

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
- <u>https://www.treasurydirect.gov/govt/r</u> <u>eports/tfmp/highway/highway.htm</u>



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



Use Form 2290

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



Highway Motor Vehicles

IRS Example of Tractor (Front)





IRS







Vehicles Not Taxed

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



Vehicles Not Taxed MME Crane





Vehicles Not Taxed MME Crane





Off-highway Dump Truck





Small Business/Self Employed Excise Tax

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



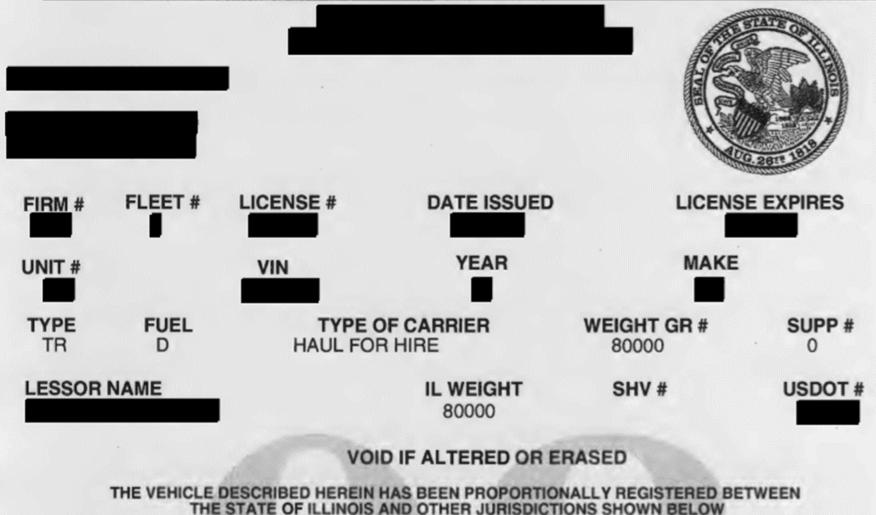
Taxable Gross Weight – cont.

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



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



2290 Taxable Vehicle Weight

Category		Annu (vehicle	l) al tax es used g July)	(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.				
Cate	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					
Т	73,001 - 74,000	518.00	388.50					
υ	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 . . . ►

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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, Reduced part-year fees apply only to vehicles just purchased or recently brought into the state.

BUS, TRUCK	BUS, TRUCK, TRACTOR*		FIRST QUARTER			SECOND QUARTER			RTER	FOURT	RTER**	
	Gross Vehicle	July 1 - Sep	ot. 29	Sept. 3	30 - De	ec. 30	Dec.	31 - M	ar. 30	Mar. 3	1 - Jun	e 30
Plate Type	Weight	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
F٠	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
К	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
Р	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
Т	*** 59,501-64,000	1,970 283	2,253	1,480	213	1,693	990	143	1,133	500	72	572
٧	*** 64,001-73,280	2,294 330	2,624	1,723	248	1,971	1,152	166	1,318	581	84	665
Х	*** 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, Reduced part-year fees apply only to vehicles just purchased or recently brought into the state.

L	32,001-36,000	982	141	1,123	739	107	846
Ν	36,001-40,000	1,202	173	1,375	904	130	1,034
Ρ	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
Т	*** 59,501-64,000	1,970	283	2,253	1,480	213	1,693
٧	*** 64,001-73,280	2,294	330	2,624	1,723	248	1,971
Х	*** 73,281-77,000	2,622	377	2,999	1,969	283	2,252
Ζ	*** 77,001-80,000	2,790	401	3,191	2,095	301	2,396

Small Business/Self Employed RS Excise Tax

2290 Taxable Vehicle Weight – cont.

J	63,001 - 64,000	298.00	223.50	
κ	64,001 - 65,000	320.00	240.00	
L	65,001 - 66,000	342.00	256.50	
Μ	66,001 - 67,000	364.00	273.00	
Ν	67,001 - 68,000	386.00	289.50	
0	68,001 - 69,000	408.00	306.00	
Ρ	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	
Т	73,001 – 74,000	518.00	388.50	
υ	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 (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



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).

Departn	229 uly 2022) nent of the T Revenue Se		2022, throu s of Schedule		r	Keep a copy of this return for your records. OMB No. 1545-0143									
		Name			Employer	identif	ification number (EIN)								
		John Cornhusker			1 2	- 3	4	5 6	6 7	8	9				
т	ype	Address (number, street, and room or suite no.)													
	Print	245 Main Street				Exa	amp)le '	1 –	con	t.				
		City or town, state or province, country, and ZIP or foreign pos	stal code												
	Omaha, Nebraska 68111														
Check if applicable:															
	Address	Change		VIN Correction	f		ations		biel	_					
				Check this box i	-		-				lod				
	Amende	d Return		identification number (VIN) lis Schedule 1 (Form 2290). Atta											
		is box if reporting (a) additional tax from an in taxable gross vehicle weight or (b) suspended		return. Don't ch											
		exceeding the mileage use limit. Don't check		Final Return											
1	this box	for any other reason.		Check this box i report.	f you no	longe	r hav	e tax	able	vehic	les	to			
Par	tl F	iguring the Tax													
Cauti	on: If yo	u purchased a used vehicle from a private seller, se	ee instructio	ns.			Υ	Υ	Υ	Y N	Λ	М			
1		e vehicle(s) reported on this return used on public i	· ·	· ·	-										
	enter 202207 in the boxes to the right. If "NO," see the ta				ns. 🕨	1	2	0	2	2	0	7			
2 Tax. Enter the Total from Form 2290, page 2, column (4)				• 🕨	2				58	50 <u>.</u>	00				
3		nal tax from increase in taxable gross weight (see	instructions)	· . 🕨	3					0.	00			
4							55	50 <u>.</u>	00						
5	Credits (Attach supporting documentation. See instructions.)								0.	00					

6

550. 00

			-	
6	Balance due. Subtract line	e 5 from line 4.	This is the amount you owe.	Check the applicable
	box if payment is through:	EFTPS	Credit or debit card	🕨

Small Business/Self Employed Excise Tax

L	65,001 - 66,000	342.00	256.50							L
Μ	66,001 - 67,000	364.00	273.00							Μ
Ν	67,001 - 68,000	386.00	289.50							Ν
0	68,001 - 69,000	408.00	306.00							0
Ρ	69,001 - 70,000	430.00	322.50							Ρ
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
Т	73,001 - 74,000	518.00	388.50							Т
U	74,001 - 75,000	540.00	405.00							U
۷	over 75,000	550.00	412.50			1			550.00	۷
Tot	als. Add the number of v	vehicles in co	lumns (3)(a)	and (3)(b). Enter	the total here.					
(Thi	s should be the same tot	al of taxable	vehicles sho	wn on Schedule	e 1, Part II, line					
c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . ►						1		\$	550.00	
14/	Tax-Suspended Vehicles									
W	(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.

(Fo (Rev. Depa	HEDULE rm 2290) July 2022) rtment of the T nal Revenue Se	For the peri-	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.							
		Name		Employer ide	ntification n	umber (EIN)				
		ohn Cornhusker		1 2 -	3 4 5	6 7 8 9				
	Туре	Address (number, street, and room or suite no.)								
c	or Print	45 Main Street			Examp	le 1 – cont. 3				
	City or town, state or province, country, and ZIP or foreign postal code					Month of first use (see instructions)				
					ΥY	ŶYYMM				
_)maha, Nebraska 68111			2 0	2 2 0 7				
Pa	art I V	hicles You Are Reporting (enter V	IN and category)			Category A through W (category W for suspended vehicles)				
1	0 0		0 8 7 6 1			v				
2										
3										
4										
5										
6										



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.

	290 (2022) nt of the Tre evenue Serv		For the period July 1, 20 ► Attach both copies of	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				
	1	Name			Er	mployer id	dentif	ication	numbe	r (EIN)				
	L	lohn Co	rnhusker			1 2	3	4	5 6	7 8	9			
-	pe Print		(number, street, and room or suite no.)				E	kamj	ple 2 ·	– cont	t.			
			wn, state or province, country, and ZIP or foreign postal c	ode										
Check i	if applica	able:												
	Check if applicable: Address Change				VIN Correction Check this box if y identification numb			<u> </u>			ilod			
C		s box if	reporting (a) additional tax from an le gross vehicle weight or (b) suspended		Schedule 1 (Form 2 return. Don't check	2290). Á	ttacl	h an e	xplana	ation to	the			
			· · · ·		Final Return									
	vehicles exceeding the mileage use limit. Don't check this box for any other reason.				Check this box if y report.	ou no lo	nger	r have	e taxab	le vehic	cles	to		
Part	Fig	juring	the Tax											
Cautio	Caution: If you purchased a used vehicle from a private seller, s			nstructio	ns.			Υ	Y Y	YI	М	Μ		
1	1 Was the vehicle(s) reported on this return used on public		e(s) reported on this return used on public high	ways du	ring July 2022? If "Y	'ES,"	[
	enter 202207 in the boxes to the right. If "NO," see the tab		the boxes to the right. If "NO," see the table of	on page :	3 of the instructions	. 🕨	1	2	0 2	2	1	1		
2	2 Tax. Enter the Total from Form 2290, page 2, column (4)			. 🕨	2			3	66 <u>.</u>	67				
3	Additional tax from increase in taxable gross weight (see instructions)				. 🕨	3				0.	00			

4

5

6

366.

366.

0. 00

67

67

		-	_					
4	Total tax. Add lines 2 and 3							
5	Credits (Attach supporting docume	entation.	See in:	structio	ons.)			

Small Business/Self Employed Excise Tax

Form 2290 (Rev. 7-2022)

Page 2

				Tax Comp	utation	Example 2 – cont. 2						
Category		(1 Annu (vehicle during	al tax es used	Partial-p (vehicles first of See the table	2) eriod tax used after July) s at the end of instructions.	Num	3) ber of icles	(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category			
Cate	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*					
Α	55,000	\$100.00	\$75.00	\$	\$			\$	A			
< <u> </u>	55,001 - 56,000	122.00	91.50						BC			
С	56,001 - 57,000	144.00	108.00						C			
D	57,001 - 58,000	166.00	124.50						D E F			
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						н			
<u> </u>	62,001 - 63,000	276.00	207.00						1			
	63,001 - 64,000	298.00	223.50						J			
J K L	64,001 - 65,000	320.00	240.00						ĸ			
_ <u>L</u>	65,001 - 66,000	342.00	256.50						L			
Μ	66,001 - 67,000	364.00	273.00						M			
N O P	67,001 - 68,000	386.00	289.50						N			
0	68,001 - 69,000	408.00	306.00						O P			
<u>P</u>	69,001 - 70,000	430.00	322.50									
	70,001 - 71,000	452.00	339.00						Q R			
Q R S T	71,001 - 72,000	474.00	355.50						R			
	72,001 - 73,000	496.00	372.00						S T			
<u> </u>	73,001 - 74,000	518.00	388.50									
V	74,001 - 75,000	540.00	405.00						U			
	over 75,000	550.00	412.50	366.67		1	-	366.6	7 V			
	als. Add the number of v											
	s should be the same tot					1		¢				
<u>c.</u>) /	Add the amounts in colum Tax-Suspended Vehicles	in (4). Enter tr	le total nere	and on Form 229	90, line 2 . 🕨	1		\$ 366.6	4			
w	(See Part II on page 7 of the instructions.)											

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



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	GORY 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 \$88.33 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										
CATEGORY	AUG (11)	SEP (10)	OCT (9)	NOV (8)	DEC (7)	JAN (6)	FEB (5)	MAR (4)	APR (3)	MAY (2)	JUNE (1)
Α	\$91.67	\$ 83.33	\$ 75.00	\$ 66.67	\$ 58.33	\$ 50.00	\$41.67	\$ 33.33	\$25.00	\$ 16.67	\$ 8.33
В	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
С	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
н	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
1	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
к	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
М	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
0	374.00	340.00	306.00	272.00	238.00	204.00	170.00	136.00	102.00	68.00	34.00
Р	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
т	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

(Fo (Rev. Depa	HEDULE rm 2290) July 2022) rtment of the T al Revenue Se	Treasury		►C	-		F and	or t file	the both	peri 1 cop	od . oies	July of S	1, i cheo	202 dule	2, th 1 . O r	nroug ne co	ine 3 Il be s	30, 2 stamp				i to		OMB	No. 1	545-014	43
Type or Print		Name																	Emp	loyer	identi	icati	on nu	mber (EIN)		
		John C																	1	2	- 3	4	5	6 7	8	9	
		Address 245 Mai		,		ət, an	d roo	m or	suite	no.)											E	can	nple) 2 -	- C(ont.	4
		City or t	ity or town, state or province, country, and ZIP or foreign postal code												onth of ee instr												
												Υ	Y	Υ	Υ		М										
		Omaha	, Nel	bras	ka 6	811	1															2	0	2	2	1	1
Pa	ntl V	ehicles	s Yo	u A	re F	Rep	orti	ng	(ent	er V	IN a	Ind	cate	egor	y)									(cat	egory	hrough W for vehicle	
1	0 0	0 0	0	0	0	0	0	0	0	0	0	2	3	1	1										v		
2																											
3																											
4																											
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6																											
7																											
8																											



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.

	29 y 2022) ent of the T evenue Se		For	the period July 1 Attach both copie	, 2022, throu es of Schedule	Jse Tax Ret ugh June 30, 202 a 1 to this return. Ins and the latest in	3	ı.	-	return fo	copy of th r your rec b. 1545-0	cords.		
		Name					Employer	identific	ation nur	nber (El	N)			
		Trucker A	l .				1 2	- 3	4 5	6 7	9 X			
Ту	pe	Address (n	umber, street, and room or s	uite no.)										
-	Print	30 Golder	n State Street					Exa	Imple	3 -	cont.	•		
		City or tow	n, state or province, country	, and ZIP or foreign po	stal code									
			cisco, CA 94158											
Check					_									
	ddress	Change				VIN Correction								
						Check this box it	-		-					
	mendeo	d Return						IN) listed on a previously filed . Attach an explanation to the						
			eporting (a) additional e gross vehicle weight					this box for any other reason.						
			g the mileage use limit.			Final Return								
			her reason.			Check this box if you no longer have taxable vehicles to								
						report.	, you no i	longeri	1010 10	abre .	ernoree			
Part	Fi	iguring t	he Tax											
Cautio		<u> </u>	ed a used vehicle from	a private seller, s	see instructio	ns.			ΥY	ΥY	M	М		
1	Was the	e vehicle(s) reported on this retu	m used on public	highways du	ring July 2022? If	"YES,"							
	enter 2	02207 in t	the boxes to the right. I	f "NO," see the ta	ble on page (3 of the instruction	is. 🕨	1	2 0	2	2 0	7		
2	Tax. Er	nter the T	otal from Form 2290, p	bage 2, column (4)		. 🕨	2			1850	00		
3	Additio	nal tax fro	om increase in taxable	gross weight (see	e instructions)	. 🕨	3			0.	00		
4	Total ta	ax. Add li	nes 2 and 3				. 🕨	4			1850	00		
		-	supporting documenta		-			5			0.	00		
			ubtract line 5 from line											
	box if payment is through: EFTPS □ Credit or debit card □										1850.	00		

Tax Computation

Example 3 – cont. 2

				-					
Category		(1 Annu (vehicle during	al tax es used	Partial-p (vehicles first See the table	(2) Deriod tax used after July) is at the end of instructions.	Num	3) berof cles	(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*		Cato
Α	55,000	\$100.00	\$75.00	\$	\$			\$	Α
В	55,001 - 56,000	122.00	91.50						В
С	56,001 - 57,000	144.00	108.00						С
<u> </u>	57,001 - 58,000	166.00	124.50						BCDEFGH
Е	58,001 - 59,000	188.00	141.00						Ε
F	59,001 - 60,000	210.00	157.50						F
G	60,001 - 61,000	232.00	174.00						G
н	61,001 - 62,000	254.00	190.50						Н
	62,001 - 63,000	276.00	207.00						1
J	63,001 - 64,000	298.00	223.50						J
K L	64,001 - 65,000	320.00	240.00			1		320.00	ĸ
L	65,001 - 66,000	342.00	256.50						L
Μ	66,001 - 67,000	364.00	273.00						Μ
Ν	67,001 - 68,000	386.00	289.50						N
0	68,001 - 69,000	408.00	306.00						0
Ρ	69,001 - 70,000	430.00	322.50			1		430.00	P
Ø	70,001 - 71,000	452.00	339.00						Q
R	71,001 - 72,000	474.00	355.50						R
	72,001 – 73,000	496.00	372.00						Q R S T
	73,001 - 74,000	518.00	388.50						
U	74,001 - 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50			2		1100.00	V
	als. Add the number of v s should be the same tot								
c.) /	Add the amounts in colum	nn (4). Enter th	ne total here	and on Form 22	90, line 2 🛛 . 🕨		4	\$ 1850.00	
w	Tax-Suspended Vehicles (See <i>Part II</i> 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.



(For (Rev. Depar	SCHEDULE 1 Form 2290) Rev. July 2022) Department of the Treasury Internal Revenue Service Serv									to	OME	No. 154	45-0143									
		Name														Employ	yer id	entifi	cation	number	(EIN)	
		Trucke														1	2 -	3	4 5	6	79	X
	Type r Print	Address 30 Gold				d room	n or suit	e no.)														
		City or t	own, sta	ate or p	rovino	ce, cou	untry, a	nd ZIP	or for	reign (posta	al coo	de								of first us tructions	3)
		San Fra	ncisco), CA 9	9415	B													2 0	7 Y	Y 2	M M
Pa	rtl V	ehicles					g (er	ter V	'IN a	nd c	ate	gor	y)							(C	ory A th ategory ended v	
1	0 0	0 0	0 0	0	0	0	0 0	0	0	0	3	2	2								к	
2	0 0	0 0	0 0	0	0	0	0 0	0	0	2	3	2	3								Р	
3	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	3	0	3	0								v	
5																						
6																						



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.

	229 ly 2022) ent of the T Revenue Se		throu edule	-	return f	copy of thi or your rec lo. 1545-01	ords.			
		Name			Employer	identific	ation nu	umber (E	EIN)	
		Trucker B			1 2	3	4 5	6 7	8 X	
T۱	/pe	Address (number, street, and room or suite no.)				_				
-	Print	1587 Arrowhead Lane				Exa	mple	3a -	- cont	•
		City or town, state or province, country, and ZIP or foreign postal code								
		Kansas City, MO 64129								
Check	if applic	cable:								
	ddress	Change		VIN Correction						
				Check this box if	-		<u> </u>			
	mende	d Return		identification nur						
		his box if reporting (a) additional tax from an		Schedule 1 (Form return. Don't che						•
		in taxable gross vehicle weight or (b) suspended		Teturn. Don't one			any or			
		exceeding the mileage use limit. Don't check		Final Return						
tł	his box 1	for any other reason.		Check this box if report.	you no l	onger	have ta	axable	vehicles	to
Part	Fi	iguring the Tax								
Cautio		u purchased a used vehicle from a private seller, see instru	ictio	ns.			Y Y	Υ	Y M	М
1	Was th	e vehicle(s) reported on this return used on public highway	s du	ring July 2022? If	"YES,"					
	enter 2	02207 in the boxes to the right. If "NO," see the table on pa	age (3 of the instruction	s. 🕨	1	2 0	2	2 0	7
2	Tax. Er	nter the Total from Form 2290, page 2, column (4)			. 🕨	2			1808.	00
3		nal tax from increase in taxable gross weight (see instruct		,		3			0.	00
4		ax. Add lines 2 and 3				4			1808	00
5		s (Attach supporting documentation. See instructions.)				5			0.	00
6		ce due. Subtract line 5 from line 4. This is the amount yo								
	box if p	payment is through: EFTPS 📃 Credit or debit card 🗌			🕨	6			1808.	00

Tax Computation

Example 3a – cont. 2

Category		(1 Annu (vehicle during	al tax es used	Partial-p (vehicles first of See the table	2) period tax used after July) s at the end of instructions.	Num	3) ber of icles	(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category		
Cate	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*		Cate		
Α	55,000	\$100.00	\$75.00	\$	\$			\$	Α		
в	55,001 - 56,000	122.00	91.50						в		
С	56,001 - 57,000	144.00	108.00						С		
D	57,001 - 58,000	166.00	124.50						D E F G H		
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		
н	61,001 - 62,000	254.00	190.50						н		
1	62,001 - 63,000	276.00	207.00						1		
J	63,001 - 64,000	298.00	223.50						J		
ĸ	64,001 - 65,000	320.00	240.00						K		
L	65,001 - 66,000	342.00	256.50						L		
м	66,001 - 67,000	364.00	273.00			2		728.0	οM		
N	67,001 - 68,000	386.00	289.50						N		
0	68,001 - 69,000	408.00	306.00						0		
Ρ	69,001 - 70,000	430.00	322.50						Ρ		
Q	70,001 - 71,000	452.00	339.00						Q		
R	71,001 – 72,000	474.00	355.50						Q R S T		
S	72,001 – 73,000	496.00	372.00						S		
Т	73,001 – 74,000	518.00	388.50						Т		
U	74,001 - 75,000	540.00	405.00			2		1080.0			
V	over 75,000	550.00	412.50						V		
(This	als. Add the number of v s should be the same tot	al of taxable	vehicles sho	own on Schedule	e 1, Part II, line		•				
c.) A	dd the amounts in colum	n (4). Enter tr	ne total here	and on Form 229	90, line 2 🛛 . 🕨		4	\$ 1808.0	0		
w	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)										
4											

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 (Form 2290) (Rev. July 2022) Department of the Tri Internal Revenue Ser	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	OMB No. 1545-0143
	Name Employer identification r	number (EIN)
	Trucker B 1 2 - 3 4 5	6 7 8 X
Туре	Address (number, street, and room or suite no.)	
or Print	1587 Arrowhead Lane	
	City or town, state or province, country, and ZIP or foreign postal code	Month of first use (see instructions)
	Y Y	ҮҮҮМ М
	Kansas City, MO 64129 2 0	0 2 2 0 7
Part I Ve	hicles 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 2 5	м
2 0 0	0 0 0 0 0 0 0 0 0 0 0 5 5	м
3 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 1 5	U
5		
6		

IRS

Form 229 (Rev. July 2022) Department of the T Internal Revenue Se		022, throu of Schedule	igh June 30, 2023 • 1 to this return.	tion.	re	eep a copy of this turn for your records. MB No. 1545-0143
	Name Trucker B		Emplo	oyer identif	ication numl	
Type or Print	Address (number, street, and room or suite no.) 1587 Arrowhead Lane			 E>	cample	3a – cont. 4
	City or town, state or province, country, and ZIP or foreign postal Kansas City, MO 64129	code				
Check if applie Address			VIN Correction Check this box if you		<u> </u>	
Check th	d Return is box if reporting (a) additional tax from an in taxable gross vehicle weight or (b) suspended		identification number Schedule 1 (Form 229 return. Don't check th	0). Áttacl	h an expla	nation to the
	exceeding the mileage use limit. Don't check for any other reason.		Final Return Check this box if you report.	no longe	r have taxa	able vehicles to
Part I F	iguring the Tax					
	I purchased a used vehicle from a private seller, see				YY	Y Y M M
•	e vehicle(s) reported on this return used on public hig		• •			
	02207 in the boxes to the right. If "NO," see the table				2 0	2 2 0 8
	nter the Total from Form 2290, page 2, column (4) . nal tax from increase in taxable gross weight (see in			► <u>2</u> ► 3		1001 <u>.</u> 01
	ax. Add lines 2 and 3	Structions		4		1001. 01
	s (Attach supporting documentation. See instructions	s.).		5		

6

1001. 01

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 📃

Tax Computation

Example 3a – cont. 5

				•					
Category		(1 Annu (vehicle during	al tax es used	Partial-p (vehicles first u See the tables	2) eriod tax used after July) s at the end of instructions.	Num	3) berof icles	(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
Cate	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*		Cat
Α	55,000	\$100.00	\$75.00	\$	\$			\$	Α
В	55,001 - 56,000	122.00	91.50						
С	56,001 - 57,000	144.00	108.00						C
D	57,001 - 58,000	166.00	124.50						D
Ε	58,001 - 59,000	188.00	141.00						E
<u> <</u> рорания С	59,001 - 60,000	210.00	157.50						BCDEFGH
G	60,001 - 61,000	232.00	174.00						G
	61,001 - 62,000	254.00	190.50						
1	62,001 - 63,000	276.00	207.00						1
J	63,001 - 64,000	298.00	223.50						J
ĸ	64,001 - 65,000	320.00	240.00						ĸ
L	65,001 - 66,000	342.00	256.50						L
Μ	66,001 - 67,000	364.00	273.00	3				1001.01	
Ν	67,001 - 68,000	386.00	289.50						N
0	68,001 - 69,000	408.00	306.00						O P
Ρ	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
	72,001 – 73,000	496.00	372.00						S
	73,001 - 74,000	518.00	388.50						Q R S T U V
U	74,001 – 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50						V
Tot (Thi	als. Add the number of v s should be the same tot	ehicles in co al of taxable	lumns (3)(a) vehicles sho	and (3)(b). Enter	the total here. 1, Part II, line				
c.) /	Add the amounts in colum	n (4). Enter th	ne total here	and on Form 229	90, line 2 🛛 . 🕨	:	3	\$ 1001.01	1
w	Tax-Suspended Vehicles (See <i>Part II</i> 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 Ex	cept Loggin	g (enter in co	lumn (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)
Α	\$91.67	\$ 83.33	\$ 75.00	\$ 66.67	\$ 58.33	\$ 50.00	\$41.67	\$33.33	\$25.00	\$ 16.67	\$ 8.33
В	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
С	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
н	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
I 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
ĸ	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
М	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
0	374.00	340.00	306.00	272.00	238.00	204.00	170.00	136.00	102.00	68.00	34.00
Р	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
т	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

(Fo (Rev. Depa	SCHEDULE 1 Form 2290) Rev. July 2022) Department of the Treasury Internal Revenue Service Serv											d to	OMB No. 1545-0										
		Name													Emp	loyer	identi	ficatio	n nur	nber (EIN)		_
		Trucker	в												1	2	- 3	4	5	6 7	8	X	_
	Туре	Address	(number	, street	, and ro	om or s	suite no.)															
0	or Print	1587 Ari	owhea	d Lan	e																		_
		City or to	wn, stat	e or pro	ovince, (country	r, and ZI	P or fo	reign (posta	l cod	e									first use ructions)		
																		Y	Y	Y	YI	И,М	
		Kansas	City, M	O 641	29													2	0	2	2	8 0	_
Pa	art I V	ehicles	You A	re R	eport	ing (enter	/IN a	ind c	ateç	gory)								(cat	ory A thre tegory W nded ve	/ for	'
1	0 0	0 0	0 0	0	0 0	0	0 0	0	0	4	1	8									М		
2	0 0	0 0	0 0	0	0 0	0	0 0	0	0	3	1	7									М		
3	0 0	0 0	0 0	0	0 0	0	0 0	0	6	3	6	3									М		
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.



<u>Vehicle Sold Information – cont.</u>

		Taxable Gross	
Last 4 digits	Month of	Weight	
of VIN	First Use	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 S 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	Ν
9808	70,000	Р
9809	65,000	κ
<mark>9810</mark>	<mark>72,000</mark>	W
7564	73,280	т



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 Treasu Internal Revenue Service													Keep a copy of this return for your records. OMB No. 1545-0143				
		Name		Employer	ver identification number (EIN)												
т	ype		cking Comp number, stree	bany, Inc. t, and room or su	ite no.)				1 2	- 3 4 5 6 9 8 X							
	Print											le 4	– co l	nt.	3		
		P.O. Box City or toy		ovince country.	and ZIP or foreign p	ostal code											
		ony or tor	in, otato or p	erniee, eeuniy,													
		Houston, TX 77017															
Check	if applie	cable:															
L A	Address	Change						VIN Correction									
						Check this box i											
	Amendeo					identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the											
C	Check th	reporting (a	a) additional t			return. Don't check this box for any other reason.						ne					
	ncrease 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									
	1113 DOX	ior arry or	ther reason	-				Check this box i report.	f you no l	onger	' have t	axable	vehicl	les t	o		
Part	Fi	iguring	the Tax														
				vehicle from	a private seller,	see instruc	tior	าร.			Y Y	Υ	Y M		м		
1						~ ~		ing July 2022? If									
								3 of the instruction		1	2 0	2	2 (ו	7		
2					-				· 🕨	2			474		00		
3 4				3	pross weight (se	e instructio	nsj		· .	3 4			474	0.	00		
5						tions.)				5				0.	00		
6		credits (Attach supporting documentation. See instructions.)															
	box if payment is through: EFTPS 🔽 Credit or debit card 🗌								6			474	6.	00			
Part	S	tatemer	nt in Supp	oort of Susp	ension (Comp	plete the sta	ter	ments that apply.	Attach a	dditio	nal she	ets if r	ieeded	.)			
7	(check	the boxe	es that app	y): 🔽 5,000	miles or less	7,	,50	ategory W) are e 0 miles or less for	agricultu	iral ve	hicles				ays		
	during	the perio	d July 1, 2)22, through	June 30, 2023,	and are sus	spe	nded from the ta	k. Comple	ete an	d attac	h Sch	edule 1	۱.			
8a	a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2021, through June 30, 2022, w not subject to the tax for that period except for any vehicles listed on line 8b. Check this box if applicable. ► 🔽										2, w	ere					

Tax Computation

Example 4 – cont. 4

Category		(1 Annu (vehicle during	al tax es used	3) ber of icles	(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category								
	Taxable gross weight (in pounds)	(a) (b) Vehicles Logging except vehicles* logging*		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		Cat					
Α	55,000	\$100.00	\$75.00	\$	\$			\$	Α					
A B	55,001 - 56,000	122.00	91.50						В					
С	56,001 - 57,000	144.00	108.00						С					
DEF	57,001 - 58,000	166.00	124.50						B C D E F G H					
Е	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					
н	61,001 - 62,000	254.00	190.50						н					
Ι	62,001 - 63,000	276.00	207.00											
J	63,001 - 64,000	298.00	223.50						J					
κ	64,001 - 65,000	320.00	240.00			1		320.00	ĸ					
L	65,001 - 66,000	342.00	256.50			1		342.00	L					
Μ	66,001 - 67,000	364.00	273.00						M					
Ν	67,001 - 68,000	386.00	289.50			1		386.00	N					
0	68,001 - 69,000	408.00	306.00						0					
Ρ	69,001 - 70,000	430.00	322.50			1		430.00	Р					
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					
Т	73,001 - 74,000	518.00	388.50			1		518.00	т					
U	74,001 – 75,000	540.00	405.00						U					
V	over 75,000	550.00	412.50			5		2750.00	v					
(Thi	als. Add the number of v s should be the same tot	al of taxable												
c.) /	Add the amounts in colum	n (4). Enter th	ne total here	and on Form 229	90, line 2 🛛 . 🕨	1	0	\$ 4746.00	C					
w	Tax-Suspended Vehicles (See <i>Part II</i> on page 7 of the instructions.)		1											

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

t. **4**

Page 2

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

SCHEDULE (Form 2290) (Rev. July 2022) Department of the Internal Revenue Se	For the period July 1, 2022, through June 30, 20 Complete and file both copies of Schedule 1. One copy will be stamp	OMB No. 1545-0143						
	Name	Employer identification number (EIN)						
	ABC Trucking Company, Inc.	1 2 - 3 4 5 6 9 8 X						
Туре	Address (number, street, and room or suite no.)	Fyamn	le 4 – cont 5					
or Print	P.O. Box 3216	Example 4 – cont. 5						
	City or town, state or province, country, and ZIP or foreign postal code		Month of first use (see instructions)					
		YY	YYMM					
	Houston, TX 77017	2 0	2 2 0 7					
Part I V	ehicles 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 9 8 0 1		v					
2 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 9 8 0 3		v					
4 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 9 8 0 5		v					
6 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 9 8 0 7		N					
8 0 0	0 0 0 0 0 0 0 0 0 0 9 8 0 8		Р					
9 0 0	0 0 0 0 0 0 0 0 0 0 9 8 0 9		к					
10 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 7 5 6 4		т					
12								



Small Business/Self Employed Excise Tax

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, 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 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. 													OME	OMB No. 1545-0143						
		Name														Empl	oyer id	lentific	ation	number	(EIN)		
																	_						
1	Туре	Address (number, street, and room or suite no.)																					
or Print																							
		City or town, state or province, country, and ZIP or foreign postal code										,	Y	Month ((see ins Y Y			М						
																				Cater	jory A t	broug	h W
Part I Ve		ehicles You Are Reporting (enter VIN and category)													(C	ategory	W for	·					
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							



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.



Small Business/Self Employed Excise Tax

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 (<u>IRS.gov/trucker</u>) 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 <u>IRS.gov</u> 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 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
- 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



THANK YOU!