.	00



Credits and Refunds Heavy Highway Vehicle Use Tax

Prorated credit of tax paid may be allowed after a vehicle is:

- Sold (no longer used by the seller), destroyed (damaged due to an accident or other casualty to such an extent that it is not economical to rebuild), or stolen
- Claim may be made on next Form 2290, however, claim cannot exceed tax reported on Form 2290. Therefore, any excess will be claimed on Form 8849 Schedule 6
- **NO** credit for decrease in taxable gross weight, discontinued use, or conversion to an exempt use



Amending a Form 2290

An amended Form 2290 should be filed if a correction to the originally filed return is needed for the following:

- If reporting additional tax from an increase in the taxable gross vehicle weight.
- If reporting suspended vehicles now exceeding the mileage use limit. (5,000 or 7,500 miles).
- If correcting a VIN incorrectly reported on a previous return. Attach an explanation including the VIN as previously reported.

If any of the above situations are applicable, **check the box for amended return** on the Form 2290.



Proof of Payment Form 2290 Schedule 1

- Report vehicles by VIN – taxed vehicles
- Report vehicles by VIN – tax suspended vehicles
- Proof of payment with State DMV
- 60-day rule
- See Form 2290 Schedule 1 and Instructions



Form 2290 Schedule 1

Version A, Cycle 2

Comp. Note: Name/Address fields globally bound - margins set to unify various field widths

SCHEDULE 1 (Form 2290)

(Rev. July 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2024, through June 30, 2025

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)
<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

Part I

Vehicles You Are Reporting (enter VIN and category)

Category A through W
(category W for
suspended vehicles)

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

Navigation bar with icons for mouse, touch, zoom (102%), print, copy, paste, and other utility functions.



Form 2290 Schedule 1

60-day rule:

- Allows taxpayer to register a vehicle without a receipted Schedule 1 when a bill of sale is presented to the DMV showing the vehicle was acquired within 60 days of registering the vehicle
- Taxpayer is still required to file Form 2290 and pay any tax owed by the due date

Exception:

- For registration occurring in July, August, or September, a State may accept the immediate previous taxable year's receipted Schedule 1 as proof of payment.



Recordkeeping

For vehicles with taxable gross weight of 55,000 pounds or greater, the taxpayer must keep records to substantiate:

- Liability and amount
- Vehicle use of 5,000 miles or less (7,500 miles or less for agricultural vehicle)
- Entitlement to claims for refund or credit



Filing Form 2290

E-file

- Required if reporting 25 or more taxed vehicles
- **Encouraged for all filers**
- Watermarked Schedule 1 is available in minutes
- List of approved e-filer providers available at irs.gov

Paper File

- Fill out and send paper Form 2290, available with instructions and address on [IRS.gov](https://irs.gov)
- Schedule 1 will be stamped and returned by IRS within 6 weeks to taxpayer



Watermarked Schedule 1

SCHEDULE 1 (Form 2290) **Schedule of Heavy Highway Vehicles**
 (Rev. July 2016) Department of the Treasury Internal Revenue Service
 For the period July 1, 2016, through June 30, 2017
 ▶ 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 vehicle(s) with a state. OMB No. 1545-0143

Name: **John Doe** Employer identification number: **00-1234567**

Type or Print Address (number, street, and room or suite no.): **100 Main Street**

City or town, state or province, country, and ZIP or foreign postal code: **Anywhere, USA**

Part I	Vehicles You Are Reporting (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	X X	V
2	X X	V
3	X X	V
4	X X	V
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		

Part II Summary of Reported Vehicles

a	Total number of reported vehicles	4
b	Enter the total number of taxable vehicles on which the tax is suspended (category W)	
c	Total number of taxable vehicles. Subtract line b from line a	4

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 112500 Schedule 1 (Form 2290) (Rev. 7-2016)



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.



Filing Tips to Remember

- Use the correct year's tax return. **Do not** alter the tax period printed at the top of Form 2290 or Schedule 1.
- If filing for a partial period, ensure you use the correct month in Part 1, line 1.
- If filing for a partial period, ensure you report and pay the correct amount of tax in Part 1, line 2.
- Employer identification number (EIN). You cannot use your Social Security number. If you don't already have an EIN, You can apply at [IRS.gov](https://www.irs.gov). It will take us about four weeks to establish your new EIN in our systems.
- Form 2290 e-file begins on July 1st and is encouraged for all filers
- Pay the tax via Electronic Funds Withdrawal, EFTPS, by credit card or by check or money order.



Form 2290 Information

Trucking Tax Center link:

<https://www.irs.gov/businesses/small-businesses-self-employed/trucking-tax-center>



Fuel Compliance Program

- Promote compliance with fuel tax laws
 - Undyed (clear) diesel fuel is utilized for on road use
 - Dyed diesel fuel is untaxed and specified for uses such as agriculture, off road machinery and heating oil.
- Fuel Compliance Officers conduct random inspections of entities throughout the fuel distribution chain, including inspections on-road, retail stations, and wholesalers .



Fuel Compliance Program

Penalties for improper use of dyed diesel

- Penalty is a minimum of \$1,000 or \$10 per gallon.
- Any prior violations add \$1,000 per incident.
- If vehicle in violation was fueled at the entity's facility those gallons in the storage tank may be included in the calculation.



Heavy Highway Vehicle Use Tax and Fuel Compliance Program

Questions?