



Note: The form, instructions, or publication you are looking for begins after this coversheet.

Please review the information below.

This July 2024 revision is for the tax period beginning on July 1, 2024, and ending on June 30, 2025. **Don't use** this revision if you need to file a return for a tax period that began on or before June 30, 2024. To obtain a prior revision of Form 2290 and its separate instructions, visit www.irs.gov/Form2290.

Nota: El formulario, las instrucciones o la publicación que busca se encuentra luego de esta portada.

Por favor lea la información a continuación.

Esta revisión de julio de 2024 es para el período tributario que comienza el 1 de julio de 2024 y termina el 30 de junio de 2025. **No use** esta revisión si necesita presentar una declaración para un período tributario que haya comenzado en o antes del 30 de junio de 2024. Para obtener una revisión anterior del Formulario 2290 (sp) y sus instrucciones por separado, visite www.irs.gov/Form2290SP.

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Heavy Highway Vehicle Use Tax Return

For the period July 1, 2024, through June 30, 2025

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)

□	□	-	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---	---	---

Address (number, street, and room or suite no.)

City or town, state or province, country, and ZIP or foreign postal code

Check if applicable:

Address Change

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.

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.

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 2024 ? If "YES," enter 202407 in the boxes to the right. If "NO," see the table on page 3 of the instructions . . . | | | | | | |
| 2 Tax. Enter the Total from Form 2290, page 2, column (4) | | | | | | |
| 3 Additional tax from increase in taxable gross weight (see instructions) | | | | | | |
| 4 Total tax. Add lines 2 and 3 | | | | | | |
| 5 Credits (Attach supporting documentation. See instructions.) | | | | | | |
| 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"/> | | | | | | |

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, 2024, through June 30, 2025, 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, 2023, through June 30, 2024, 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, 2023, through June 30, 2024. 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		(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
	Taxable gross weight (in pounds)	(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 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2024, through June 30, 2025

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) <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
	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"/>	
11	<input type="text"/>	
12	<input type="text"/>	
13	<input type="text"/>	
14	<input type="text"/>	
15	<input type="text"/>	
16	<input type="text"/>	
17	<input type="text"/>	
18	<input type="text"/>	
19	<input type="text"/>	
20	<input type="text"/>	
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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**SCHEDULE 1
(Form 2290)**

(Rev. July 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2024, through June 30, 2025

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) <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
	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"/>	
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18	<input type="text"/>	
19	<input type="text"/>	
20	<input type="text"/>	
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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Consent to Disclosure of Tax Information

For the period July 1, 2024, through June 30, 2025

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 2024)
Department of the Treasury
Internal Revenue Service

Payment Voucher

For the period July 1, 2024, through June 30, 2025

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 _____		