

IRS News Release

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Taxpayers with 25 or More Heavy Vehicles Now Must File Excise Tax Forms Electronically

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WASHINGTON — Individuals and organizations with 25 or more trucks, tractors or other heavy vehicles used on highways now are required to make their excise tax filings with the Internal Revenue Service electronically, rather than by paper.

Form 2290, Heavy Highway Vehicle Use Tax Return, is used to report and pay highway-use excise taxes. Last year truckers and others filed over 700,000 Forms 2290 and paid over \$1 billion in federal highway use taxes. E-filing of Form 2290 began in August 2007.

Electronic filing streamlines the processing of the Form 2290, is more safe and reliable than paper filing and reduces preparation and processing errors. Although electronically-filing Form 2290 is not required for taxpayers reporting fewer than 25 vehicles, all taxpayers are encouraged to file their forms electronically. Most Forms 2290 are due by August 31.

Another advantage of e-filing Form 2290 is that taxpayers don't have to wait for a stamped version of the Schedule 1, Schedule of Heavy Highway Vehicles, to be returned by mail because they will almost instantly receive the equivalent of a stamped version electronically. This means truckers won't have to wait to register their vehicles with the appropriate state authority when obtaining the proper license tags.

To file electronically, taxpayers need to select an approved [transmitter/software provider](#) for Form 2290. More [Form 2290 information](#) is available on the IRS Web site. In addition to Form 2290, [Form 720](#), Quarterly Federal Excise Tax Return, and [Form 8849](#), Claim for Refund of Excise Tax, may also be e-filed electronically.