

Part IV - Items of General Interest

26 CFR 41.6071(a)-1

CERTAIN FILING CHANGES FOR HEAVY HIGHWAY VEHICLE USE TAX RETURN

Notice 2012-57

This notice notifies taxpayers that the IRS Modernized eFile (MeF) system will not be available from August 31, 2012, through September 4, 2012, for electronic filing of Form 2290, *Heavy Highway Vehicle Use Tax Return*. In addition, this notice describes extended filing and payment deadlines available to taxpayers affected by this suspension period.

Suspension of IRS MeF System for 2290 Filers

Section 4481 imposes a tax on the use in any taxable period of a highway motor vehicle with a taxable gross weight of 55,000 pounds or more. Generally, a “taxable period” is the year that begins on July 1 and ends on the following June 30. Section 41.6011(a)-1 of the Income Tax Regulations requires each person that is liable for the tax imposed by section 4481 to file a return for each taxable period on Form 2290, *Heavy Highway Vehicle Use Tax Return*. Section 41.6151(a)-(1)T provides that the tax must be paid at the time prescribed in § 41.6071(a)-1 for filing the return and at the place prescribed in §41.6091-1 for filing the return. Under § 41.6071(a)-1(a), Form 2290 generally must be filed by the last day of the month following the month in which a person becomes liable for tax. For the taxable period that begins on July 1, 2012, and ends on June 30, 2013, taxpayers subject to the tax under section 4481 must file Form 2290 by August 31, 2012, for vehicles on the road during July 2012. For vehicles first used after July 2012, the filing deadline is the last day of the month following the month of first use.

To facilitate systems and programming changes, the IRS is suspending the availability of its MeF system for filing Form 2290 from August 31, 2012, through September 4, 2012 (the suspension period).

Extended Filing Date for Eligible Affected Taxpayers

To minimize the impact on affected taxpayers, the IRS is granting an extension of time under section 6081(a) to electronically file Form 2290 to affected taxpayers whose due date for the return is August 31, 2012. The extended due date is now September 7,

2012. Only taxpayers that electronically file Form 2290 with a due date of August 31, 2012, are considered “affected taxpayers” for purposes of this notice. Taxpayers filing a paper Form 2290 must continue to file by the original due date of August 31, 2012.

Extension of Time for Paying Tax

The IRS is also granting an extension of time under section 6161(a)(1) to pay the tax imposed by section 4481. Because this tax is due when a taxpayer files its Form 2290, affected taxpayers that take advantage of the September 7, 2012, electronic filing deadline and pay the tax owed under section 4481 by that date will be considered to have timely paid such tax. Taxpayers filing a paper Form 2290 must continue to pay their tax by August 31, 2012.

Penalties

If an affected taxpayer e-files Form 2290 after September 7, 2012, and receives a system-generated notice from the IRS that imposes a penalty, the taxpayer may call the telephone number on that notice with any questions about the computation of the penalty.

Effective Date

This notice is effective on August 31, 2012.

Contact Information

For further information regarding this notice, please contact Ms. Natalie Payne of the Office of Associate Chief Counsel (Passthroughs and Special Industries) at (202) 622-3130 (not a toll-free number).