

IRS reminds heavy vehicle owners of Aug. 31 highway use tax return deadline

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IRS YouTube Video:

Truckers: Mark Your Calendars To File Form 2290

WASHINGTON — The Internal Revenue Service reminds those who have registered, or are required to register, large trucks and buses that it's time to file <u>Tax Year 2021 Form 2290</u>, Heavy Highway Vehicle Use Tax Return. The deadline to file and pay is Aug. 31, 2021, for vehicles used on the road during July 2021.

The highway use tax applies to highway motor vehicles with a taxable gross weight of 55,000 pounds or more. Taxpayers unsure if they must file can use the IRS online tool, "<u>Do I Need to Pay the Heavy Highway Vehicle Use Tax?</u>" The question-and-answer format helps owners determine if they are required to pay the highway use tax. <u>The "Understanding Form 2290 – Heavy Highway Vehicle Use Tax" recorded webinar is also available.</u>

Ready to file?

Gather information

- Employer Identification Number (EIN) not a Social Security number. For those who do not have one, it can take about four weeks to establish a new EIN. See How to Apply for an EIN.
- Vehicle Identification Number and taxable gross weight of each vehicle.

How to file

- <u>E-file</u> is required when reporting 25 or more vehicles on Form 2290 and is the preferred filing method. The IRS provides a watermarked Schedule 1 within minutes after accepting the electronically filed return.
- Visit IRS.gov for a list of IRS-approved e-file providers.
- On paper. Complete and mail Form 2290. Expect to receive the stamped Schedule 1 within 6 weeks after the IRS receives the form. See <u>Tax Year 2021 Instructions for Form 2290</u> for the correct mailing address.

How to Pay

- Pay by credit card or debit card.
- Electronic funds withdrawal can be authorized as part of the e-file process.
- Electronic Federal Tax Payment System; requires advanced enrollment.
- Check or money order using Form 2290-V, Payment Voucher, mailed to: Internal Revenue Service, P.O. Box 932500, Louisville, KY 40293-2500.

Vehicle registration date

The filing deadline is not tied to the vehicle registration date. Regardless of the vehicle's registration renewal date, taxpayers must file Form 2290 by the last day of the month following the month in which the taxpayer first used the vehicle on a public highway during the taxable period.

For more information, visit the <u>Trucking Tax Center</u> at IRS.gov/trucker (also available in <u>Spanish</u>). Need more help? Call the Form 2290 Call Site, weekdays between 8 a.m. and 6 p.m. Eastern time. From the U.S., 866-699-4096 (toll-free), from Canada or Mexico, 859-320-3581 (not toll-free).



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For more information, see <u>Frequently Asked Questions for Truckers who e-file</u> (also available in <u>Spanish</u>) and <u>Frequently Asked Questions for Indian Tribal Governments Regarding Highway Use Tax.</u>