

# IRS E-File Instructions

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Hello

Thanks for preparing your Form 2290--Heavy Vehicle Use Tax--with ExpressTruckTax. We hope you had a good experience, and that our clear directions and easy-to-use system helped you complete your return quickly and accurately.

We make it easy for you to claim credits on your taxes and lessen your tax burden. If you have credits to claim, you can file the appropriate form with us.

Here is the break-down of your Tax Return:

Total Taxes reported	\$
Total Credit claimed on form 2290	\$
Total Taxes due to IRS	\$
Mode of Payment	<input type="checkbox"/> EFTPS <input type="checkbox"/> Check or Money Order <input type="checkbox"/> Direct Debit
Tax Due Date	

Thank you again for your business. If you have any questions, or need any help, please contact our customer support at [support@expresstrucktax.com](mailto:support@expresstrucktax.com), or talk to us online through live chat at [ExpressTruckTax.com](http://ExpressTruckTax.com). We're to help you keep rolling!

From ExpressTruckTax Team

# Step by Step Instructions

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## Next Steps:

You've chosen to file your return with the IRS electronically, there are just a couple more things to take care of and then you're done!

### **If you chose Direct Debit:**

The IRS will initiate an electronic funds withdrawal (direct debit) from your bank, using the bank details you have provided along with your return. Please make sure that you have enough funds in the bank to cover the tax dues. To revoke a payment, you must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days before the payment (settlement) date.

### **If you chose EFTPS:**

You need to schedule the EFTPS payment as soon as possible. Please visit [eftps.gov](https://eftps.gov) or call 1-800-555-4477. For EFTPS payments to be on time, you must initiate the transaction at least 1 business day before the date the payment is due.

### **If you chose Check or Money Order:**

If you use this method, please print the completed payment voucher 2290-V (page 5 of the completed form 2290).

- 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 payment voucher 2290-V and send it with your payment. If you have filed electronically, do not send Form 2290 and Schedule 1 with the payment voucher.
- Do not staple your payment to the voucher or Form 2290.
- Send the payment and voucher 2290-V to:

Internal Revenue Service  
P.O. Box 804525  
Cincinnati, OH 45280-4525

## What to Expect from us and IRS

The IRS will process your return and issue Schedule 1 electronically with a timestamp and their logo as the watermark. Although, in most cases, it takes less than an hour to get the schedule 1 from the IRS, the duration might vary based on the volume on the IRS' end. Once the IRS issues the Schedule 1, we make it available on your dashboard--simply click the PDF icon. We also email the Schedule 1 for your convenience. If needed, we can also send the completed form 2290 and Schedule 1 by fax. Please note that extra charges may apply.

## Record Keeping

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.

## How to use Schedule 1

Use the stamped copy of Schedule 1 as proof of payment when:

- Registering vehicles with the state, or
- Entering a Canadian or Mexican vehicles 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.

If you need a copy of a prior-period Schedule 1 returned to you, send a written request to the Internal Revenue Service Center  
Cincinnati, OH 45999-0031

# Heavy Highway Vehicle Use Tax Return

For the period July 1, 2014, through June 30, 2015

Keep a copy of this return for your records.

OMB No. 1545-0143

▶ **Attach both copies of Schedule 1 to this return.**  
 ▶ **Information about Form 2290 and its separate instructions is at [www.irs.gov/form2290](http://www.irs.gov/form2290).**

<b>Type or Print</b>	Name	Employer identification number
	Address (number, street, and room or suite no.)	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	City or town, state or province, country, and ZIP or foreign postal code	

Check if applicable:

<input type="checkbox"/> Address change  <input type="checkbox"/> Amended Return Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. <b>Do not</b> check this box for any other reason.	<input type="checkbox"/> VIN Correction Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). <b>Do not</b> check this box for any other reason.  <input type="checkbox"/> Final Return Check this box if you no longer have taxable vehicles to report.
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## Part I Figuring the Tax

		Y	Y	Y	Y	M	M
<b>1</b> Was the vehicle(s) reported on this return used on public highways during <b>July 2014</b> ? If YES, enter <b>201407</b> in the boxes to the right. If NO, see the table on page 3 of the instructions . ▶	<b>1</b>						
<b>2 Tax.</b> Enter the <b>Total</b> from Form 2290, page 2, column (4) . . . . . ▶	<b>2</b>						
<b>3</b> Additional tax from increase in taxable gross weight (see instructions) . . . . . ▶	<b>3</b>						
<b>4 Total tax.</b> Add lines 2 and 3 . . . . . ▶	<b>4</b>						
<b>5 Credits</b> (see instructions). . . . . ▶	<b>5</b>						
<b>6 Balance due.</b> Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here <input type="checkbox"/> . . . . . ▶	<b>6</b>						

## Part II Statement in Support of Suspension (Complete the statements that apply. Attach additional sheets if needed.)

**7** I declare that the vehicles reported on Schedule 1 as suspended (category W) are expected to be used on public highways (check the boxes that apply):  5,000 miles or less  7,500 miles or less for agricultural vehicles during the period July 1, 2014, through June 30, 2015, and are suspended from the tax. Complete and attach Schedule 1.

**8a** I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2013, through June 30, 2014, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶

**b** Vehicle identification numbers \_\_\_\_\_

**9** I declare that vehicle identification numbers \_\_\_\_\_ were listed as suspended on the Form 2290 filed for the period July 1, 2013, through June 30, 2014. These vehicles were sold or transferred to \_\_\_\_\_ on \_\_\_\_\_, \_\_\_\_\_ .  
 At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  **Yes.** Complete the following.  **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature _____ Type or print name below signature.	Date _____ Telephone number _____
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**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			Phone no.
Firm's address ▶				

### Tax Computation

Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
<b>A</b>	55,000	\$ 100.00	\$ 75.00	\$	\$			\$	<b>A</b>
<b>B</b>	55,001 - 56,000	122.00	91.50						<b>B</b>
<b>C</b>	56,001 - 57,000	144.00	108.00						<b>C</b>
<b>D</b>	57,001 - 58,000	166.00	124.50						<b>D</b>
<b>E</b>	58,001 - 59,000	188.00	141.00						<b>E</b>
<b>F</b>	59,001 - 60,000	210.00	157.50						<b>F</b>
<b>G</b>	60,001 - 61,000	232.00	174.00						<b>G</b>
<b>H</b>	61,001 - 62,000	254.00	190.50						<b>H</b>
<b>I</b>	62,001 - 63,000	276.00	207.00						<b>I</b>
<b>J</b>	63,001 - 64,000	298.00	223.50						<b>J</b>
<b>K</b>	64,001 - 65,000	320.00	240.00						<b>K</b>
<b>L</b>	65,001 - 66,000	342.00	256.50						<b>L</b>
<b>M</b>	66,001 - 67,000	364.00	273.00						<b>M</b>
<b>N</b>	67,001 - 68,000	386.00	289.50						<b>N</b>
<b>O</b>	68,001 - 69,000	408.00	306.00						<b>O</b>
<b>P</b>	69,001 - 70,000	430.00	322.50						<b>P</b>
<b>Q</b>	70,001 - 71,000	452.00	339.00						<b>Q</b>
<b>R</b>	71,001 - 72,000	474.00	355.50						<b>R</b>
<b>S</b>	72,001 - 73,000	496.00	372.00						<b>S</b>
<b>T</b>	73,001 - 74,000	518.00	388.50						<b>T</b>
<b>U</b>	74,001 - 75,000	540.00	405.00						<b>U</b>
<b>V</b>	over 75,000	550.00	412.50						<b>V</b>
<b>Totals.</b> Add the number of vehicles in columns (3a) and (3b). Enter the total here (this should be the same total of taxable vehicles shown on Schedule 1, Part II, line c). Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . . . ▶								\$	
<b>W</b>	Tax-Suspended Vehicles (See Part II on page 6 of the instructions.)								

**Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.**

\* See page 2 of the instructions for information on logging vehicles.

**SCHEDULE 1  
(Form 2290)**

(Rev. July 2014)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Heavy Highway Vehicles**

For the period July 1, 2014, through June 30, 2015

OMB No. 1545-0143

► **Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.**

<b>Type or Print</b>	Name	Employer identification number <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
	Address (number, street, and room or suite no.)	
	City or town, state or province, country, and ZIP or foreign postal code	

<b>Part I</b>	<b>Vehicles You Are Reporting</b> (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
2	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
3	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
4	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
5	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
6	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
7	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
8	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
9	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
10	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
11	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
12	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
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14	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
15	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
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18	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
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22	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
23	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
24	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	

<b>Part II</b>	<b>Summary of Reported Vehicles</b>	
a	Total number of reported vehicles . . . . .	<b>a</b>
b	Enter the total number of taxable vehicles on which the tax is suspended (category W) . . . . .	<b>b</b>
c	Total number of taxable vehicles. Subtract line b from line a . . . . .	<b>c</b>

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**SCHEDULE 1  
(Form 2290)**

(Rev. July 2014)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Heavy Highway Vehicles**

For the period July 1, 2014, through June 30, 2015

OMB No. 1545-0143

► **Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.**

<b>Type or Print</b>	Name	Employer identification number  □□-□□□□□□□□
	Address (number, street, and room or suite no.)	
	City or town, state or province, country, and ZIP or foreign postal code	

<b>Part I</b>	<b>Vehicles You Are Reporting</b> (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	□□□□□□□□□□□□□□□□□□	
2	□□□□□□□□□□□□□□□□□□	
3	□□□□□□□□□□□□□□□□□□	
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12	□□□□□□□□□□□□□□□□□□	
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24	□□□□□□□□□□□□□□□□□□	

<b>Part II</b>	<b>Summary of Reported Vehicles</b>		
a	Total number of reported vehicles . . . . .	<b>a</b>	
b	Enter the total number of taxable vehicles on which the tax is suspended (category W) . . . . .	<b>b</b>	
c	Total number of taxable vehicles. Subtract line b from line a . . . . .	<b>c</b>	



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## Consent to Disclosure of Tax Information

For the period July 1, 2014, through June 30, 2015

By signing, dating, and entering my employer identification number below, I hereby consent to the Internal Revenue Service (IRS) disclosing information about my payment of the heavy highway vehicle use tax (HVUT) for the tax period listed above to the federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV). The information disclosed to the DOT, CBP, and state DMVs will be my vehicle identification number (VIN) and verification that I have paid the HVUT. The IRS may disclose the information to the DOT, CBP, and to the DMVs of the 50 states and the District of Columbia who have other taxing, registration, or information collecting authority. I agree that the American Association of Motor Vehicle Administrators (AAMVA), a third-party nonprofit organization, may be used as an intermediary to transmit my VIN and payment information from the IRS to the state DMVs.

I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the agency receiving the HVUT information is not bound by these laws and may use the information for any purpose as permitted by other federal laws and/or state law. To be effective, this consent must be received by the IRS within 120 days of the date below.

If signed by a corporate officer or party other than the taxpayer, I certify that I have the authority to execute this consent to disclosure of tax information.

<b>Sign Here</b>	▶ _____ Signature	▶ _____ Date
	Type or print name below signature.	▶ _____ <b>Employer identification number</b>

# Form 2290-V, Payment Voucher

## Purpose of Form

Complete Form 2290-V if you are making a payment by check or money order with Form 2290, Heavy Highway Vehicle Use Tax Return. We will use Form 2290-V to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide Form 2290-V to the return preparer.

Do not file Form 2290-V if you are paying the balance due on Form 2290, line 6, using the Electronic Federal Tax Payment System (EFTPS) or electronic funds withdrawal (direct debit). See *How to Pay the Tax* in the Instructions for Form 2290.

## Specific Instructions

**Box 1.** If you do not have an EIN, you may apply for one online. Go to the IRS website at [www.irs.gov/businesses/small](http://www.irs.gov/businesses/small) and click on the "Employer ID Numbers (EINs)" 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.

**Box 2.** Enter the amount paid from Form 2290, line 6.

**Box 3.** Enter the date as shown on Form 2290, line 1.

**Box 4.** Enter your name and address as shown on Form 2290.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 2290," and the tax period on your check or money order. Do not send cash. Do not staple Form 2290-V or your payment to Form 2290 (or to each other).

- Detach Form 2290-V and send it with your payment and Form 2290 to the address shown in the bottom left corner of Form 2290-V.

▲ Detach here ▲

Form **2290-V**

(Rev. July 2014)  
Department of the Treasury  
Internal Revenue Service

## Payment Voucher

For the period July 1, 2014, through June 30, 2015

▶ See *How To Pay the Tax* in the Instructions for Form 2290.

▶ **Do not staple or attach this voucher or your payment to your return.**

OMB No. 1545-0143

<b>1</b> Employer identification number	<b>2</b> Enter the amount of your payment. Make your check or money order payable to " <b>United States Treasury</b> "	Dollars	Cents
<b>3</b> Enter date as shown on line 1 of Form 2290. Y   Y   Y   Y   M   M	<b>4</b> Name		
Send Form 2290, this voucher, and payment to: <b>Internal Revenue Service P.O. Box 804525 Cincinnati, OH 45280-4525</b>	Address (number, street, and room or suite no.)		
	City or town, state or province, country, and ZIP or foreign postal code		

## **ETEC Check Payment Statement**

Under penalties of perjury, I hereby declare that the tax shown as due on this electronically filed Form 2290 was paid by means of check or money order directly to the United States Treasury.