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Member of



# TRANSPORTATION INDUSTRY AND THE THE HEAVY HIGHWAY VEHICLE USE TAX

## Introduction

The transportation industry in the United States is a very important part of the US economy and generates over \$900 billion in USD and employs over 7 million persons. Many transportation companies are unaware of a special use tax for heavy duty trucks and buses that must be paid to the US government every year.

## The heavy highway vehicle use tax for trucks and buses

The Heavy Highway Vehicle Use Tax is an annual federal excise tax on heavy highway motor vehicles operating on public highways. The payment due date is the last day of the month following the month the vehicle was first used on public highways. For vehicles that first started driving on public highways in July 2023, the deadline is Aug. 31, 2023.

## Requirements of the heavy highway vehicle use tax

A person who has registered or is required to register large trucks and buses with a taxable gross weight of 55,000 pounds or more must file *Form 2290, Heavy Highway Vehicle Use Tax Return*.

## **Filing deadline for Form 2290**

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

## **Requirements if registered vehicles exceed 25**

Taxpayers who have 25 or more taxed vehicles registered in their name must e-file Form 2290 and pay the tax. On vehicles they expect to use for 5,000 miles or fewer (7,500 for farm vehicles), they're required to file a return but pay no tax. If the vehicle exceeds the mileage use limit during the tax period, the tax becomes due.

Taxpayers who first use vehicles on a public highway during the month of July 2023 must file Form 2290 and pay the appropriate tax between July 1 and Aug. 31, 2023. For additional taxable vehicles placed on the road during any month other than July, the tax is prorated for the months during which it was in service. IRS.gov has a [table to help determine the filing deadline](#).

## **How to file Form 2290**

All Form 2290 filers are encouraged to e-file; e-filing is required for taxpayers reporting 25 or more vehicles on Form 2290. A list of IRS-approved e-file providers is on IRS.gov. Filers use Schedule 1 of Form 2290 to report all vehicles for which they are reporting tax. The IRS sends an electronically stamped Schedule 1 within minutes after accepting an e-filed return.

If filing by mail, taxpayers should make sure they use the correct mailing address. Taxpayers who file by mail will receive their stamped Schedule 1 within six weeks after the IRS receives the form. The stamped Schedule 1 serves as proof of payment when the taxpayer registers their vehicles in any state, unless specifically exempted.

**Source:** [www.irs.gov](http://www.irs.gov)

We hope this alert has been informative to you.

We are Tax Attorneys and Advisors, we strive to provide our clients the highest quality of legal and tax representation in the complex area of tax law. This alert has provided only general information and specific factual scenarios may change any conclusions that would apply.

Please call to discuss your specific situation with our legal and tax advisors.

Should you need additional information it will be our pleasure to assist you.

**CONTACT US**

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*Sincerely,*

*Ruben Flores, Attorney & CPA*

*Disclaimers*

*This alert contains general information and should not be used as supporting document in any case of any particular case. We recommend that you contact your Attorney or Tax Advisor for your specific situation. If you need additional information, we can gladly schedule a conference call.*

*As requirement of the United States Treasury Regulations, you should be conscious of the fact that this notice has not been written to be used and it should not be used by the recipient to prevent penalties that could be imposed by U.S. Federal Law.*