

Communications & Liaison  
STAKEHOLDER LIAISON

## Understanding Form 2290 – Heavy Highway Vehicle Use Tax

Media: [CL.SL.Web.Conference.Team@IRS.gov](mailto:CL.SL.Web.Conference.Team@IRS.gov)

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### Technology Problems?

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**Understanding Form 2290 –  
Heavy Highway Vehicle Use Tax**

July 7, 2022



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STAKEHOLDER LIAISON**



**Veronica Tubman  
Senior Stakeholder Liaison**



**Kenji Chavez  
Senior Stakeholder Liaison**



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**Agenda**

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

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**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>**
-

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**Overview of the Heavy Highway  
Vehicle Use Tax – cont.**

- **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**
- —

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**Use Form 2290**

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

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**Polling Question #1**

**The Heavy Highway Vehicle Use Tax is:**

- a. Based on a vehicle's taxable gross weight**
  - b. Applies to highway motor vehicles with a Taxable Gross weight of 55,000 pounds or more**
  - c. Applies to highway motor vehicles used on public roads**
  - d. All of the above**
- ———

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**Taxable Vehicle 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**
- ———

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**Taxable Vehicle 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

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**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    **SUPP #** 0

**LESSOR NAME** [REDACTED]    **IL WEIGHT** 80000    **SHV #** [REDACTED]    **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

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**2290 Taxable Vehicle Weight**

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.	
		(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		
<b>Totals.</b> 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.)				

**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	COF	TOTAL	REG. FEE	COF	TOTAL	REG. FEE	COF	TOTAL	REG. FEE	COF	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

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#### 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		
<p><b>Totals.</b> 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.)				

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**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.**

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**Polling Question #2**

**What are the different methods of determining the vehicles taxable gross weight used in computing the Heavy Highway Vehicle Use Tax?**

- a. International Registration Plan registration (IRP) - Specific gross weight**
  - b. The state vehicle registration gross vehicle weight category**
  - c. Actual Unloaded Weight**
  - d. All of the above**
- ———

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**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**

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**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.**

— ———

<b>IF, in this period, the vehicle is first used during...</b>	<b>Filing Due Dates – cont. THEN, file Form 2290 and make your payment by...*</b>	<b>and enter this date on Form 2290, line 1**</b>
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

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**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).**

— —

**2290** 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](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
 OMB No. 1545-0143

Name: **John Cornhusker** Employer identification number (EIN): **12-3456789**

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  VIN Correction

Final Return

**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				550.	00	
3 Additional tax from increase in taxable gross weight (see instructions) . . . . .	3				0.	00	
4 Total tax. Add lines 2 and 3 . . . . .	4				550.	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				550.	00	

**Example 1 – cont. 2**

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.

Form 2290 (Rev. 7-2022)

<b>SCHEDULE 1</b> <b>(Form 2290)</b> <small>(Rev. July 2022)</small> <small>Department of the Treasury</small> <small>Internal Revenue Service</small>	<b>Schedule of Heavy Highway Vehicles</b> For the period July 1, 2022, through June 30, 2023 <b>▶ 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.</b>	<small>OMB No. 1545-0143</small>																																																																																																											
<b>Type or Print</b>	Name <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <b>John Cornhusker</b>	Employer identification number (EIN) <div style="display: flex; justify-content: space-between; align-items: center;"> <span style="border: 1px solid black; padding: 2px;">1</span> <span style="border: 1px solid black; padding: 2px;">2</span> <span style="border: 1px solid black; padding: 2px;">-</span> <span style="border: 1px solid black; padding: 2px;">3</span> <span style="border: 1px solid black; padding: 2px;">4</span> <span style="border: 1px solid black; padding: 2px;">5</span> <span style="border: 1px solid black; padding: 2px;">6</span> <span style="border: 1px solid black; padding: 2px;">7</span> <span style="border: 1px solid black; padding: 2px;">8</span> <span style="border: 1px solid black; padding: 2px;">9</span> </div>																																																																																																											
	Address (number, street, and room or suite no.) <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <b>245 Main Street</b>	<b>Example 1 – cont. 3</b>																																																																																																											
	City or town, state or province, country, and ZIP or foreign postal code <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <b>Omaha, Nebraska 68111</b>	Month of first use (see instructions) <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;">Y</td> <td style="border: 1px solid black; width: 20px;">M</td> <td style="border: 1px solid black; width: 20px;">M</td> </tr> <tr> <td>2</td> <td>0</td> <td>2</td> <td>2</td> <td>0</td> <td>7</td> </tr> </table>	Y	Y	Y	Y	M	M	2	0	2	2	0	7																																																																																															
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2	0	2	2	0	7																																																																																																								
<b>Part I</b> Vehicles You Are Reporting (enter VIN and category)	Category A through W (category W for suspended vehicles)																																																																																																												
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">1</td> <td style="border: 1px solid black; padding: 2px;">0</td><td style="border: 1px solid black; padding: 2px;">8</td><td style="border: 1px solid black; padding: 2px;">7</td><td style="border: 1px solid black; padding: 2px;">6</td><td style="border: 1px solid black; padding: 2px;">1</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="border: 1px solid black; padding: 2px;"></td><td style="border: 1px solid black; padding: 2px;"></td> </tr> <tr> <td style="text-align: center;">3</td> <td style="border: 1px solid black; padding: 2px;"></td><td style="border: 1px solid black; padding: 2px;"></td> </tr> <tr> <td style="text-align: center;">4</td> <td style="border: 1px solid black; padding: 2px;"></td><td style="border: 1px solid black; padding: 2px;"></td> </tr> <tr> <td style="text-align: center;">5</td> <td style="border: 1px solid black; padding: 2px;"></td><td style="border: 1px solid black; padding: 2px;"></td> </tr> <tr> <td style="text-align: center;">6</td> <td style="border: 1px solid black; padding: 2px;"></td><td style="border: 1px solid black; padding: 2px;"></td> </tr> </table>	1	0	0	0	0	0	0	0	0	0	0	0	0	0	8	7	6	1	2																		3																		4																		5																		6																		v
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**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.**

**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](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

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**      **Example 2 – cont.**

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

Check if applicable:

Address Change

Amended Return

VIN Correction

Final 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.

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 . . . ▶

	Y	Y	Y	Y	M	M
1	2	0	2	2	1	1

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  . . . . . ▶

2	366.	67
3	0.	00
4	366.	67
5	0.	00
6	366.	67

Page 2

**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
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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
				366.67		1		366.67	
<b>Totals.</b> 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.

Form 2290 (Rev. 7-2022)

**Example 2 – cont. 3**

**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	255.00	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	129.67	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

<b>SCHEDULE 1</b> (Form 2290) (Rev. July 2022) Department of the Treasury Internal Revenue Service		<b>Schedule of Heavy Highway Vehicles</b> For the period July 1, 2022, through June 30, 2023						OMB No. 1545-0143	
		▶ <b>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.</b>							
<b>Type or Print</b>	Name <b>John Cornhusker</b>						Employer identification number (EIN) <b>1 2 - 3 4 5 6 7 8 9</b>		
	Address (number, street, and room or suite no.) <b>245 Main Street</b>						<b>Example 2 – cont. 4</b>		
	City or town, state or province, country, and ZIP or foreign postal code <b>Omaha, Nebraska 68111</b>						Month of first use (see instructions) Y Y Y Y M M <b>2 0 2 2 1 1</b>		
<b>Part I</b>		<b>Vehicles You Are Reporting</b> (enter VIN and category)						Category A through W (category W for suspended vehicles)	
1	<b>0 0 0 0 0 0 0 0 0 0 0 0 2 3 1 1</b>						<b>V</b>		
2									
3									
4									
5									
6									
7									
8									

**Communications & Liaison  
STAKEHOLDER LIAISON**

**Example 3**

**All of Trucker A's 4 vehicles are first used in the current period in July 2022 by driving them from the dealership on the public highway to his warehouse after purchasing them and are required to be registered in his name. Trucker A must file one Form 2290 on or before August 31, 2022, to report his vehicles.**

<p><b>Form 2290</b> (Rev. July 2022) Department of the Treasury Internal Revenue Service (99)</p>	<p><b>Heavy Highway Vehicle Use Tax Return</b> For the period July 1, 2022, through June 30, 2023 ▶ <b>Attach both copies of Schedule 1 to this return.</b> ▶ <b>Go to <a href="http://www.irs.gov/Form2290">www.irs.gov/Form2290</a> for instructions and the latest information.</b></p>	<p>Keep a copy of this return for your records.  OMB No. 1545-0143</p>																																																	
<p><b>Type or Print</b></p>	<p>Name <b>Trucker A</b></p> <p>Address (number, street, and room or suite no.) <b>30 Golden State Street</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code <b>San Francisco, CA 94158</b></p>	<p>Employer identification number (EIN) 1 2 - 3 4 5 6 7 9 X</p>																																																	
<p>Check if applicable:</p> <p><input type="checkbox"/> Address Change</p> <p><input type="checkbox"/> Amended Return</p> <p>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. <b>Don't</b> check this box for any other reason.</p> <p><input type="checkbox"/> VIN Correction</p> <p>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. <b>Don't</b> check this box for any other reason.</p> <p><input type="checkbox"/> Final Return</p> <p>Check this box if you no longer have taxable vehicles to report.</p>																																																			
<p><b>Part I Figuring the Tax</b> <i>Caution: If you purchased a used vehicle from a private seller, see instructions.</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:60%;"></th> <th style="width:5%;"></th> <th style="width:5%;">Y</th> <th style="width:5%;">Y</th> <th style="width:5%;">Y</th> <th style="width:5%;">M</th> <th style="width:5%;">M</th> </tr> </thead> <tbody> <tr> <td><b>1</b> Was the vehicle(s) reported on this return used on public highways during <b>July 2022</b>? If "YES," enter <b>202207</b> in the boxes to the right. If "NO," see the table on page 3 of the instructions . ▶</td> <td align="center"><b>1</b></td> <td align="center">2</td> <td align="center">0</td> <td align="center">2</td> <td align="center">2</td> <td align="center">0 7</td> </tr> <tr> <td><b>2</b> Tax. Enter the <b>Total</b> from Form 2290, page 2, column (4) . . . . . ▶</td> <td align="center"><b>2</b></td> <td align="right" colspan="5">1850. 00</td> </tr> <tr> <td><b>3</b> Additional tax from increase in taxable gross weight (see instructions) . . . . . ▶</td> <td align="center"><b>3</b></td> <td align="right" colspan="5">0. 00</td> </tr> <tr> <td><b>4</b> Total tax. Add lines 2 and 3 . . . . . ▶</td> <td align="center"><b>4</b></td> <td align="right" colspan="5">1850. 00</td> </tr> <tr> <td><b>5</b> Credits (Attach supporting documentation. See instructions.) . . . . . ▶</td> <td align="center"><b>5</b></td> <td align="right" colspan="5">0. 00</td> </tr> <tr> <td><b>6</b> 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"/> . . . . . ▶</td> <td align="center"><b>6</b></td> <td align="right" colspan="5">1850. 00</td> </tr> </tbody> </table>					Y	Y	Y	M	M	<b>1</b> Was the vehicle(s) reported on this return used on public highways during <b>July 2022</b> ? If "YES," enter <b>202207</b> in the boxes to the right. If "NO," see the table on page 3 of the instructions . ▶	<b>1</b>	2	0	2	2	0 7	<b>2</b> Tax. Enter the <b>Total</b> from Form 2290, page 2, column (4) . . . . . ▶	<b>2</b>	1850. 00					<b>3</b> Additional tax from increase in taxable gross weight (see instructions) . . . . . ▶	<b>3</b>	0. 00					<b>4</b> Total tax. Add lines 2 and 3 . . . . . ▶	<b>4</b>	1850. 00					<b>5</b> Credits (Attach supporting documentation. See instructions.) . . . . . ▶	<b>5</b>	0. 00					<b>6</b> 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"/> . . . . . ▶	<b>6</b>	1850. 00				
		Y	Y	Y	M	M																																													
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<b>6</b> 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"/> . . . . . ▶	<b>6</b>	1850. 00																																																	

Form 2290 (Rev. 7-2022) Page 2

### Tax Computation Example 3 – cont. 2

Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) <small>See the tables at the end of the separate instructions.</small>		(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						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
<b>Totals.</b> 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	
<b>W</b> 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.

Form 2290 (Rev. 7-2022)

## 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  
▶ **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

<b>Type or Print</b>	Name <b>Trucker A</b>	Employer identification number (EIN) <table border="1" style="width: 100%; text-align: center;"> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>9</td><td>X</td></tr> </table>	1	2	3	4	5	6	7	9	X
	1	2	3	4	5	6	7	9	X		
	Address (number, street, and room or suite no.) <b>30 Golden State Street</b>										
City or town, state or province, country, and ZIP or foreign postal code <b>San Francisco, CA 94158</b>											
		Month of first use (see instructions) Y Y Y Y M M <table border="1" style="width: 100%; text-align: center;"> <tr><td>2</td><td>0</td><td>2</td><td>2</td><td>0</td><td>7</td></tr> </table>	2	0	2	2	0	7			
2	0	2	2	0	7						
<b>Part I</b> Vehicles You Are Reporting (enter VIN and category)											
1	0 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 0 0 2 3 2 3	P									
3	0 0 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 0 0 3 0 3 0	V									
5											
6											

**Communications & Liaison  
STAKEHOLDER LIAISON**

**Polling Question #3**

**When does the Form 2290 have to be filed?**

- a. By the last day of the month following the month in which you first use the vehicle**
  - b. By the first day of the month following the month in which you first use the vehicle**
  - c. By the 15<sup>th</sup> day of the month following the month in which you first use the vehicle**
  - d. By the last day of the month in which you first use the vehicle**
- —

**Communications & Liaison  
STAKEHOLDER LIAISON**

**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 by August 31, 2022, and the vehicles first used in August on a separate return filed by September 30, 2022.**

— —

**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](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

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**

**Example 3a – cont.**

Check if applicable:  
 Address Change  
 Amended Return  
 VIN Correction  
 Final Return

**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 . ▶	2	0	2	2	0	7
2 Tax. Enter the Total from Form 2290, page 2, column (4) . . . . . ▶	1808. 00					
3 Additional tax from increase in taxable gross weight (see instructions) . . . . . ▶	0. 00					
4 Total tax. Add lines 2 and 3 . . . . . ▶	1808. 00					
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"/> . . . . . ▶	1808. 00					

Form 2290 (Rev. 7-2022) Page 2

**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
<b>Totals.</b> 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.

Form 2290 (Rev. 7-2022)

## Example 3a – cont. 3

<b>SCHEDULE 1</b> <b>(Form 2290)</b> <small>(Rev. July 2022)</small> Department of the Treasury Internal Revenue Service	<b>Schedule of Heavy Highway Vehicles</b> For the period July 1, 2022, through June 30, 2023 ► <b>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.</b>	OMB No. 1545-0143																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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Form 2290 (Rev. 7-2022) Page 2

### 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) <small>See the tables at the end of the separate instructions.</small>		(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
<b>Totals.</b> 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.

Form 2290 (Rev. 7-2022)

### 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).

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

<b>SCHEDULE 1</b> <b>(Form 2290)</b> <small>(Rev. July 2022)</small> <small>Department of the Treasury</small> <small>Internal Revenue Service</small>	<b>Schedule of Heavy Highway Vehicles</b> For the period July 1, 2022, through June 30, 2023 ▶ <b>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.</b>	<small>OMB No. 1545-0143</small>																		
Type or Print	Name _____ <b>Trucker B</b>	Employer identification number (EIN) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; text-align: center;">1</td> <td style="border: 1px solid black; width: 20px; text-align: center;">2</td> <td style="border: 1px solid black; width: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; text-align: center;">3</td> <td style="border: 1px solid black; width: 20px; text-align: center;">4</td> <td style="border: 1px solid black; width: 20px; text-align: center;">5</td> <td style="border: 1px solid black; width: 20px; text-align: center;">6</td> <td style="border: 1px solid black; width: 20px; text-align: center;">7</td> <td style="border: 1px solid black; width: 20px; text-align: center;">8</td> <td style="border: 1px solid black; width: 20px; text-align: center;">X</td> </tr> </table>	1	2	-	3	4	5	6	7	8	X								
	1	2	-	3	4	5	6	7	8	X										
	Address (number, street, and room or suite no.) _____ <b>1587 Arrowhead Lane</b>																			
	City or town, state or province, country, and ZIP or foreign postal code _____ <b>Kansas City, MO 64129</b>		Month of first use (see instructions) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; text-align: center;">Y</td> <td style="border: 1px solid black; width: 20px; text-align: center;">Y</td> <td style="border: 1px solid black; width: 20px; text-align: center;">Y</td> <td style="border: 1px solid black; width: 20px; text-align: center;">Y</td> <td style="border: 1px solid black; width: 20px; text-align: center;">M</td> <td style="border: 1px solid black; width: 20px; text-align: center;">M</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">2</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">2</td> <td style="border: 1px solid black; text-align: center;">2</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">8</td> </tr> </table>	Y	Y	Y	Y	M	M	2	0	2	2	0	8					
Y	Y	Y	Y	M	M															
2	0	2	2	0	8															
<b>Part I</b> Vehicles You Are Reporting (enter VIN and category)		Category A through W (category W for suspended vehicles)																		
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### 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. He 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 sale.**

**Because of that, and that John's first taxable use was to drive the truck to his home in the month of sale (September), 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.**

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**Vehicle Sold Information – cont.**

<u>Last 4 digits of VIN</u>	<u>Month of First Use</u>	<u>Taxable Gross Weight Category</u>	<u>Tax Paid</u>
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

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**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:

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**Example 4 – cont.**

<u>Last 4 digits of VIN</u>	<u>Taxable Gross Weight</u>	<u>Taxable Gross Weight Category</u>
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

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**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.

**2290** 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](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

Name: **ABC Trucking Company, Inc.**  
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**

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

Type or Print: **Example 4 – cont. 3**

Check if applicable:  
 Address Change  
 Amended Return  
 VIN Correction  
 Final Return

**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 . . . ▶	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.

Form 2290 (Rev. 7-2022) Page 2

**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
<b>Totals.</b> 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.

Form 2290 (Rev. 7-2022)

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 <b>ABC Trucking Company, Inc.</b>		Employer identification number (EIN) <b>1 2 - 3 4 5 6 9 8 X</b>																
	Address (number, street, and room or suite no.) <b>P.O. Box 3216</b>																		
	City or town, state or province, country, and ZIP or foreign postal code <b>Houston, TX 77017</b>				Month of first use (see instructions) Y Y Y Y M M <b>2 0 2 2 0 7</b>														
<b>Part I</b>		<b>Vehicles You Are Reporting</b> (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	9	8	0	1	V	
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	8	0	2	V
3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	8	0	3	V
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	8	0	4	V
5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	8	0	5	V
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	8	0	6	L
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	8	0	7	N
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	8	0	8	P
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	8	0	9	K
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	8	1	0	W
11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	5	6	4	T
12																			

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**Polling Question #4**

**Linda first used a vehicle she purchased in October 2022 on October 9, 2022. The seller had paid the tax for the current period on that vehicle. What month is Linda's Form 2290 due on her new vehicle?**

- a. November 2022
- b. December 2022
- c. January 2023
- d. Linda is not required to file a Form 2290

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**Filing Form 2290**

**Gather your information:**

- **EIN – you must have an Employer ID Number to file. Apply at IRS.gov, keyword EIN.**
  - **Your name control must match your EIN.**
  - **VIN number for each vehicle.**
  - **Taxable gross weight for each vehicle.**
- ———

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**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.**
- ———

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**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.**
- 

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**Filing Form 2290 Schedule 1**

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



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**Polling Question #5**

**Which of the following is NOT true?**

- a. When E-filing 2290, you'll receive your IRS-watermarked Schedule 1 within a few minutes.**
  - b. You can pay your Heavy Highway Vehicle Use Tax electronically.**
  - c. Your Heavy Highway Vehicle Use Tax payment is due when you file Form 2290.**
  - d. When E-filing 2290, you'll receive your IRS-watermarked Schedule 1 within 6 weeks.**
- —

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**Reasons to E-file**

**E-file your Form 2290 to:**

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

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**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.**

— ———

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**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.**

— ———

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**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.**

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**Polling Question #6**

**What options do you have to pay your Heavy Highway Vehicle Use Tax?**

- a. Credit card or debit card
- b. Electronic funds withdrawal
- c. Electronic Federal Tax Payment System
- d. Check or money order
- e. All of the above
- f. None of the above

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**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 for the upcoming year.**
- —

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**Filing Season Tips to Remember – cont.**

- **Form 2290 e-file begins on July 1<sup>st</sup>.**
  - **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.**
- —

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**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)**
- —

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**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**
- —

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**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**
- —

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**Upcoming Webinars**

- **For information on future webinars, visit IRS.gov and use keyword search “webinars”.**
  - **Visit the IRS Video Portal for a variety of video and audio topics.**
  - **[www.irsvideos.gov](http://www.irsvideos.gov)**
- —

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**Certificates & Continuing Education**

- **Certificates of Completion will be emailed within the next few weeks.**
- **If you are eligible for Continuing Education from the IRS, the credit will be posted in your PTIN account.**
- **If you have not received your certificate and/or credit by July 28<sup>th</sup> please email us:**

**[CL.SL.Web.Conference.Team@IRS.gov](mailto:CL.SL.Web.Conference.Team@IRS.gov)**

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**THANK YOU!**