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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the Comment on Tax Forms and Publications page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Instructions for Form 2290

(Rev. July 2017)

Heavy Highway Vehicle Use Tax Return

Department of the Treasury
Internal Revenue Service

DRAFT AS OF January 10, 2017

Section references are to the Internal Revenue Code unless otherwise noted.

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Future Developments

For the latest information about developments related to Form 2290 and its instructions, such as legislation enacted after they were published, go to *IRS.gov/form2290*.

Reminders

Disposition of vehicles on or after July 1, 2015. For dispositions of vehicles on or after July 1, 2015, Treasury Decision 9698 changed the following.

- The information to be submitted for credit or refund claims for vehicles sold.
- The tax computation for privately purchased used vehicles.

See *Information to be submitted* under *Line 5*, and *Tax computation for privately purchased used vehicles and required claim information for sold used vehicles* under *Line 2*, later.

U.S. Customs and Border Protection. U.S. Customs and Border Protection requires proof of payment for entering a Canadian or Mexican vehicle into the United States. See *Proof of payment for state registration and entry into the United States*, later.

Expanded Schedule 1. You should complete and file both copies of Schedule 1. The second copy will be stamped and returned to you for use as proof of payment.

Electronic filing. Electronic filing is required for each return reporting and paying tax on 25 or more vehicles that you file during the tax period. Tax-suspended vehicles (designated by category W) aren't included in the electronic filing requirement for 25 or more vehicles since you aren't paying tax on them. However, you are encouraged to file electronically regardless of the number of vehicles being reported. File Form 2290 electronically through a provider participating in the IRS *e-file* program for excise taxes. Once your return is accepted by the IRS, your stamped Schedule 1 can be available within minutes. For more information on *e-file*, visit *IRS.gov* and search "2290 e-file" or visit *IRS.gov/trucker*.

General Instructions

Purpose of Form

Use Form 2290 for the following actions.

- Figure and pay the tax due on highway motor vehicles used during the period with a taxable gross weight of 55,000 pounds or more.
- Figure and pay the tax due on a vehicle for which you completed the suspension statement on another Form 2290 if that vehicle later exceeded the mileage use limit during the period. See *Suspended vehicles exceeding the mileage use limit*, later.
- Figure and pay the tax due if, during the period, the taxable gross weight of a vehicle increases and the vehicle falls into a new category. See *Line 3*, later.
- Claim suspension from the tax when a vehicle is expected to be used 5,000 miles or less (7,500 miles or less for agricultural vehicles) during the period.
- Claim a credit for tax paid on vehicles that were destroyed, stolen, sold, or used 5,000 miles or less (7,500 miles or less for agricultural vehicles).
- Report acquisition of a used taxable vehicle for which the tax has been suspended.
- Figure and pay the tax due on a used taxable vehicle acquired and used during the period. See *Used vehicle*, later.

Use Schedule 1 for the following actions.

- To report all vehicles for which you are reporting tax (including an increase in taxable gross weight) and those that you are reporting suspension of the tax by category and vehicle identification number (VIN).
- As proof of payment to register your vehicle(s) (unless specifically exempted) in any state. Use the copy of Schedule 1 stamped and returned to you by the IRS for this purpose.

Use Form 2290-V, Payment Voucher, to accompany your check or money order. Form 2290-V is used to credit your heavy highway vehicle use tax payment to your account. If filing electronically, see *How To Pay the Tax*, later.

Who Must File

You must file Form 2290 and Schedule 1 for the tax period beginning on July 1, 2017, and ending on June 30, 2018, if a taxable highway motor vehicle (defined below) is registered, or required to be registered, in your name under state, District of Columbia, Canadian, or Mexican law at the time of its first use during the period and the vehicle has a taxable gross weight of 55,000 pounds or more. See the examples under *When To File*, later.

You may be an individual, limited liability company (LLC), corporation, partnership, or any other type of organization (including nonprofit, charitable, educational, etc.).

Disregarded entities and qualified subchapter S subsidiaries. Qualified subchapter S subsidiaries (QSubs) and eligible single-owner disregarded entities are treated as separate entities for most excise tax and reporting purposes. QSubs and eligible single-owner disregarded entities must pay and report excise taxes, register for excise tax activities, and claim any refunds, credits, and payments under the entity's employer identification number (EIN). These actions can't take place under the owner's taxpayer identification number (TIN). Some QSubs and disregarded entities may already have an EIN. However, if you are unsure, please call the IRS Business and Specialty Tax line at 1-800-829-4933. For more information on applying for an EIN, see *Employer Identification Number (EIN)*, later.

Generally, QSubs and eligible single-owner disregarded entities will continue to be treated as disregarded entities for other federal tax purposes (other than employment taxes). For more information, see Regulations section 301.7701-2(c)(2)(v).

Dual registration. If a taxable vehicle is registered in the name of both the owner and another person, the owner is liable for the tax. This rule also applies to dual registration of a leased vehicle.

Dealers. Any vehicle operated under a dealer's tag, license, or permit is considered registered in the name of the dealer.

Used vehicle. See *Used vehicles* and *Tax computation for privately purchased used vehicles and required claim information for sold used vehicles*, later.

Logging vehicles. A vehicle qualifies as a logging vehicle if:

1. It is used exclusively for the transportation of products harvested from the forested site, or it exclusively transports the products harvested from the forested site to and from locations on a forested site (public highways may be used between the forested site locations); and

2. It is registered (under the laws of the state or states in which the vehicle is required to be registered) as a highway motor vehicle used exclusively in the transportation of harvested forest products. A vehicle will be considered to be registered under the laws of a state as a highway motor vehicle used exclusively in the transportation of harvested forest products if the vehicle is so registered under a state statute or legally valid regulations. In addition, no special tag or license plate identifying a vehicle as being used in the transportation of harvested forest products is required.

Products harvested from the forested site may include timber that has been processed for commercial use by sawing into lumber, chipping, or other milling operations if the processing occurs before transportation from the forested site.

TIP *Logging vehicles are taxed at reduced rates. See Table II, later.*

Taxable Vehicles

Highway motor vehicles that have a taxable gross weight of 55,000 pounds or more are taxable.

A **highway motor vehicle** includes any self-propelled vehicle designed to carry a load over public highways, whether or not also designed to perform other functions. Examples of vehicles that are designed to carry a load over public highways include trucks, truck tractors, and buses. Generally, vans, pickup trucks, panel trucks, and similar trucks aren't subject to this tax because they have a taxable gross weight less than 55,000 pounds.

A **vehicle** consists of a chassis, or a chassis and body, but doesn't include the load. It doesn't matter if the vehicle is designed to perform a highway transportation function for only a particular type of load, such as passengers, furnishings, and personal effects (as in a house, office, or utility trailer), or a special kind of cargo, goods, supplies, or materials. It doesn't matter if machinery or equipment is specially designed (and permanently mounted) to perform some off-highway task unrelated to highway transportation except to the extent discussed later under *Vehicles not considered highway motor vehicles.*

Use means the use of a vehicle with power from its own motor on any public highway in the United States.

A **public highway** is any road in the United States that isn't a private roadway. This includes federal, state, county, and city roads.

Example. You purchased your heavy truck from the dealer and drove it over the public highways to your home. The drive home was your first taxable use of the vehicle.

Exemptions. The use of certain highway motor vehicles is exempt from the tax (and thus not required to be reported on a Form 2290) if certain requirements are met. The use of a highway motor vehicle isn't subject to the tax if it is used and actually operated by:

- The Federal Government;
- The District of Columbia;
- A state or local government;
- The American National Red Cross;
- A nonprofit volunteer fire department, ambulance association, or rescue squad;
- An Indian tribal government but only if the vehicle's use involves the exercise of an essential tribal government function; or
- A mass transportation authority if it is created under a statute that gives it certain powers normally exercised by the state.

Also exempt from tax (and thus not required to be reported on a Form 2290) is the use of:

- Qualified blood collector vehicles (see below) used by qualified blood collector organizations; and
- Mobile machinery that meets the specifications for a chassis as described under *Specially designed mobile machinery for nontransportation functions*, later.

Qualified blood collector vehicle. A qualified blood collector vehicle is a vehicle at least 80% of the use of which during the prior tax period was by a qualified blood collector organization for the collection, storage, or transportation of blood. A vehicle first placed in service in a tax period will be treated as a qualified blood collector vehicle for the tax period if the qualified blood collector organization certifies that the organization reasonably expects at least 80% of the use of the vehicle by the organization during the tax period will be in the collection, storage, or transportation of blood.

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Vehicles not considered highway motor vehicles. Generally, the following kinds of vehicles aren't considered highway vehicles.

1. **Specially designed mobile machinery for nontransportation functions.** A self-propelled vehicle isn't a highway vehicle if all the following apply.

a. The chassis has permanently mounted to it machinery or equipment used to perform certain operations (construction, manufacturing, drilling, mining, timbering, processing, farming, or similar operations) if the operation of the machinery or equipment is unrelated to transportation on or off the public highways.

b. The chassis has been specially designed to serve only as a mobile carriage and mount (and power source, if applicable) for the machinery or equipment, whether or not the machinery or equipment is in operation.

c. The chassis couldn't, because of its special design and without substantial structural modification, be used as part of a vehicle designed to carry any other load.

2. **Vehicles specially designed for off-highway transportation.** A vehicle isn't treated as a highway vehicle if the vehicle is specially designed for the primary function of transporting a particular type of load other than over the public highway and because of this special design, the vehicle's capability to transport a load over a public highway is substantially limited or impaired.

To make this determination, you can take into account the vehicle's size; whether the vehicle is subject to licensing, safety, or other requirements; and whether the vehicle can transport a load at a sustained speed of at least 25 miles per hour. It doesn't matter that the vehicle can carry heavier loads off highway than it is allowed to carry over the highway.

When To File

Form 2290 must be filed for the month the taxable vehicle is first used on public highways during the current period. The current period begins July 1, 2017, and ends June 30, 2018. Form 2290 must be filed by the last day of the month following the month of first use (as shown in the chart below). **Note.** If any due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

If you first use multiple vehicles in more than one month, then a separate Form 2290 must be filed for each month, as shown in *Example 3* below.

The filing rules apply whether you are paying the tax or reporting suspension of the tax. The following examples demonstrate these rules.

Example 1. John uses a taxable vehicle on a public highway by driving it home from the dealership on July 1, 2017, after purchasing it. John must file Form 2290 by August 31, 2017, for the period beginning July 1, 2017, through June 30, 2018. To figure the tax, John would use the amounts on Form 2290, page 2, column (1).

Example 2. John purchases a new taxable vehicle on November 3, 2017. 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 2, 2018, for the period beginning November 1, 2017, through June 30, 2018. Because December 31, 2017, falls on a Sunday, John doesn't have to file until the next business day, January 2, 2018 (January 1 is the New Year's Day holiday). To figure the tax, John would use Table I, later.

Example 3. All of Trucker A's vehicles are first used in the current period in July 2017 by driving them from the dealership on the public highway to his warehouse after purchasing them. Trucker A must file one Form 2290 on or before August 31, 2017. Trucker B first uses vehicles on the public highway in July and August. Trucker B must report the vehicles first used in July on the return normally due on August 31, 2017, and the vehicles first used in August on a separate return filed by October 2, 2017. Because September 30, 2017, falls on a Saturday, Trucker B doesn't have to file until the next business day, October 2, 2017.

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IF, in this period, the vehicle is first used during ...	THEN, file Form 2290 and make your payment by ...*	and enter this date on Form 2290, line 1**
July, 2017	August 31, 2017	201707
August, 2017	October 2, 2017	201708
September, 2017	October 31, 2017	201709
October, 2017	November 30, 2017	201710
November, 2017	January 2, 2018	201711
December, 2017	January 31, 2018	201712
January, 2018	February 28, 2018	201801
February, 2018	April 2, 2018	201802
March, 2018	April 30, 2018	201803
April, 2018	May 31, 2018	201804
May, 2018	July 2, 2018	201805
June, 2018	July 31, 2018	201806

* File by this date regardless of when state registration for the vehicle is due. If any due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

** This date may not apply for privately purchased used vehicles. See *Tax computation for privately purchased used vehicles and required claim information for sold used vehicles*, later.

Extension of time to file. Before the due date of the return, you may request an extension of time to file your return by writing to:

Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0031

In your letter, you must fully explain the cause of the delay. Except for taxpayers abroad, the extension may be for no more than 6 months. An extension of time to file doesn't extend the time to pay the tax. If you want an extension of time to pay, you must request that separately.

How To File

CAUTION *Electronic filing is required for each return reporting and paying tax on 25 or more vehicles. Tax-suspended vehicles (designated by category W) aren't included in the electronic filing requirement for 25 or more vehicles since you aren't paying tax on them. However, all taxpayers are encouraged to file electronically. Electronic filing generally allows for quicker processing of your return. A stamped Schedule 1 can be available within minutes after filing and acceptance by the IRS.*

Electronically. File Form 2290 electronically through any electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) participating in the IRS

e-file program for excise taxes. For more information on *e-file*, visit the IRS website at *IRS.gov/efile* or visit *IRS.gov/trucker*.

Paper. Mail Form 2290 to the address shown under *Where To File*. If you did not pay the tax using the Electronic Federal Tax Payment System (EFTPS), mail Form 2290-V and your check or money order with Form 2290. For more information on payments, see *How To Pay the Tax*, later.

Where To File

If you aren't filing electronically, mail Form 2290 to:

Form 2290 **with** full payment	Internal Revenue Service P.O. Box 804525 Cincinnati, OH 45280-4525
Form 2290 **without** payment due or using EFTPS for payment	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0031

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Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- United Parcel Service (UPS): UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.
- DHL Express (DHL): DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.
- Federal Express (FedEx): FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.

The private delivery service can tell you how to get written proof of the mailing date.

CAUTION *Private delivery services 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.*

Form 2290 Call Site

You can get immediate help with your Form 2290 questions by calling the Form 2290 call site. The hours of operation are Monday–Friday, 8:00 a.m. to 6:00 p.m., Eastern time.

IF you are calling from ...	THEN use this number:
The United States	866-699-4096 (toll free)
Canada or Mexico	859-669-5733 (not toll free)

The assistor will have access to your Form 2290 account information. Spanish-speaking assistors are available. Have your Form 2290 and information about your filing available when you call. For help with other returns filed, taxes paid, etc., visit *IRS.gov/uac/Tax-Law-Questions* for individual returns or call 1-800-829-4933 for business returns.

Penalties and Interest

If you receive a penalty for filing your return late or paying your tax late and believe you have reasonable cause for doing so, send a letter to the IRS explaining why you believe you have reasonable cause for filing late or paying late. Alternatively, you may visit *IRS.gov/Businesses/Small-Businesses-&-Self-Employed/Penalties-at-a-Glance* for more information on how to request penalty relief, or call the number on the notice you received from the IRS informing you of the penalty and/or interest assessed. **Don't** attach an explanation when you file your return.

Specific Instructions

Getting Started

To complete Form 2290, have the following information available.

1. Your employer identification number (EIN). You must have an EIN to file Form 2290. You can't use your social security number.
2. The vehicle identification number (VIN) of each vehicle.
3. The taxable gross weight of each vehicle to determine its category.

Employer Identification Number (EIN)

Enter the correct EIN. If you don't have an EIN, apply for one online at *IRS.gov/businesses/small* and click on the "Employer ID Numbers (EINs)" link. You may also apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS.

Vehicle Identification Number (VIN)

The VIN of your vehicle can be obtained from the registration, title, or actual vehicle. Generally, the VIN is 17 characters made up of numbers and letters. Be sure to use the VIN for the vehicle and not from the trailer.

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
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.

Actual unloaded weight of a vehicle is the empty (tare) weight of the vehicle.

A trailer or semitrailer is treated as customarily used in connection with a vehicle if the vehicle is equipped to tow the trailer or semitrailer.

Fully equipped for service includes the body (whether or not designed for transporting cargo, such as a concrete mixer); all accessories; all equipment attached to or carried on the vehicle for use in its operation or maintenance; and a full supply of fuel, oil, and water. The term doesn't include the driver; any equipment (not including the body) mounted on, or attached to, the vehicle, for use in handling, protecting, or preserving cargo; or any special equipment (such as an air compressor, crane, or specialized oilfield equipment).

Buses

The taxable gross weight of a bus is its actual unloaded weight fully equipped for service plus 150 pounds for each seat provided for passengers and driver.

Determining Taxable Gross Weight

The weight declared for registering a vehicle in a state may affect the taxable gross weight used to figure the tax.

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State registration by specific gross weight. If the vehicle is registered in any state that requires a declaration of gross weight in a specific amount, including proportional or prorated registration or payment of any other fees or taxes, then the vehicle's taxable gross weight must be no less than the highest gross weight declared for the vehicle in any state. If the vehicle is a tractor-trailer or truck-trailer combination, the taxable gross weight must be no less than the highest combined gross weight declared.

State registration by gross weight category. If the vehicle is registered in any state that requires vehicles to be registered on the basis of gross weight, and the vehicle isn't registered in any state that requires a declaration of specific gross weight, then the vehicle's taxable gross weight must fall within the highest gross weight category for which the vehicle is registered in that state.

State registration by actual unloaded 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 the three items listed under *Taxable Gross Weight*, earlier.

Special permits. In determining a vehicle's taxable gross weight, don't consider weights declared to obtain special temporary travel permits. These are permits that allow a vehicle to operate:

1. In a state in which it isn't registered,
2. At more than a state's maximum weight limit, or
3. At more than the weight at which it is registered in the state.

However, special temporary travel permits don't include permits that are issued for your vehicle if the total amount of time covered by those permits is more than 60 days or (if issued on a monthly basis) more than 2 months during a taxable year.

Name and Address

Enter your name and address. Include the suite, room, or other unit number after the street address. If your address has changed, check the *Address Change* box on Form 2290.

P.O. box. If the post office doesn't deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

Canadian or Mexican address. Follow the country's practice for entering the postal code. Don't abbreviate the country name.

Final return. If you no longer have vehicles to report, file a final return. Check the *Final Return* box on Form 2290, sign the return, and mail it to the IRS.

Amended return. Check the *Amended Return* box only 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 the box for any other reason. For more information, see *Line 3*, or *Suspended vehicles exceeding the mileage use limit*, later.

VIN correction. Check the *VIN Correction* box if you are correcting a VIN listed on a previously filed Schedule 1. List the corrected VIN or VINs on Schedule 1. Be sure to use the Form 2290 for the tax period you are correcting. **Attach** a statement with an explanation for the VIN correction. **Don't** check this box for any other reason.

Part I. Figuring the Tax

Line 1

For used vehicles purchased from a private seller during the period, see *Used vehicles* below.

Line 2

To figure the tax on line 2, complete the *Tax Computation* on Form 2290, page 2. Don't use line 2 to report additional tax from an increase in taxable gross weight. Instead, report the additional tax on line 3.

Column (1)—Annual tax. Use the tax amounts listed in column (1)(a) for a vehicle used during July.

Logging vehicles. Use the tax amounts listed in column (1)(b) for logging vehicles used in July. For more information on these vehicles, see *Logging vehicles* under *Who Must File*, earlier.

Column (2)—Partial-period tax. For used vehicles purchased from a private seller during the period, see *Used vehicles* next. For all other vehicles, if the vehicle is first used after July, the tax is based on the number of months remaining in the period. See Table I (Table II for logging vehicles), later, for the partial-period tax table. Enter the tax in column (2)(a) for the applicable category, use column (2)(b) for logging vehicles.

Used vehicles. If you acquire and register or are required to register a used taxable vehicle in your name during the tax period, you must keep as part of your records proof showing whether there was a use of the vehicle or a suspension of the tax during the period before the vehicle was registered in your name. The evidence may be a written statement signed and dated by the person (or dealer) from whom you purchased the vehicle.

If there is an unpaid tax liability for the months before you acquire and use the vehicle during the tax period, you are liable for the total tax for the entire period, to the extent not paid. In that case, you must file Form 2290 and pay the tax by the last day of the month after the month notification is received from the IRS that the tax has not been paid in full.

Tax computation for privately purchased used vehicles and required claim information for sold used vehicles.

1. For vehicles purchased from a seller who has paid the tax for the current period: If a vehicle is purchased on or after July 1, 2017, but before June 1, 2018, and the buyer's first use (such as driving it from the purchase location to the buyer's home or business location) is in the month of sale, the buyer's total tax for the tax period doesn't include the tax for the month of sale.

Note. The due date of Form 2290 doesn't change. The buyer should enter the month after the sale on Form 2290, line 1 (Example: November 2017 is entered as "201711").

2. If a vehicle is sold, the name and address of the purchaser (along with previously required information) must be included with the seller's claim for a credit or refund of tax paid for the remaining months of the current period.

For vehicle purchases from a seller who has paid the tax for the current period: Buyer's tax computation for a used vehicle privately purchased on or after July 1, 2017, but before June 1, 2018, when the buyer's first use is in the month of sale. The tax on the buyer's use of a vehicle after the purchase is prorated by multiplying a full tax period's tax by a fraction.

1. The numerator is the number of months in the period from the first day of the month after the month of sale through the end of the tax period.

2. The denominator is the number of months in the entire tax period.

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The buyer MUST also do the following.
• Determine that the seller has paid the tax for the current period. A copy of the seller's stamped Schedule 1 is one way to make this determination. • Enter the month after the sale on line 1. • Enter the prorated tax on column (2) of page 2.

Example. On July 2, 2017, Linda paid the full tax period tax of $550 for the use of her 80,000-pound taxable gross weight vehicle. John purchased the used truck from Linda on September 8, 2017, and drove it on the public highway from Linda's home to his own home the next day. Linda, the seller, can claim a credit or refund of the tax she paid for the 9 months after the sale. Because of that, and that John's first taxable use was to drive the truck to his home in the month of sale (September), his prorated tax is figured from the first day of the next month (October), through the end of the taxable period, June 30, 2018. The due date of John's Form 2290 doesn't change, so he must file by October 31, 2017.

Full tax period tax: $550
Numerator: 9 (number of months from October through June)
Denominator: 12 (full 12-month tax period, July through June)
Prorated tax: 9/12 of $550 = $412.50
John should enter "201710" on line 1 and $412.50 on column (2)(a) in the category V line.

Logging vehicles. For logging vehicles, see Table II, later, for the partial-period tax table. Enter the tax in column (2)(b) for the applicable category.

Column (3)—Number of vehicles. Enter the number of vehicles for categories A–V in the applicable column. Add the number of vehicles in columns (3)(a) and (3)(b), categories A–V, and enter the combined number on the total line in column (3). For category W, enter the number of suspended vehicles in the applicable column.

Column (4)—Amount of tax. Multiply the applicable tax amount times the number of vehicles. Add all amounts in a category and enter the result in column (4). Then, add the tax amounts in column (4) for categories A–V, and enter the total tax amount.

Line 3

Complete line 3 only if the taxable gross weight of a vehicle increases during the period and the vehicle falls in a new category. For instance, an increase in maximum load customarily carried may change the taxable gross weight.

Report the additional tax for the remainder of the period on Form 2290, line 3. Don't report any tax on line 2 unless other taxable vehicles are being reported in addition to the vehicle(s) with the increased taxable gross weight. Check the *Amended Return* box and to the right of "Amended Return" write the month the taxable gross weight increased. File Form 2290 and Schedule 1 by the last day of the month following the month in which the taxable gross weight increased.

Figure the additional tax using the following worksheet. Attach a copy of the worksheet for each vehicle.

1.	Enter the month the taxable gross weight increased. Enter the month here and in the space next to the *Amended Return* box on Form 2290, page 1	_____
2.	From Form 2290, page 2, determine the new taxable gross weight category. Next, go to the *Partial-Period Tax Tables*, later. Find the month entered on line 1 above. Read down the column to the new category; this is the new tax. Enter the amount here	$ _____
3.	On the *Partial-Period Tax Tables*, later, find the tax under that month for the previous category reported. Enter the amount here	$ _____
4.	**Additional tax.** Subtract line 3 from line 2. Enter the additional tax here and on Form 2290, line 3	$ _____

CAUTION *If the increase in taxable gross weight occurs in July after you have filed your return, use the amounts on Form 2290, page 2, for the new category instead of the partial-period tax tables.*

Line 5

Complete line 5 only if you are claiming a credit for tax paid on a vehicle that was either:
- Sold,
- Destroyed (so damaged by accident or other casualty it isn't economical to rebuild it) or stolen before June 1 and not used during the remainder of the period, or
- Used during the prior period 5,000 miles or less (7,500 miles or less for agricultural vehicles).

A credit, lower tax, exemption, or refund isn't allowed for an occasional light or decreased load or a discontinued or changed use of the vehicle.

The amount claimed on line 5 can't exceed the tax reported on line 4. Any excess credit must be claimed as a refund using Form 8849, Claim for Refund of Excise Taxes, and Schedule 6 (Form 8849), Other Claims. Also use Schedule 6 (Form 8849) to make a claim for an overpayment due to a mistake in tax liability previously reported on Form 2290. See *When to make a claim* below.

Information to be submitted. On a separate sheet of paper, provide an explanation detailing the facts for each credit.

For vehicles destroyed, stolen, or sold include the following.

1. The VIN;
2. The taxable gross weight category;
3. The date of destruction, theft, or sale;
4. A copy of the worksheet under *Figuring the credit* below; and
5. If the vehicle was sold on or after July 1, 2015, the name and address of the purchaser of the vehicle.

CAUTION *Your claim for credit may be disallowed if you don't provide all of the required information.*

Figuring the credit. Figure the number of months of use and find the taxable gross weight category of the vehicle before you complete the worksheet below. To figure the number of months of use, start counting from the first day of the month in the period in which the vehicle was first used to

the last day of the month in which it was destroyed, stolen, or sold. Find the number of months of use in the *Partial-Period Tax Tables*, later (the number of months is shown in parentheses at the top of the table next to each month).

1. For the vehicle that was destroyed, stolen, or sold, enter the tax previously reported on Form 2290, line 4 . . . . . $ _____
2. **Partial-period tax.** On the *Partial-Period Tax Tables*, later, find where the taxable gross weight category and months of use meet and enter the tax here . . . . . $ _____
3. **Credit.** Subtract line 2 from line 1. Enter here and on Form 2290, line 5 . . . . . $ _____

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The credit for each vehicle must be calculated separately.

Vehicle used less than the mileage use limit. If the tax has been paid for a period on a vehicle that is used 5,000 miles or less (7,500 miles or less for agricultural vehicles), the person who paid the tax may make a claim for the credit.

When to make a claim. For a vehicle that was destroyed, stolen, or sold before June 1, a credit for tax paid can be claimed on the next Form 2290 filed or a refund of tax paid can be claimed on Form 8849.

For a vehicle that was used 5,000 miles or less (7,500 miles or less for agricultural vehicles) during the period, a credit for tax paid can be claimed on the first Form 2290 filed for the next period. Likewise, a refund for tax paid can't be claimed on Form 8849 until the end of the Form 2290 tax period. For example, if the tax was paid for the period July 1, 2017, through June 30, 2018, for a vehicle used 5,000 miles or less during the period, a credit on Form 2290 (or refund on Form 8849) can't be claimed until after June 30, 2018.

Part II. Statement in Support of Suspension

CAUTION *Electronic filing is required for each return reporting and paying tax on 25 or more vehicles that you file during the tax period. Tax-suspended vehicles (designated by category W) aren't included in the electronic filing requirement for 25 or more vehicles since you aren't paying tax on them. However, you are encouraged to file electronically regardless of the number of vehicles being reported. File Form 2290 electronically through a provider participating in the IRS e-file program for excise taxes. Once your return is accepted by the IRS, your stamped Schedule 1 can be available within minutes.*

Line 7

Complete line 7 to suspend the tax on vehicles expected to be used less than the mileage use limit during a period.

You must also:

- List the vehicles on which the tax is suspended on Schedule 1. See *Schedule 1 (Form 2290)*, later; and
- You must also count the number of tax-suspended vehicles (designated by category W) listed on Schedule 1, Part I, and enter the number on Schedule 1, Part II, line b.

Line 8

If any of the vehicles listed as suspended in the prior period exceeded the mileage use limit, check the box on line 8a and list the vehicle identification numbers for those vehicles on line 8b. Attach a separate sheet if needed.

Line 9

If in the prior period, Form 2290, line 7, was completed and the tax-suspended vehicles were sold or otherwise transferred, complete line 9.

Sales. If you sell a vehicle while under suspension, a statement must be given to the buyer and must show:

- The seller's name, address, and EIN;
- VIN;
- Date of the sale;
- Odometer reading at the beginning of the period;
- Odometer reading at the time of sale; and
- The buyer's name, address, and EIN.

The buyer must attach this statement to Form 2290 and file the return by the date shown in the table under *When To File*, earlier.

If, after the sale, the use of the vehicle exceeds the mileage use limit (including the highway mileage recorded on the vehicle by the former owner) for the period, and the former owner has provided the required statement, the new owner is liable for the tax on the vehicle. If the former owner hasn't furnished the required statement to the new owner, the former owner is also liable for the tax for that period. See *Suspended vehicles exceeding the mileage use limit* below. Also see *Used vehicles*, earlier.

Suspended vehicles exceeding the mileage use limit. Once a suspended vehicle exceeds the mileage use limit, the tax becomes due. **Mileage use limit** means the use of a vehicle on public highways 5,000 miles or less (7,500 miles or less for agricultural vehicles). The mileage use limit applies to the total mileage a vehicle is used during a period, regardless of the number of owners.

Figure the tax on Form 2290, page 2, based on the month the vehicle was first used in the period. Report the tax on Form 2290, line 2. Check the *Amended Return* box on page 1 and to the right of "Amended Return" write the month in which the mileage use limit was exceeded. Don't complete Form 2290, Part II. File the amended Form 2290 and Schedule 1 by the last day of the month following the month in which the mileage use limit was exceeded.

Agricultural vehicles. An agricultural vehicle is any highway motor vehicle that is:

1. Used (or expected to be used) primarily for farming purposes, and
2. Registered (under state laws) as a highway motor vehicle used for farming purposes for the entire period. A special tag or license plate identifying the vehicle as used for farming isn't required for it to be considered an agricultural vehicle.

A vehicle is used primarily for farming purposes if more than half of the vehicle's use (based on mileage) during the period is for farming purposes (defined below).

Don't take into account the number of miles the vehicle is used on the farm when determining if the 7,500-mile limit on the public highways has been exceeded. Keep accurate records of the miles that a vehicle is used on a farm.

Farming purposes means the transporting of any farm commodity to or from a farm, or the use directly in agricultural production.

Farm commodity means any agricultural or horticultural commodity, feed, seed, fertilizer, livestock, bees, poultry, fur-bearing animals, or wildlife. A farm commodity doesn't include a commodity that has been changed by a processing operation from its raw or natural state.

Example. Juice extracted from fruits or vegetables isn't a farm commodity for purposes of the suspension of tax on agricultural vehicles.

A vehicle is considered **used for farming purposes** if it is used in an activity that contributes in any way to the conduct of a farm. Activities that qualify include clearing land, repairing fences and farm buildings, building terraces or irrigation ditches, cleaning tools or farm machinery, and painting. But a vehicle will not be considered used for farming purposes if used in connection with operations such as canning, freezing, packaging, or other processing operations.

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How To Pay the Tax

There are three methods to pay the tax.

- Electronic funds withdrawal (direct debit) if filing electronically.
- Electronic Federal Tax Payment System (EFTPS).
- Check or money order using the payment voucher.

You must pay the tax in full with your Form 2290.

Electronic funds withdrawal (direct debit). If you are filing Form 2290 electronically, you can authorize a direct debit to make your payment. For more information on *e-file*, visit the IRS website at *IRS.gov/efile*.

EFTPS. Using EFTPS is voluntary, but you must enroll in EFTPS before you can use it. To get more information or to enroll in EFTPS, visit the EFTPS website at *EFTPS.gov* or call 1-800-555-4477 (24 hours a day, 7 days a week).

If you make your payment using EFTPS, don't include the payment voucher. If filing a paper Form 2290, mail Form 2290 to:

Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0031

Paying on time. For EFTPS payments to be on time, you must submit the payment by 8 p.m. Eastern time the day before the date the payment is due.

Check or money order. If you use this method, you must also complete the payment voucher. See *Payment voucher* below.

- Don't send cash. Make your check or money order payable to "United States Treasury." Write your name, address, EIN, "Form 2290," and the date (as entered in box 3) on your payment.
- Detach the voucher and send it with the Form 2290, both copies of Schedule 1, and your payment. If you filed electronically, don't send Form 2290 and Schedule 1 with the payment voucher. See *Where To File*, earlier.
- Don't staple your payment to the voucher or Form 2290.

Payment voucher. Complete Form 2290-V, Payment Voucher. If you have your Form 2290 prepared by a third party, provide this payment voucher to the return preparer.

Box 1. Enter your EIN. If you don't have an EIN, see *Employer Identification Number (EIN)*, earlier.

Box 2. Enter the amount you are paying with Form 2290.

Box 3. Enter the same date that you entered on Form 2290, Part I, line 1.

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

Schedule 1 (Form 2290)

Complete and file both copies of Schedule 1. The second copy will be stamped and returned to you for use as proof of payment. Your return may be rejected if Schedule 1 isn't attached to Form 2290.

E-file. If Form 2290 is filed electronically, a copy of Schedule 1 with an IRS watermark will be sent to the ERO, transmitter, and/or ISP electronically. Ask the ERO, transmitter, and/or ISP for the original electronic copy of Schedule 1.

Note. If you want a copy of a prior-period Schedule 1 returned, you must send a written request to:

Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0031

Name and address. Enter your name and address on Schedule 1 exactly as shown on Form 2290. See *Name and Address*, earlier. Make sure the EIN is also the same as that entered on page 1 of Form 2290.

Part I. Enter by category the VIN of each vehicle for which you are reporting tax. Failure to include the full VIN may prevent you from registering your vehicle with the state.

Part II. Complete as follows.

- Enter on line **a** the total vehicles reported on Form 2290, page 2.
- Enter on line **b** the total number of taxable vehicles on which the tax is suspended, reported on Form 2290, page 2, column (3), category W.
- Enter on line **c** the total number of taxable vehicles (subtract line **b** from line **a**).

Proof of payment for state registration and entry into the United States. Generally, states will require verification of payment of the tax for any taxable vehicle before they will register the vehicle. Use the stamped copy of Schedule 1 as proof of payment when registering vehicles with the state.

U.S. Customs and Border Protection also requires this proof of payment for entering a Canadian or Mexican vehicle into the United States.

If you don't have the stamped copy, you may use a photocopy of Schedule 1 and both sides of your canceled check as proof of payment.

Note. If the state receives your application for registration of your highway motor vehicle during the months of July, August, or September, you may provide the immediately previous taxable period's approved Schedule 1 that was returned to you by the IRS, as proof of payment. Remember to file Form 2290 for the current period by the due date of the return. See Regulations section 41.6001-2(b)(4).

No proof of payment is required for a newly purchased vehicle, if you present the state a copy of the bill of sale showing that the vehicle was purchased within the last 60 days. However, you must file a return and pay any tax due. See *When To File*, earlier.

A limited number of states have agreed to participate in an alternate proof of payment program with the IRS. In those states, the Department of Motor Vehicles (DMV) may forward your return to the IRS, if certain requirements are met. If you give your Form 2290 (with voucher and payment) to your DMV to be forwarded to the IRS, no further proof of payment is needed to register your vehicle. Contact your local DMV to see if your state participates in this program.

If you give the DMV your Form 2290 to forward, your return isn't considered filed until the IRS receives it. You are responsible for any penalties or interest if the return is filed late or lost by the DMV.

Schedule 1 (Form 2290), Consent to Disclosure of Tax Information

The IRS will share information reported on Form 2290 and Schedule 1. The information shared includes the VINs for all vehicles reported on Schedule 1 and verification that you paid the tax reported on Form 2290, line 6. This information will be shared with the Department of Transportation, U.S. Customs and Border Protection, and state DMVs. The IRS needs your consent to release this information. If you agree to have the information released, please sign and date the consent.

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Third Party Designee

If you want to allow an employee of your business, a return preparer, or other third party to discuss your Form 2290 with the IRS, check the "Yes" box in the *Third Party Designee* section of Form 2290. Also, enter the designee's name, phone number, and any five digits that person chooses as his or her personal identification number (PIN). The authorization applies only to the tax return on which it appears.

By checking the "Yes" box, you are authorizing the IRS to speak with the designee to answer any questions relating to the information reported on Form 2290. You are also authorizing the designee to:

- Exchange information concerning Form 2290 with the IRS; and
- Request and receive written tax return information relating to Form 2290, including copies of notices, correspondence, and account transcripts.

You aren't authorizing the designee to bind you to anything (including additional tax liability) or otherwise represent you before the IRS. If you want to expand the designee's authority, see Pub. 947, Practice Before the IRS and Power of Attorney.

The authorization will automatically expire 1 year from the due date (without regard to extensions) for filing your Form 2290. If you or your designee wants to revoke this authorization, send a written statement of revocation to:

Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999

See Pub. 947 for more information.

Signature

Sign the return. Returns filed without a signature will be sent back to you for signing. An unsigned return isn't considered filed.

Paid Preparer Use Only

A paid preparer must sign Form 2290 and provide the information in the *Paid Preparer Use Only* section at the end of the form if the preparer was paid to prepare the form and isn't an employee of the filing entity. The preparer must give you a copy of the form in addition to the copy to be filed with the IRS. If you are a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, you also must enter the firm's name and the EIN of the firm. However, you can't use the PTIN of the tax preparation firm in place of your PTIN. You can apply for a PTIN online or by filing Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal. For more information about applying for a PTIN online, visit the IRS website at *IRS.gov/ptin*.

Recordkeeping

Keep records for all taxable highway vehicles registered in your name for at least 3 years after the date the tax is due or paid, whichever is later. They must be available at all times for inspection by the IRS. Also keep copies of all returns and schedules you have filed. Keep your records even if a vehicle is registered in your name for only a portion of a period. If the tax is suspended on a highway motor vehicle for a period because its use on public highways during the period didn't exceed 5,000 miles (7,500 miles for agricultural vehicles), the registrant must keep the records at least 3 years after the end of the period to which the suspension applies.

Records for each vehicle should show all of the following information.

1. A detailed description of the vehicle, including the VIN.
2. The weight of loads carried by the vehicle in the same form as required by any state in which the vehicle is registered or required to be registered.
3. The date you acquired the vehicle and the name and address of the person from whom you acquired it.
4. The first month of each period in which a taxable use occurred and any prior month in which the vehicle was used in the period while registered in your name, with proof that the prior use wasn't a taxable use.
5. The date the vehicle was sold or transferred and the name and address of the purchaser or transferee. If it wasn't sold, the records must show how and when you disposed of it.
6. If the tax is suspended for a vehicle, keep a record of actual highway mileage. For an agricultural vehicle, keep accurate records of the number of miles it is driven on a farm. See *Part II. Statement in Support of Suspension*, earlier.

How To Get Tax Help

CAUTION *The information below is general tax information and doesn't necessarily apply to Form 2290.*

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make $54,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov and click on the Filing tab to see your options for preparing and filing your return which include the following.

- **Free File.** Go to *IRS.gov/freefile*. See if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to *IRS.gov/vita*, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to *IRS.gov/tce*, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.

Getting answers to your tax law questions. On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to *IRS.gov/help* or *IRS.gov/letushelp* pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to *IRS.gov/ita* for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to *IRS.gov/pub17* to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2016 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML or as a PDF or, better yet, download it to your mobile device to enjoy eBook features.
- You may also be able to access tax law information in your electronic filing software.

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Getting tax forms and publications. Go to *IRS.gov/forms* to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to *IRS.gov/orderforms* to place an order and have forms mailed to you within 10 business days.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

Delayed refund for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to *IRS.gov/transcripts*. Click on either "Get Transcript Online"or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to *IRS.gov/tools* for the following.

- The *Earned Income Tax Credit Assistant* (*IRS.gov/eic*) determines if you are eligible for the EIC.
- The *Online EIN Application* (*IRS.gov/ein*) helps you get an employer identification number.
- The *IRS Withholding Calculator* (*IRS.gov/w4app*) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The *First Time Homebuyer Credit Account Look-up* (*IRS.gov/homebuyer*) tool provides information on your repayments and account balance.
- The *Sales Tax Deduction Calculator* (*IRS.gov/salestax*) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to *IRS.gov/idprotection* for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit *IRS.gov/id* to learn what steps you should take.

Checking on the status of a refund.

- Go to *IRS.gov/refunds*.
- Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to *IRS.gov/payments* to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** If cash is your only option, you may be able to pay your taxes at a participating retail store.

What if I can't pay now? Go to *IRS.gov/payments* for more information about your options.

- Apply for an *online payment agreement* (*IRS.gov/opa*) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the *Offer in Compromise Pre-Qualifier* (*IRS.gov/oic*) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to IRS.gov and click on *Where's My Amended Return?* (*IRS.gov/wmar*) under the "Tools" bar to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to *IRS.gov/notices* to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be resolved on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to *IRS.gov/letushelp* for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without waiting. Before you visit, go to *IRS.gov/taclocator* to find the nearest TAC, check hours, available services, and appointment options. Or, on the

IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal (*IRSvideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- *Spanish* (*IRS.gov/spanish*).
- *Chinese* (*IRS.gov/chinese*).
- *Vietnamese* (*IRS.gov/vietnamese*).
- *Korean* (*IRS.gov/korean*).
- *Russian* (*IRS.gov/russian*).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

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The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

What Can the Taxpayer Advocate Service Do for You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business,
- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach Us?

We have offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at *taxpayeradvocate.irs.gov*. You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at *taxpayeradvocate.irs.gov* can help you understand *what these rights mean to you* and how they apply. These are ***your*** rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at *IRS.gov/sams*.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit *IRS.gov/litc* or see IRS Publication 4134, *Low Income Taxpayer Clinic List*.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 4481 requires that the use of certain types of highway motor vehicles be taxed. Form 2290 is used to determine the amount of tax you owe. Sections 6011 and 6109 require you to provide the requested information, including your identifying number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information in a timely manner, or providing false information, may subject you to penalties.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 2290 and Schedule 1 will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 41 hr., 22 min.; **Learning about the law or the form**, 24 min.; **Preparing, copying, assembling, and sending the form to the IRS**, 1 hr., 5 min.

We welcome your comments and suggestions. You can send us comments from *IRS.gov/formspubs*. Click on "More Information" and then on "Give us feedback." You can also write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Don't send Form 2290 to this address. Instead, see *Where To File*, earlier.

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

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)**.

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Table I **Vehicles Except Logging** (enter in column **(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)
A	$ 91.67	$ 83.33	$ 75.00	$ 66.67	$ 58.33	$ 50.00	$ 41.67	$ 33.33	$ 25.00	$ 16.67	$ 8.33
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	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
H	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
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
K	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
M	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
O	374.00	340.00	306.00	272.00	238.00	204.00	170.00	136.00	102.00	68.00	34.00
P	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
T	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

Table II **Logging Vehicles** (enter in column **(2)(b)**)

A	$ 68.75	$ 62.49	$ 56.25	$ 50.00	$ 43.74	$ 37.50	$ 31.25	$24.99	$ 18.75	$ 12.50	$ 6.24
B	83.87	76.25	68.62	60.99	53.37	45.75	38.12	30.50	22.87	15.24	7.62
C	99.00	90.00	81.00	72.00	63.00	54.00	45.00	36.00	27.00	18.00	9.00
D	114.12	103.74	93.37	83.00	72.62	62.25	51.87	41.49	31.12	20.75	10.37
E	129.24	117.50	105.75	93.99	82.25	70.50	58.74	47.00	35.25	23.49	11.75
F	144.37	131.25	118.12	105.00	91.87	78.75	65.62	52.50	39.37	26.25	13.12
G	159.50	144.99	130.50	116.00	101.49	87.00	72.50	57.99	43.50	29.00	14.49
H	174.62	158.75	142.87	126.99	111.12	95.25	79.37	63.50	47.62	31.74	15.87
I	189.75	172.50	155.25	138.00	120.75	103.50	86.25	69.00	51.75	34.50	17.25
J	204.87	186.24	167.62	149.00	130.37	111.75	93.12	74.49	55.87	37.25	18.62
K	219.99	200.00	180.00	159.99	140.00	120.00	99.99	80.00	60.00	39.99	20.00
L	235.12	213.75	192.37	171.00	149.62	128.25	106.87	85.50	64.12	42.75	21.37
M	250.25	227.49	204.75	182.00	159.24	136.50	113.75	90.99	68.25	45.50	22.74
N	265.37	241.25	217.12	192.99	168.87	144.75	120.62	96.50	72.37	48.24	24.12
O	280.50	255.00	229.50	204.00	178.50	153.00	127.50	102.00	76.50	51.00	25.50
P	295.62	268.74	241.87	215.00	188.12	161.25	134.37	107.49	80.62	53.75	26.87
Q	310.74	282.50	254.25	225.99	197.75	169.50	141.24	113.00	84.75	56.49	28.25
R	325.87	296.25	266.62	237.00	207.37	177.75	148.12	118.50	88.87	59.25	29.62
S	341.00	309.99	279.00	248.00	216.99	186.00	155.00	123.99	93.00	62.00	30.99
T	356.12	323.75	291.37	258.99	226.62	194.25	161.87	129.50	97.12	64.74	32.37
U	371.25	337.50	303.75	270.00	236.25	202.50	168.75	135.00	101.25	67.50	33.75
V	378.12	343.74	309.37	275.00	240.62	206.25	171.87	137.49	103.12	68.75	34.37