



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

*Please review the information below.*

This July 2022 revision is for the tax period beginning on July 1, 2022, and ending on June 30, 2023. **Don't use** this revision if you need to file a return for a tax period that began on or before June 30, 2022. To obtain a prior revision of Form 2290 and its separate instructions, visit [www.irs.gov/Form2290](http://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 2022 es para el período tributario que comienza el 1 de julio de 2022 y termina el 30 de junio de 2023. **No use** esta revisión si necesita presentar una declaración para un período tributario que haya comenzado en o antes del 30 de junio de 2022. Para obtener una revisión anterior del Formulario 2290(SP) y sus instrucciones por separado, visite [www.irs.gov/Form2290SP](http://www.irs.gov/Form2290SP).

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# Instructions for Form 2290

(Rev. July 2022)

## Heavy Highway Vehicle Use Tax Return



Department of the Treasury  
Internal Revenue Service

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](https://www.irs.gov/Form2290).

## Reminders

**Payment through credit or debit card.** Form 2290 filers are able to pay their Form 2290 tax liability with either a credit or debit card. See [Credit or debit card](#) under [How To Pay the Tax](#), later, for more information.

**Schedule 1 (Form 2290)—Month of first use.** Form 2290 filers must enter the month of first use in Schedule 1 to indicate when the vehicles included in Schedule 1 were first used during the tax period. See [Month of first use](#) under [Schedule 1 \(Form 2290\)](#), later, for more information.

**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](#) under [Schedule 1 \(Form 2290\)](#), later.

**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/e-File-Providers/e-File-Form-2290](https://www.irs.gov/e-File-Providers/e-File-Form-2290) or visit [IRS.gov/Trucker](https://www.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 (Form 2290) 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, 2022, and ending on June 30, 2023, if a taxable highway motor vehicle (defined later) 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 tax 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 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.



*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.

**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, 2022, and ends June 30, 2023. Form 2290 must be filed by the last day of the month following the month of first use (as shown in the chart, later).

**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](#), later.

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 2, 2022, after purchasing it. The vehicle is required to be registered in his name. John must file Form 2290 by August 31, 2022, for the period beginning July 1, 2022, through June 30, 2023. 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 2, 2022. 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 3, 2023, for the period beginning November 1, 2022, through June 30, 2023. Because December 31, 2022, falls on a Saturday, John doesn't have to file until the next business day, January 3, 2023. To figure the tax, John would use [Table I](#).

**Example 3.** All of Trucker A's vehicles are first used in the current period in July 2022 by driving them from the dealership on the public highway to his warehouse after purchasing them and are required to be registered in his name. Trucker A must file one Form 2290 on or before August 31, 2022, to report his vehicles. Trucker B first uses vehicles on the public highway in July and August. The vehicles are required to be registered in his name. Trucker B must report the vehicles first used in July by August 31, 2022, and the vehicles first used in August on a separate return filed by September 30, 2022.

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 2022	August 31, 2022	202207
August 2022	September 30, 2022	202208
September 2022	October 31, 2022	202209
October 2022	November 30, 2022	202210
November 2022	January 3, 2023	202211
December 2022	January 31, 2023	202212
January 2023	February 28, 2023	202301
February 2023	March 31, 2023	202302
March 2023	May 1, 2023	202303
April 2023	May 31, 2023	202304
May 2023	June 30, 2023	202305
June 2023	July 31, 2023	202306

\* 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.



*The filing deadline isn't tied to the vehicle registration date. Regardless of the vehicle's registration renewal date, you must file Form 2290 by the last day of the month following the month in which you first use the vehicle on a public highway during the tax period.*

**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:

Internal Revenue Service  
7940 Kentucky Drive  
Florence, KY 41042-2915

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



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 because 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/e-File-Providers/e-File-Form-2290](https://www.irs.gov/e-File-Providers/e-File-Form-2290) or visit [IRS.gov/Trucker](https://www.irs.gov/Trucker).

**Paper.** Mail Form 2290 to the address shown under [Where To File](#), next. If you didn't pay the tax using the Electronic Federal Tax Payment System (EFTPS) or using a credit or debit card, 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 are filing a paper return, mail Form 2290 to:

Form 2290 <b>with</b> full payment and that payment is <i>not drawn from an international financial institution</i>	Internal Revenue Service P.O. Box 932500 Louisville, KY 40293-2500
Form 2290 <b>without</b> payment due or if payment is made through EFTPS or by credit/debit card	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0031
Form 2290 <b>with</b> a check or money order <i>drawn from an international financial institution</i>	Internal Revenue Service International Accounts 1973 Rulon White Blvd. Ogden, UT 84201-0038

See [When To File](#), earlier, to determine the due date of your return.



If you are using or sending a payment that is drawn from an international financial institution, see [International payments](#), later.

## Private Delivery Services

You can use certain private delivery services (PDSs) designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services. If you are using a PDS, use the address for the Ogden Processing Center found at [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses).

The PDS can tell you how to get written proof of the mailing date.



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.

## 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...
the United States	866-699-4096 (toll free).
Canada or Mexico	859-320-3581 (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/Help/Tax-Law-Questions](https://www.irs.gov/Help/Tax-Law-Questions) for individual returns or call 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/PenaltyRelief](https://www.irs.gov/PenaltyRelief) 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/EIN](https://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.

### 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 fully equipped for service.

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. For buses, this includes equipment for the accommodation of passengers or others (such as air conditioning equipment and sanitation facilities, etc.). 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.*

**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 tax 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 (Form 2290). 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

Enter the date for the month of first use during the tax period. See the chart under [When To File](#), earlier, for the corresponding date and format.

For used vehicles purchased from a private seller during the period, see [Used vehicles](#), later.

### Line 2

To figure the tax on line 2, complete the Tax Computation table 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](#), later. 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) 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.

**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, 2022, but before June 1, 2023, 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 2022 is entered as "202211").

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, 2022, but before June 1, 2023, 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.

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 in column (2) of page 2.

**Example.** On July 2, 2022, 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 9, 2022, 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 tax period, June 30, 2023. The due date of John's Form 2290 doesn't change, so he must file by October 31, 2022.

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 "202210" on line 1 and \$412.50 in column (2)(a) on the category V line.

**Logging vehicles.** For logging vehicles, see [Table II](#) 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:

- Sold before June 1 and not used during the remainder of the period,
- 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](#), later.

**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:

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.



*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. <b>Partial-period tax.</b> On the <a href="#">Partial-Period Tax Tables</a> , later, find where the taxable gross weight category and months of use meet and enter the tax here ..... | \$ _____ |
| 3. <b>Credit.</b> Subtract line 2 from line 1. Enter here and on Form 2290, line 5 .....   | \$ _____ |

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, 2022, through June 30, 2023, 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, 2023.

## Part II. Statement in Support of Suspension



*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 because 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
- 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 VINs 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 tax 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, unless you are reporting other tax-suspended vehicles (designated by category W) in addition to the previously tax-suspended vehicle(s) that exceeded the mileage use limit. 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 to direct agricultural production or in any way to the conduct of a farm. Activities that qualify include cultivating the soil, raising or harvesting any agricultural or horticultural commodity, 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.

## **How To Pay the Tax**

There are four methods to pay the tax.

- Electronic funds withdrawal (direct debit) if filing electronically.
- Electronic Federal Tax Payment System (EFTPS).
- Credit or debit card payment.
- 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/e-File-Providers/e-File-Form-2290](https://www.irs.gov/e-File-Providers/e-File-Form-2290).

If you make your payment using direct debit, don't include the payment voucher.

**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](https://www.eftps.gov) or call 800-555-4477 (24 hours a day, 7 days a week).

If you make your payment using EFTPS, don't include the payment voucher and make sure to check the *EFTPS* box on line 6 of Form 2290. If filing a paper Form 2290, mail Form 2290 to the address for filing returns **without** payment due under [Where To File](#), earlier.

 *EFTPS does not process payments from international financial institutions. For checks or money orders drawn from an international financial institution, see [International payments under Check or money order](#), later.*

**Paying on time.** For EFTPS payments to be on time, you must submit the payment by 8:00 p.m. Eastern time the day before the date the payment is due.


**Credit or debit card.** To pay with a credit or debit card, go to [IRS.gov/PayByCard](https://www.irs.gov/PayByCard). A convenience fee is charged by these service providers.

If you make your payment using a credit or debit card, don't include the payment voucher and make sure to check the *Credit or debit card* box on line 6 of Form 2290. If filing a paper Form 2290, mail Form 2290 to the address for filing returns **without** payment due under [Where To File](#), earlier.

**Check or money order.** If you use this method, you must also complete the payment voucher. See [Payment voucher](#), later.

- 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 of the payment voucher) 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.

**International payments.** If you are sending a check or money order drawn from an international financial institution, see [Where To File](#), earlier.

 *If you are using a PDS, use the address of the Ogden Processing Center found at [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses).*

**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.

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## 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:

Internal Revenue Service  
7940 Kentucky Drive  
Florence, KY 41042-2915

**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.

**Month of first use.** Enter the same date as that entered on Form 2290, Part I, line 1, in the space for *Month of first use*.

**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 number of 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 the Form 2290 (with the Schedule 1 attached) filed with the IRS and a photocopy of both sides of the 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 tax 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:

Internal Revenue Service  
7940 Kentucky Drive  
Florence, KY 41042-2915

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 must also 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](https://www.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

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](https://www.irs.gov) to find resources that can help you right away. Please note that the information below is general tax information and doesn't necessarily apply to Form 2290 but may still be helpful to you.

**Preparing and filing your tax return.** After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.



*For 2021, if you received an Economic Impact Payment (EIP), refer to your Notice 1444-C, Your 2021 Economic Impact Payment. If you received Advance Child Tax Credit payments, refer to your Letter 6419.*

**Free options for tax preparation.** Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, *e-filing*, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** 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. Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MilTax\)](https://www.militaryonesource.com/MilTax).

Also, the IRS offers Free File Fillable Forms, which can be completed online and then filed electronically regardless of income.

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the EIC.
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for everyone to pay the correct amount of tax during the year. The tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed individuals. The features include the following.
  - ▶ Easy to understand language.
  - ▶ The ability to switch between screens, correct previous entries, and skip screens that don't apply.



- ▶ Tips and links to help you determine if you qualify for tax credits and deductions.
- ▶ A progress tracker.
- ▶ A self-employment tax feature.
- ▶ Automatic calculation of taxable social security benefits.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/first-time-homebuyer-credit-account-look-up) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/sales-tax-deduction-calculator) 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.



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

- [IRS.gov/Help](https://www.irs.gov/help): A variety of tools that will help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ita): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on 2021 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

**Need someone to prepare your tax return?** There are various types of tax return preparers, including tax preparers, enrolled agents, certified public accountants (CPAs), attorneys, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](https://www.irs.gov/tips-for-choosing-a-tax-preparer) on IRS.gov.

**Advance child tax credit payments.** From July through December 2021, advance payments were sent automatically to taxpayers with qualifying children who met certain criteria. The advance child tax credit payments were early payments of up to 50% of the estimated child tax credit that taxpayers may properly claim on their 2021 returns. Go to [IRS.gov/AdvCTC](https://www.irs.gov/advctc) for more information about these payments and how they can affect your taxes.

**Coronavirus.** Go to [IRS.gov/Coronavirus](https://www.irs.gov/coronavirus) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://www.ssa.gov/employer) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Forms W-2, Wage and Tax

Statement, and Forms W-2c, Corrected Wage and Tax Statement.

**IRS social media.** Go to [IRS.gov/SocialMedia](https://www.irs.gov/socialmedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/irsvideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Online tax information in other languages.** You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/mylanguage) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving our multilingual customers by offering OPI services. The OPI service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. OPI service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.).

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/forms) to view, download, or print all of the forms, instructions, and publications you may need. Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/orderforms) to place an order.

**Getting tax publications and instructions in eBook format.** You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/ebooks).

**Note.** IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](https://www.irs.gov/account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records including key data from your most recent tax return, your EIP amounts, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer [IRS online account](#). For more information, go to [IRS.gov/TaxProAccount](#).

**Using direct deposit.** The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](#) for more information on where to find a bank or credit union that can open an account online.

**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 800-908-9946.

#### **Reporting and resolving tax-related identity theft issues.**

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages, telephone calls, or social media channels to request personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](#), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](#).

#### **Ways to check on the status of your refund.**

- Go to [IRS.gov/Refunds](#).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

**Note.** The IRS can't issue refunds before mid-February 2022 for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

**Making a tax payment.** 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 or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return 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:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

**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** to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

**Filing an amended return.** You can now file Form 1040-X electronically with tax filing software to amend 2019 or 2020 Forms 1040 and 1040-SR. To do so, you must have e-filed your original 2019 or 2020 return. Amended returns for all prior years must be mailed. Go to [IRS.gov/Form1040X](#) for information and updates.

**Checking the status of your amended return.** Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.

**Note.** It can take up to 3 weeks from the date you filed 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 you've received.** Go to [IRS.gov/Notices](#) to find additional information about responding to an IRS notice or letter.

You can use Schedule LEP, Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language, when these are available. Once your Schedule LEP is processed, the IRS will determine your translation needs and provide you translations when available. If you have a disability requiring notices in an accessible format, see Form 9000.

**Contacting your local IRS office.** Keep in mind, many questions can be answered on IRS.gov without visiting an IRS 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 long wait times. Before you visit, go to [IRS.gov/Help/Contact-Your-Local-IRS-Office](#) 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."

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What Is TAS?

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

### 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. Go to [TaxpayerAdvocate.IRS.gov](#) to help you understand what these rights mean to you and how they apply. These are *your* rights. Know them. Use them.

### What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their 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 TAS?

TAS has 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/Contact-Us](#). You can also call them at 877-777-4778.

### How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/SAMS](#).

### TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

### Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities

in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find an LITC near you, go to [TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-LITC](#) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](#).

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**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 through [IRS.gov/FormComments](#). Or you can 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.

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 forms, instructions, and publications.

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**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)**.

<b>Table I Vehicles Except Logging</b> (enter in column <b>(2)(a)</b> )											
<b>CATEGORY</b>	<b>AUG (11)</b>	<b>SEP (10)</b>	<b>OCT (9)</b>	<b>NOV (8)</b>	<b>DEC (7)</b>	<b>JAN (6)</b>	<b>FEB (5)</b>	<b>MAR (4)</b>	<b>APR (3)</b>	<b>MAY (2)</b>	<b>JUNE (1)</b>
<b>A</b>	\$ 91.67	\$ 83.33	\$ 75.00	\$ 66.67	\$ 58.33	\$ 50.00	\$ 41.67	\$ 33.33	\$ 25.00	\$ 16.67	\$ 8.33
<b>B</b>	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
<b>C</b>	132.00	120.00	108.00	96.00	84.00	72.00	60.00	48.00	36.00	24.00	12.00
<b>D</b>	152.17	138.33	124.50	110.67	96.83	83.00	69.17	55.33	41.50	27.67	13.83
<b>E</b>	172.33	156.67	141.00	125.33	109.67	94.00	78.33	62.67	47.00	31.33	15.67
<b>F</b>	192.50	175.00	157.50	140.00	122.50	105.00	87.50	70.00	52.50	35.00	17.50
<b>G</b>	212.67	193.33	174.00	154.67	135.33	116.00	96.67	77.33	58.00	38.67	19.33
<b>H</b>	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
<b>I</b>	253.00	230.00	207.00	184.00	161.00	138.00	115.00	92.00	69.00	46.00	23.00
<b>J</b>	273.17	248.33	223.50	198.67	173.83	149.00	124.17	99.33	74.50	49.67	24.83
<b>K</b>	293.33	266.67	240.00	213.33	186.67	160.00	133.33	106.67	80.00	53.33	26.67
<b>L</b>	313.50	285.00	256.50	228.00	199.50	171.00	142.50	114.00	85.50	57.00	28.50
<b>M</b>	333.67	303.33	273.00	242.67	212.33	182.00	151.67	121.33	91.00	60.67	30.33
<b>N</b>	353.83	321.67	289.50	257.33	225.17	193.00	160.83	128.67	96.50	64.33	32.17
<b>O</b>	374.00	340.00	306.00	272.00	238.00	204.00	170.00	136.00	102.00	68.00	34.00
<b>P</b>	394.17	358.33	322.50	286.67	250.83	215.00	179.17	143.33	107.50	71.67	35.83
<b>Q</b>	414.33	376.67	339.00	301.33	263.67	226.00	188.33	150.67	113.00	75.33	37.67
<b>R</b>	434.50	395.00	355.50	316.00	276.50	237.00	197.50	158.00	118.50	79.00	39.50
<b>S</b>	454.67	413.33	372.00	330.67	289.33	248.00	206.67	165.33	124.00	82.67	41.33
<b>T</b>	474.83	431.67	388.50	345.33	302.17	259.00	215.83	172.67	129.50	86.33	43.17
<b>U</b>	495.00	450.00	405.00	360.00	315.00	270.00	225.00	180.00	135.00	90.00	45.00
<b>V</b>	504.17	458.33	412.50	366.67	320.83	275.00	229.17	183.33	137.50	91.67	45.83

<b>Table II Logging Vehicles</b> (enter in column <b>(2)(b)</b> )											
<b>A</b>	\$ 68.75	\$ 62.49	\$ 56.25	\$ 50.00	\$ 43.74	\$ 37.50	\$ 31.25	\$ 24.99	\$ 18.75	\$ 12.50	\$ 6.24
<b>B</b>	83.87	76.25	68.62	60.99	53.37	45.75	38.12	30.50	22.87	15.24	7.62
<b>C</b>	99.00	90.00	81.00	72.00	63.00	54.00	45.00	36.00	27.00	18.00	9.00
<b>D</b>	114.12	103.74	93.37	83.00	72.62	62.25	51.87	41.49	31.12	20.75	10.37
<b>E</b>	129.24	117.50	105.75	93.99	82.25	70.50	58.74	47.00	35.25	23.49	11.75
<b>F</b>	144.37	131.25	118.12	105.00	91.87	78.75	65.62	52.50	39.37	26.25	13.12
<b>G</b>	159.50	144.99	130.50	116.00	101.49	87.00	72.50	57.99	43.50	29.00	14.49
<b>H</b>	174.62	158.75	142.87	126.99	111.12	95.25	79.37	63.50	47.62	31.74	15.87
<b>I</b>	189.75	172.50	155.25	138.00	120.75	103.50	86.25	69.00	51.75	34.50	17.25
<b>J</b>	204.87	186.24	167.62	149.00	130.37	111.75	93.12	74.49	55.87	37.25	18.62
<b>K</b>	219.99	200.00	180.00	159.99	140.00	120.00	99.99	80.00	60.00	39.99	20.00
<b>L</b>	235.12	213.75	192.37	171.00	149.62	128.25	106.87	85.50	64.12	42.75	21.37
<b>M</b>	250.25	227.49	204.75	182.00	159.24	136.50	113.75	90.99	68.25	45.50	22.74
<b>N</b>	265.37	241.25	217.12	192.99	168.87	144.75	120.62	96.50	72.37	48.24	24.12
<b>O</b>	280.50	255.00	229.50	204.00	178.50	153.00	127.50	102.00	76.50	51.00	25.50
<b>P</b>	295.62	268.74	241.87	215.00	188.12	161.25	134.37	107.49	80.62	53.75	26.87
<b>Q</b>	310.74	282.50	254.25	225.99	197.75	169.50	141.24	113.00	84.75	56.49	28.25
<b>R</b>	325.87	296.25	266.62	237.00	207.37	177.75	148.12	118.50	88.87	59.25	29.62
<b>S</b>	341.00	309.99	279.00	248.00	216.99	186.00	155.00	123.99	93.00	62.00	30.99
<b>T</b>	356.12	323.75	291.37	258.99	226.62	194.25	161.87	129.50	97.12	64.74	32.37
<b>U</b>	371.25	337.50	303.75	270.00	236.25	202.50	168.75	135.00	101.25	67.50	33.75
<b>V</b>	378.12	343.74	309.37	275.00	240.62	206.25	171.87	137.49	103.12	68.75	34.37