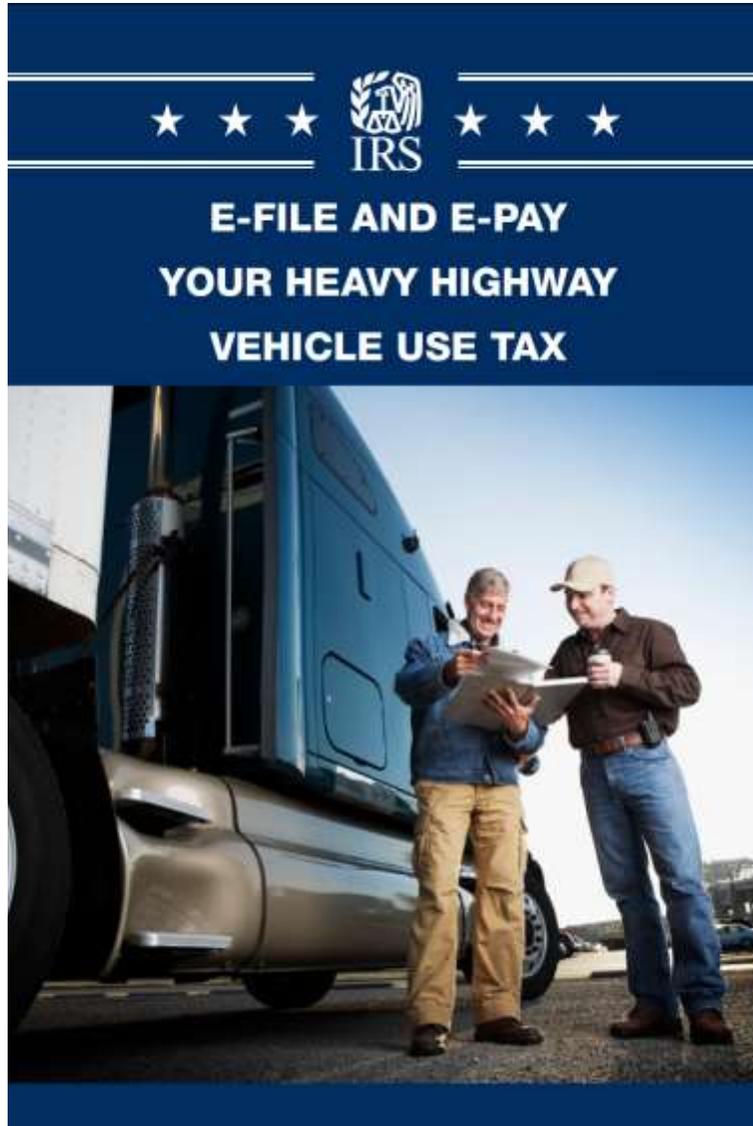


# Publication 4900



Publication 4900 (Rev. 06-2022) Catalog Number 57288E  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



Visit the Accessibility  
Page on [IRS.gov](http://IRS.gov)

This page is intentionally left blank

<b>Contents</b>	<b>Regular Page</b>	<b>Large Print Page</b>
<b>E-FILING YOUR FORM 2290</b>	2	3
<b>HOW TO PAY YOUR HEAVY HIGHWAY VEHICLE USE TAX</b>	2	5
<b>WHAT'S NEEDED TO E-FILE FORM 2290?</b>	3	7
<b>QUESTIONS?</b>	4	9

## **E-FILING YOUR FORM 2290**

Consider the ease, convenience, and speed of electronically filing your Form 2290. You will save time, postage, and processing errors. You can receive a watermarked (stamped) Schedule 1 within minutes. Go to [www.irs.gov/trucker](http://www.irs.gov/trucker). Under "Get Your

Schedule 1 Faster,” select “e-file Form 2290.” Choose a 2290 e-file Provider from the list of [participating commercial software providers](#). You will find the list of providers after you select the correct Tax Year link 2290 Modernized e-File (MeF) Providers. Choose one of the companies on the list that best meets your needs. Services offered and fees charged differ by each company.

## **PAY YOUR E-FILE PROVIDER FEE**

Each provider charges a fee to e-file Form 2290 and the fee varies. You can check out their pricing before selecting who you will use to e-file your Form 2290. A debit or credit card is required to pay your Form 2290 e-file provider fee and payment is made directly to the e-file provider when you e-file. That fee is not an IRS tax.

## **GET YOUR STAMPED FORM 2290, SCHEDULE 1**

Once you've successfully e-filed your Form 2290, your Schedule 1 is available for printing within minutes. Depending on the e-file provider you selected, you may receive your stamped Schedule 1 by email or receive email notification to go back to the provider's website to download your Schedule 1.

You must present your stamped Schedule 1 when registering your vehicle. To avoid problems, ensure the watermark (stamp) on your printed copy of Schedule 1 is completely legible before submitting it to your state department of motor vehicles.

## **HOW TO PAY YOUR HEAVY HIGHWAY VEHICLE USE TAX**

### **Electronic funds withdrawal (EFW):**

Authorize a direct debit as part of the e-file process. This requires your bank routing

transit number and account number. These numbers are not the same as those appearing on your debit or credit card. There's a maximum of two card payments allowed for Form 2290 current year tax and limit of two card payments for Form 2290 prior year tax.

**Electronic Federal Tax Payment System (EFTPS):** Requires advanced enrollment on the [www.eftps.gov](http://www.eftps.gov) website. When you enroll in EFTPS, you'll receive a PIN by mail within 7 business days. Once you receive your PIN, you can make your payment and begin the Form 2290 e-file process. You'll indicate an EFTPS payment was made when you e-file. Call EFTPS Customer Service at 800-555-4477 with any questions.

**Pay by credit card or debit card:** You may now use a credit card, debit card or digital wallet to pay the Heavy Highway Vehicle Use Tax. The IRS uses third party payment processors for these types of payments. It's safe and secure; your information is used

solely to process your payment. The third party processors charge a fee.

## **WHAT'S NEEDED TO E-FILE FORM 2290?**

**Trucking Tax Center Website:** Access the Trucking Tax Center website at [www.irs.gov/trucker](http://www.irs.gov/trucker). Under "Get Your Schedule 1 Faster," select "e-file Form 2290."

**Employer Identification Number (EIN):** An EIN is required to e-file Form 2290. You cannot use your Social Security number. If you need to apply for an EIN, access the Trucking Tax Center website, [www.irs.gov/trucker](http://www.irs.gov/trucker), and select the "Need an EIN?" box. After your EIN is issued, it generally takes two weeks but may take up to four weeks to establish it in the IRS system before you can file your form 2290.

**Name Control:** Use the same name on your Form 2290 as was assigned to you with your

EIN. Your name control on Form 2290 must match the IRS records you established when you obtained your EIN or the IRS won't be able to process your Form 2290. Note: Your e-file provider does not have this information.

**Vehicle Identification Number (VIN):** You must have your complete VIN to e-file Form 2290. If your vehicle's VIN is less than 17 digits, enter zeros preceding your VIN so that it equals 17 digits.

**Taxable Gross Weight:** You must know the taxable gross weight of your vehicle(s) to determine the appropriate amount of Heavy Highway Vehicle Use Tax. You can use **How to figure your [taxable gross weight](#)** on page 4 of the instructions.

**Email Requirement:** Generally, you must have an email account to complete the Form 2290 e-file process. If you don't have an email account, you can establish one free at many websites.

## **NOTE**

By law, taxpayers who report 25 or more vehicles for any tax period must electronically file their Form 2290 tax return. Find Form 2290 e-file provider information by accessing [www.irs.gov/trucker](http://www.irs.gov/trucker).

## **QUESTIONS?**

Call the Excise Hotline toll free at 866-699-4096.

Electronically filing Form 2290 is easy and convenient. You can safely and securely e-file your return from any computer, cell phone or electronic device 24/7. Third-party e-file providers have been approved by the Internal Revenue Service.

For more information about the Form 2290 e-file process, including step-by-step instructions and future enhancements, go to [www.irs.gov/trucker](http://www.irs.gov/trucker).

This page intentionally left blank