

Instructions for Form 2290



Department of the Treasury
Internal Revenue Service

(Rev. July 2008)

Heavy Highway Vehicle Use Tax Return

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

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What's New

Electronic filing. Electronic filing is required for each return reporting 25 or more vehicles that the taxpayer files during the tax period. However, all taxpayers are encouraged to file 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 www.irs.gov/efile.

Disregarded entities and qualified subchapter S subsidiaries. After December 31, 2007, qualified subchapter S subsidiaries (QSubs) and eligible single-owner disregarded entities are treated as separate entities for

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 cannot take place under the owner's taxpayer identification number (TIN). Some QSubs and disregarded entities may already have an EIN. However, if you are unsure, please call the IRS Business and Specialty Tax line at 1-800-829-4933. For more information on applying for an EIN, see *Employer Identification Number (EIN)* on page 4.

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 on these new regulations, see Treasury Decision (T.D.) 9356. You can find T.D. 9356 on page 675 of Internal Revenue Bulletin 2007-39 at www.irs.gov/pub/irs-irbs/irb07-39.pdf.

Reminders

Qualified blood collector vehicles. After June 30, 2007, qualified blood collector vehicles used by qualified blood collector organizations are exempt from the highway vehicle use tax. See *Qualified blood collector vehicle* on page 2 for details. Also, the organization must be registered by the IRS. To apply for registration, see Form 637, Application for Registration (For Certain Excise Tax Activities). Qualified blood collector organizations are not required to file Form 2290 for qualified blood collector vehicles.

General Instructions

Purpose of Form

Use Form 2290 to:

- 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* on page 6.
- 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 the instructions for line 3 on page 5.
- 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* on page 2.

Use Schedule 1 (Form 2290):

- 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 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 Make Your Payment* on page 7.

Who Must File

You must file Form 2290 and Schedule 1 for the tax period beginning on July 1, 2008, and ending on June 30, 2009, if a taxable highway motor vehicle (defined below) is registered, or required to be registered, in your name under state, District of Columbia, Canadian, or Mexican law at the time of its first use during the period and the vehicle has a taxable gross weight of 55,000 pounds or more. See the examples under *When To File* on page 3.

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

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



If you acquire a vehicle and use it on the public highways in any month other than July, you are liable for the tax for the prorated tax period. You must file Form 2290 and pay the tax by the last day of the month after the month you use the vehicle. See Line 2. Tax Computation on page 5.

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

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

1. It is used exclusively during the period to transport products harvested from a forest,
2. The products are transported to and from a point within the forest, and
3. It is registered as a highway motor vehicle used in the transportation of harvested forest products under the laws of the state in which the vehicle is, or is required to be, registered. A special tag or license plate identifying the vehicle as used in the transport of harvested products is not required for the vehicle to be considered a logging vehicle.

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 prior to transportation from the forested site.



Logging vehicles are taxed at reduced rates. See Logging vehicles on page 5.

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 are not 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 does not include the load. It does not 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 does not 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 on page 3 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 is not a private roadway. This includes federal, state, county, and city roads.

Exemptions. To be exempt from the tax, a highway motor vehicle must be 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 the tax (not required to file Form 2290) are:

- 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 are not considered highway vehicles.

1. Specially designed mobile machinery for nontransportation functions. A self-propelled vehicle is not 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 could not, 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 is not 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 vehicles'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 does not matter that the vehicle can carry heavier loads off highway than it is allowed to carry over the highway.

3. Nontransportation trailers and semi-trailers. A trailer or semi-trailer will not be treated as a highway vehicle if it is specially designed to function as an enclosed stationary shelter for carrying on a nontransportation function at an off-highway site. For example, a trailer that is capable only of functioning as an office for an off-highway construction operation is not a highway vehicle.

When To File

Form 2290 must be filed for each month a taxable vehicle is first used on public highways during the current period. The current period begins July 1, 2008, and ends June 30, 2009. Form 2290 must be filed by the last day of the month following the month of first use (as shown in the chart below). The filing rules apply whether you are paying the tax or reporting suspension of the tax. The following examples demonstrate these rules.

Example. John uses a taxable vehicle on July 1, 2008. John must file Form 2290 by August 31, 2008, for the period beginning July 1, 2008, through June 30, 2009. To figure the tax, John would use the amounts on Form 2290, page 2, column (1).

Example, continued. John purchases a new taxable vehicle on January 3, 2009. The vehicle is required to be registered in his name. The vehicle is first used in January. John must file another Form 2290 reporting the new vehicle by February 28, 2009, for the period beginning July 1, 2008, through June 30, 2009. To figure the tax, John would use *Table I* on page 10.

IF, in this period, the vehicle is first used during ...	THEN, file Form 2290 and make your payment by ¹ ...	and enter this date on Form 2290, line 1
July	August 31	200807
August	September 30	200808
September	October 31	200809
October	November 30	200810
November	December 31	200811
December	January 31	200812
January	February 28	200901
February	March 31	200902
March	April 30	200903
April	May 31	200904
May	June 30	200905
June	July 31	200906

¹ File by this date regardless of when state registration for the vehicle is due.

Note. If any due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

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 the Department of the Treasury, Internal Revenue Service, Cincinnati, OH 45999-0031. In your letter, you must fully explain the cause of the delay. Except for taxpayers abroad, the extension may be for no more than 6 months. An extension of time to file does not 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 25 or more vehicles. However, all taxpayers are encouraged to file electronically.

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 www.irs.gov/efile.

Paper. Mail Form 2290 to the address shown under *Where To File*. If you did not pay the tax using the Electronic Federal Tax Payment System (EFTPS), mail Form 2290-V and your check or money order with Form 2290. For more information on payments, see *How To Pay The Tax* on page 6.

Where To File

If you are not filing electronically, mail Form 2290 to:

Form 2290 **with** full payment Internal Revenue Service
P.O. Box 1236
Charlotte, NC 28201-1236

Form 2290 **without** payment due or using EFTPS for payment Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0031

Private Delivery Services

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

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

Form 2290 Call Site

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

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

The assistor will have access to your Form 2290 account information. Spanish speaking assistors are available. Have your Form 2290 and information about your filing available when you call. For help with other returns filed, taxes paid, etc., call 1-800-829-1040 for individual returns or 1-800-829-4933 for business returns.

Penalties and Interest

The law provides penalties for failing to file returns or pay taxes when due. There are also penalties for filing false or fraudulent returns. These penalties are in addition to the interest charge on late payments. The penalty for filing a return late or paying the tax late will not be imposed if you can show reasonable cause for not filing (or paying) on time. If you file after the due date (including extensions), attach an explanation to the return to show reasonable cause.

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 cannot use your social security number.
2. The vehicle identification number of each vehicle.
3. The taxable gross weight of each vehicle to determine its category.

Employer Identification Number (EIN)

If the EIN on the preaddressed Form 2290 is wrong or you did not receive a preaddressed Form 2290, enter the correct number. If you do not have an EIN, you may apply for one online. Go to the IRS website at

www.irs.gov/businesses/small and click on the “Employer ID Numbers” link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS.

Vehicle Identification Number (VIN)

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

Taxable Gross Weight

The taxable gross weight of a vehicle (other than a bus) is the total of:

1. The actual unloaded weight of the vehicle fully equipped for service,
2. The actual unloaded weight of any trailers or semitrailers fully equipped for service customarily used in combination with the vehicle, and
3. The weight of the maximum load customarily carried on the vehicle and on any trailers or semitrailers customarily used in combination with the vehicle.

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

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

Fully equipped for service includes the body (whether or not designed for transporting cargo, such as a concrete mixer); all accessories; all equipment attached to or carried on the vehicle for use in its operation or maintenance; and a full supply of fuel, oil, and water. The term does not 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 is not 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* above.

Special permits. In determining a vehicle's taxable gross weight, do not 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 is not 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 do not include permits that are issued for your vehicle if the total amount of time covered by those permits is more than 60 days or (if issued on a monthly basis) more than 2 months during a taxable year.

Name and Address

The first time you file Form 2290, enter your name and address. Include the suite, room, or other unit number after the street address. Each period after that, the IRS will mail you a Package 2290 with your information preprinted on the form. If you receive a preprinted form, check your information. Make any corrections on the form. If your address has changed, check the *Address change* box on Form 2290.

P.O. box. If the post office does not 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. If your address is in Canada or Mexico, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

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

Part I. Figuring the Tax

Line 2. Tax Computation

To figure the tax on line 2, complete the *Tax Computation* on Form 2290, page 2.

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 page 2.

Column 2—Partial-period tax. If the vehicle is first used after July, the tax is based on the number of months remaining in the period. See *Table I* on page 10 for the partial-period tax table. Enter the tax in column 2(a) for the applicable category.



You must figure and pay the tax due on a used taxable vehicle acquired and used during the period. See Used vehicle on page 2.

Logging vehicles. For logging vehicles, see *Table II* on page 10 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 (3a) and (3b), 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. Additional Tax From Increase in Taxable Gross Weight

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. At the top of Form 2290, write the word "Amended" and 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 on Form 2290, line 1 _____
2. From Form 2290, page 2, determine the new taxable gross weight category. Next, go to the *Partial-Period Tax Tables* on page 10. 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 page 10, 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 \$ _____



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. Credits

Complete line 5 only if you are claiming a credit for tax paid on a vehicle that was either:

- Sold,
- Destroyed 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 is not allowed for an occasional light or decreased load or a discontinued or changed use of the vehicle.

The amount claimed on line 5 cannot 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, Other Claims. Also use Schedule 6 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* on page 6.

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

For vehicles destroyed, stolen, or sold include: the VIN; taxable gross weight category; date of the accident, theft, or sale; and a copy of the worksheet under *Figuring the credit* next. A vehicle is destroyed when it is damaged by accident or other casualty to such an extent that it is not economical to rebuild.



Your claim for credit may be disallowed if you do not 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 table on page 10 (the number of months is shown in parentheses at the top of the table next to each month).

1. For the vehicle that was destroyed, stolen, or sold, enter the tax previously reported on Form 2290, line 4 \$ _____
2. **Partial-period tax.** On page 10, find where the taxable gross weight category and months of use meet and enter the tax here \$ _____
3. **Credit.** Subtract line 2 from line 1. Enter here and on line 5 of Form 2290 \$ _____

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 cannot 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, 2008, through June 30, 2009, for a vehicle used 5,000 miles or less during the period, a credit on Form 2290 (or refund on Form 8849) cannot be claimed until after June 30, 2009.

Part II. Statement in Support of Suspension

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:

- Enter the total number of tax-suspended vehicles on Form 2290, page 2, column (3), category W, and
- List the vehicles on which the tax is suspended in Schedule 1, Part II. See *Schedule 1 (Form 2290)* on page 7.

Line 8

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

Line 9

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

Sales

If you sell a vehicle while under suspension, a statement must be given to the buyer and must show the seller's name, address, and EIN; VIN; date of the sale; odometer reading at the beginning of the period; odometer reading at the time of sale; and the buyer's name, address, and EIN. The buyer must attach this statement to Form 2290 and file the return by the last day of the month following the month the vehicle was purchased.

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 has not 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* next.

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.

Report the tax for the whole period on Form 2290, line 2. Do not complete Form 2290, Part II, or Schedule 1, Part II. Figure the tax on Form 2290, page 2, based on the month the vehicle was first used in the period. At the top of the return, write the word "Amended" and the month in which the mileage use limit was exceeded. File 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 is not 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).

Do not take into account the number of miles that 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 does not include a commodity that has been changed by a processing operation from its raw or natural state.

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

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

How To Pay The Tax

There are three methods to pay the tax.

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

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

How To Make Your Payment

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 www.irs.gov/efile.

EFTPS. Using EFTPS is voluntary, but you must enroll in EFTPS before you can use it. To get more information or to enroll in EFTPS, visit the EFTPS website at www.eftps.gov or call 1-800-555-4477.

If you make your payment using EFTPS, do not include the payment voucher. If filing a paper Form 2290, mail Form 2290 to the Department of the Treasury, Internal Revenue Service, Cincinnati, OH 45999-0031.

Paying on time. For EFTPS payments to be on time, you must initiate the transaction at least 1 business day before the date the payment is due.

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

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

Payment voucher. If you did not receive a preprinted 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 do not have an EIN, see page 4.

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

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

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

Schedule 1 (Form 2290)

Complete both copies of Schedule 1 and file them with your return. Your return may be rejected if Schedule 1 is not attached to Form 2290. A copy of Schedule 1 will be stamped and returned to you.

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 to you, you must send a written request to the Department of the Treasury, Internal Revenue Service, Cincinnati, OH 45999-0031.

Name and address. The first time you file, enter your name and address on Schedule 1 exactly as shown on Form 2290. See *Name and Address* on page 5.

Part I. Enter by category the VIN of each vehicle for which you are reporting tax. If you need more space, attach separate lists. Be sure to write your name and EIN on each list you attach.

Part II. Enter the VIN of each vehicle for which you are claiming suspension from the tax. If you need more space,

attach separate lists. Be sure to write your name and EIN on each list you attach.

Note. Instead of completing Parts I and II, you may attach a statement to Schedule 1 that lists the VINs by category. You must attach two copies of the statement. Be sure to write your name and EIN on each statement you attach.

Part III. Complete as follows:

- Enter on line **a** the total number of taxable vehicles that you reported on Form 2290, page 2, column (3), categories A–V.
- Enter on line **b** the total number of taxable vehicles that you reported on Form 2290, page 2, column (3), category W.

Proof of payment for state registration. 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, or
- Entering a Canadian or Mexican vehicle into the United States.

If you do not have the stamped copy, you may use a photocopy of Form 2290, Schedule 1, and both sides of your canceled check as proof of payment.

No proof of payment is required for a newly purchased vehicle, if you present to 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* on page 3.

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 is not 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

Some states are participating in the electronic sharing of 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 line 6 of Form 2290. This information will also be shared with the Department of Transportation and U.S. Customs and Border Protection. The IRS needs your consent to release this information. If you agree to have the information released, please sign and date the consent on page 2 of Schedule 1. Check with your state to determine if it is participating in the program and if you are still required to submit a stamped Schedule 1 as proof of payment.

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 are not 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 the Department of the Treasury, Internal Revenue Service, Cincinnati, OH 45999. See Pub. 947 for more information.

Signature

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

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 did not 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 was not a taxable use.
5. The date the vehicle was sold or transferred and the name and address of the purchaser or transferee. If it was not 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* on page 6.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the Taxpayer Advocate Service by calling toll-free 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service — Your Voice at the IRS. You can file Form 911, Application for Taxpayer Assistance Order, or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

Low income tax clinics (LITCs). LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers with limited English proficiency or who speak English as a second language. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area. It is available at www.irs.gov or at your local IRS office.

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains a list of free tax publications and describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



Internet. You can access the IRS website at www.irs.gov 24 hours a day, 7 days a week, to:

- Download forms, instructions, and publications;
- Order IRS products online;
- Learn about IRS *e-file*;
- Research your tax questions online;
- Search publications online by topic or keyword;
- View Internal Revenue Bulletins (IRBs) published in the last few years;
- Sign up to receive local and national tax news by email; and
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- **Ordering forms, instructions, and publications.** Call 1-800-829-3676 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- **Solving problems.** You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.
- **TTY/TDD equipment.** If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.

Evaluating the quality of our telephone services. To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random

telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- **Services.** You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you're more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary, but if you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

IRS National Distribution Center
1201 North Mitsubishi Motorway
Bloomington, IL 61704-6613



CD/DVD for tax products. You can order Publication 1796, IRS Tax Products CD/DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Bonus: Historical Tax Products DVD - Ships with the final release.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.

The CD/DVD is released twice during the year. The first release will ship the beginning of January and the final release will ship the beginning of March.

Buy the CD/DVD from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$35 (no handling fee) or call 1-877-CDFORMS (1-877-233-6767) toll free to buy the CD/DVD for \$35 (plus a \$5 handling fee). Price is subject to change.



CD for small businesses. Publication 3207, The Small Business Resource Guide CD for 2008, is a must for every small business owner or any taxpayer about to start a business. This year's CD includes:

- Helpful information, such as how to prepare a business plan, find financing for your business, and much more.
- All the business tax forms, instructions, and publications needed to successfully manage a business.
- Tax law changes for 2008.
- Tax Map: an electronic research tool and finding aid.
- Web links to various government agencies, business associations, and IRS organizations.
- "Rate the Product" survey—your opportunity to suggest changes for future editions.
- A site map of the CD to help you navigate the pages of the CD with ease.
- An interactive "Teens in Biz" module that gives practical tips for teens about starting their own business, creating a business plan, and filing taxes.

An updated version of this CD is available each year in early April. You can get a free copy by calling 1-800-829-3676 or by visiting www.irs.gov/smallbiz.

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. Section 6011 requires you to provide the requested information. Section 6109 requires you to provide your taxpayer identification number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia 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. If you fail to provide this information in a timely manner, you may be liable for penalties and interest.

You are not 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**, 42 hr., 33 min.; **Learning about the law or the form**, 24 min.; **Preparing, copying, and sending the form to the IRS**, 1 hr., 6 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 2290 to this address. Instead, see *Where To File* on page 3.

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 page 2 of Form 2290.
- 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 in column 2 on page 2 of Form 2290.

Table I Vehicles Except Logging (enter in column 2(a))

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

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

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