



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2021, through June 30, 2022

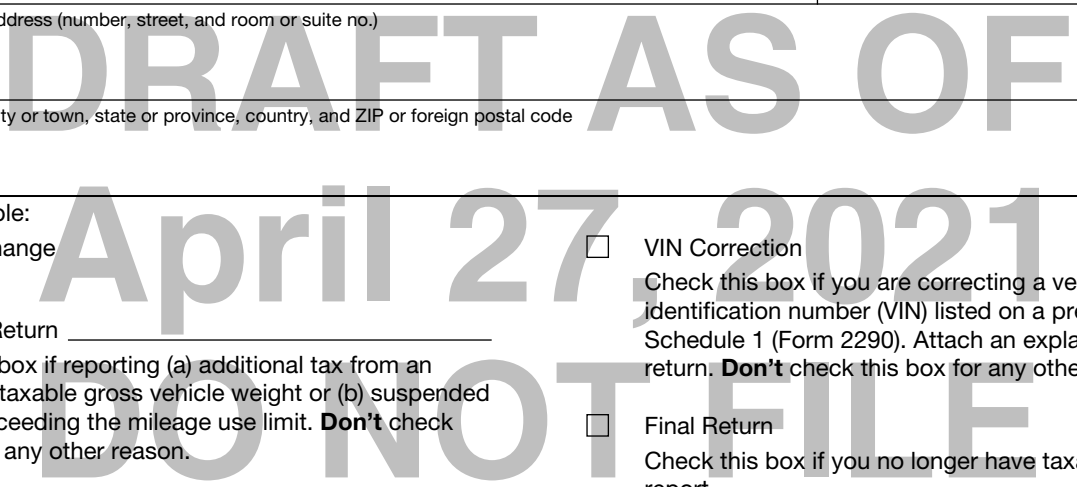
▶ **Attach both copies of Schedule 1 to this return.**

▶ **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

| | | |
|--------------------------|--|--|
| Type or Print | Name | Employer identification number (EIN) <div style="text-align: center; border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div> |
| | Address (number, street, and room or suite no.) | |
| | City or town, state or province, country, and ZIP or foreign postal code | |



Check if applicable:

| | |
|--|--|
| <input type="checkbox"/> Address Change <input type="checkbox"/> Amended 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. | <input type="checkbox"/> VIN Correction 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. <input type="checkbox"/> Final Return 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.

| | | Y | Y | Y | Y | M | M |
|--|----------|---|---|---|---|---|---|
| 1 Was the vehicle(s) reported on this return used on public highways during July 2021? If "YES," enter 202107 in the boxes to the right. If "NO," see the table on page 3 of the instructions . ▶ | 1 | | | | | | |
| 2 Tax. Enter the Total from Form 2290, page 2, column (4) ▶ | 2 | | | | | | |
| 3 Additional tax from increase in taxable gross weight (see instructions) ▶ | 3 | | | | | | |
| 4 Total tax. Add lines 2 and 3 ▶ | 4 | | | | | | |
| 5 Credits (Attach supporting documentation. See instructions.) ▶ | 5 | | | | | | |
| 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 | | | | | | |

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, 2021, through June 30, 2022, 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, 2020, through June 30, 2021, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶

b Vehicle identification numbers _____

9 I declare that vehicle identification numbers _____ were listed as suspended on the Form 2290 filed for the period July 1, 2020, through June 30, 2021. These vehicles were sold or transferred to _____ on _____, _____, _____ At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

| | | | |
|-----------------------------|--|-------------|--|
| Third Party Designee | Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No | | |
| | Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶ |

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | |
|-------------------------------------|------------------|
| Signature | Date |
| Type or print name below signature. | Telephone number |

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | | | | Firm's EIN ▶ |
| | Firm's address ▶ | | | | Phone no. |

Tax Computation

| 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 |
| 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 |
| 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 | 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.

**SCHEDULE 1
(Form 2290)**

(Rev. July 2021)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2021, through June 30, 2022

▶ **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 | Employer identification number (EIN) <input type="text"/> - <input type="text"/> |
| | Address (number, street, and room or suite no.) | |
| | City or town, state or province, country, and ZIP or foreign postal code | Month of first use (see instructions) Y Y Y Y M M |

| Part I | Vehicles You Are Reporting (enter VIN and category) | Category A through W (category W for suspended vehicles) |
|---------------|--|--|
| 1 | <input type="text"/> | |
| 2 | <input type="text"/> | |
| 3 | <input type="text"/> | |
| 4 | <input type="text"/> | |
| 5 | <input type="text"/> | |
| 6 | <input type="text"/> | |
| 7 | <input type="text"/> | |
| 8 | <input type="text"/> | |
| 9 | <input type="text"/> | |
| 10 | <input type="text"/> | |
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| 21 | <input type="text"/> | |
| 22 | <input type="text"/> | |
| 23 | <input type="text"/> | |
| 24 | <input type="text"/> | |

| Part II | Summary of Reported Vehicles | |
|----------------|---|----------|
| a | Total number of reported vehicles | a |
| b | Enter the total number of taxable vehicles on which the tax is suspended (category W) | b |
| c | Total number of taxable vehicles. Subtract line b from line a | c |

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April 27, 2021
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**SCHEDULE 1
(Form 2290)**

(Rev. July 2021)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2021, through June 30, 2022

OMB No. 1545-0143

▶ **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.**

| | | |
|--------------------------|--|---|
| Type or Print | Name | Employer identification number (EIN) □□-□□□□□□□□ |
| | Address (number, street, and room or suite no.) | |
| | City or town, state or province, country, and ZIP or foreign postal code | Month of first use (see instructions) Y Y Y Y M M |

| Part I | Vehicles You Are Reporting (enter VIN and category) | Category A through W (category W for suspended vehicles) |
|---------------|--|--|
| 1 | □□□□□□□□□□□□□□□□□□ | |
| 2 | □□□□□□□□□□□□□□□□□□ | |
| 3 | □□□□□□□□□□□□□□□□□□ | |
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| 5 | □□□□□□□□□□□□□□□□□□ | |
| 6 | □□□□□□□□□□□□□□□□□□ | |
| 7 | □□□□□□□□□□□□□□□□□□ | |
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| 24 | □□□□□□□□□□□□□□□□□□ | |

| Part II | Summary of Reported Vehicles | |
|----------------|---|----------|
| a | Total number of reported vehicles | a |
| b | Enter the total number of taxable vehicles on which the tax is suspended (category W) | b |
| c | Total number of taxable vehicles. Subtract line b from line a | c |

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April 27, 2021
DO NOT FILE

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Consent to Disclosure of Tax Information

For the period July 1, 2021, through June 30, 2022

By signing, dating, and entering my employer identification number below, I hereby consent to the Internal Revenue Service (IRS) disclosing information about my payment of the heavy highway vehicle use tax (HVUT) for the tax period listed above to the federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV). The information disclosed to the DOT, CBP, and state DMVs will be my vehicle identification number (VIN) and verification that I have paid the HVUT. The IRS may disclose the information to the DOT, CBP, and to the DMVs of the 50 states and the District of Columbia who have other taxing, registration, or information collecting authority. I agree that the American Association of Motor Vehicle Administrators (AAMVA), a third-party nonprofit organization, may be used as an intermediary to transmit my VIN and payment information from the IRS to the state DMVs.

I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the agency receiving the HVUT information is not bound by these laws and may use the information for any purpose as permitted by other federal laws and/or state law. To be effective, this consent must be received by the IRS within 120 days of the date below.

If signed by a corporate officer or party other than the taxpayer, I certify that I have the authority to execute this consent to disclosure of tax information.

| | | |
|------------------|-------------------------------------|---|
| Sign Here | ▶ _____ ▶ | ▶ _____ ▶ |
| | Signature | Date |
| | _____ ▶ | _____ ▶ |
| | Type or print name below signature. | Employer identification number (EIN) |

Form 2290-V, Payment Voucher

Purpose of Form

Complete Form 2290-V if you are making a payment by check or money order with Form 2290, Heavy Highway Vehicle Use Tax Return. We will use Form 2290-V to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide Form 2290-V to the return preparer.

Don't file Form 2290-V if you are paying the balance due on Form 2290, line 6, using the Electronic Federal Tax Payment System (EFTPS), credit or debit card, or electronic funds withdrawal (direct debit). See *How To Pay the Tax* in the Instructions for Form 2290.

Specific Instructions

Box 1. If you don't have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/EIN. **Only** persons with an address in a foreign country, for example Canada, may apply for an EIN by calling 267-941-1099 (not a toll-free call). You may also apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS.

Box 2. Enter the amount paid from Form 2290, line 6.

Box 3. Enter the date as shown on Form 2290, line 1.

Box 4. Enter your name and address as shown on Form 2290.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 2290," and the tax period (the date as shown on line 1 of Form 2290) on your check or money order. Don't send cash. Don't staple Form 2290-V or your payment to Form 2290 (or to each other).

- Detach Form 2290-V and send it with your payment and Form 2290 to the address shown in the bottom left corner of Form 2290-V.



Private delivery services (PDSs) can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.



If you are using a PDS or sending a payment that is drawn from an international financial institution, see the instructions for details on where to send the voucher.

▲ Detach here. ▲

Form **2290-V**

(Rev. July 2021)
Department of the Treasury
Internal Revenue Service

Payment Voucher

For the period July 1, 2021, through June 30, 2022

► See *How To Pay the Tax* in the Instructions for Form 2290.

► Don't staple or attach this voucher or your payment to your return.

OMB No. 1545-0143

| | | | |
|--|---|---------|-------|
| 1 Employer identification number (EIN) - | 2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury" | Dollars | Cents |
| 3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M _____ Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 932500 Louisville, KY 40293-2500 | 4 Name _____ Address (number, street, and room or suite no.) _____ City or town, state or province, country, and ZIP or foreign postal code _____ | | |