



News Release

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Reminder: For Most Truckers, Highway Use Tax Return Due Aug. 31

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WASHINGTON — The Internal Revenue Service today reminded truckers and other owners of heavy highway vehicles that in most cases, their next federal highway use tax return is due on Aug. 31, 2012.

The deadline generally applies to [Form 2290](#) and the accompanying tax payment for the tax year that begins on July 1, 2012, and ends on June 30, 2013. Returns must be filed and tax payments made by Aug. 31 for vehicles used on the road during July. For vehicles first used after July, the deadline is the last day of the month following the month of first use. This means that the temporary Nov. 30 deadline that generally applied in 2011 will not apply this year.

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

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

Due to IRS facility maintenance taking place over the Labor Day weekend (from 1 p.m. on Aug. 31 to noon on Sept. 4), the IRS asks taxpayers to e-file Form 2290 before 1 p.m. Eastern time on Friday, Aug. 31. For those who miss the 1 p.m. cutoff, formal guidance announcing an extension to e-file Form 2290 by Sept. 7 will be issued soon. The deadline for filing paper returns is unaffected and those returns must, as usual, be mailed and postmarked by midnight on Aug. 31.

For more information on the federal highway use tax, visit www.irs.gov/truckers.