

IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

www.irs.gov/newsroom

Public Contact: 800.829.1040

Reminder: For Most Truckers, Highway Use Tax Return Due Sept. 3

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WASHINGTON — The Internal Revenue Service today reminded truckers and other owners of heavy highway vehicles that in most cases, their next federal highway use tax return is due on Tuesday, Sept. 3, 2013.

This year's Sept. 3 due date, pushed back three days because the normal Aug. 31 deadline falls on a Saturday, generally applies to [Form 2290](#) and the accompanying tax payment for the tax year that begins on July 1, 2013, and ends on June 30, 2014. Returns must be filed and tax payments made by Sept. 3 for vehicles first used on the road during July. For vehicles first used after July, the deadline is the last day of the month following the month of first use.

Though some taxpayers have the option of filing Form 2290 on paper, the IRS encourages all taxpayers to take advantage of the speed and convenience of filing this form [electronically](#) and paying any tax due electronically. Taxpayers reporting 25 or more vehicles must e-file. A list of [IRS-approved](#) software providers can be found on IRS.gov.

Due to facility maintenance taking place over the Labor Day weekend, the IRS will be unable to accept or acknowledge receipt of any electronically-filed returns from 10 p.m. Eastern Time on Saturday, Aug. 31, to 5:30 a.m. ET on Tuesday, Sept. 3. The IRS asks taxpayers to e-file Form 2290 before 10 p.m. ET on Aug. 31. Paper returns must be mailed and postmarked by midnight on Sept. 3. IRS offices will be closed on Labor Day, Monday, Sept. 2.

The highway use tax applies to highway motor vehicles with a taxable gross weight of 55,000 pounds or more. This generally includes trucks, truck tractors and buses. Ordinarily, vans, pick-ups and panel trucks are not taxable because they fall below the 55,000-pound threshold. The tax of up to \$550 per vehicle is based on weight, and a variety of special rules apply, explained in the instructions to Form 2290.

More information on the impact of the facility maintenance and the federal highway use tax is available at IRS.gov/truckers.