



The 5 W's of IRS Form 2290

What is Form 2290?

Form 2290 is the form used to file a [Heavy Highway Vehicle Use Tax Return](#). It is required for highway motor vehicles that have a taxable gross weight of 55,000 pounds or more.

Who files Form 2290?

If a taxable highway motor vehicle is registered (or required to be registered) in your name at the time of its first use and the vehicle has a taxable gross weight of 55,000 pounds or more. This goes for individuals, limited liability companies, corporations, partnerships, or other organizations.

Why file Form 2290?

You're required to [file Form 2290 with the IRS](#) for highway motor vehicles that have a taxable gross weight of 55,000 pounds or more. The IRS has different requirements for different vehicles. For example vehicles used for agricultural purposes have higher mileage limits than normal vehicles.

When is Form 2290 filed?

[Form 2290 must be filed](#) for *each month* a taxable vehicle is first used on public highways during the current tax period, which begins on July 1, 2010 and ends on June 30, 2011. The IRS provides this example:

John uses a taxable vehicle on July 1, 2010. John must file Form 2290 by August 31, 2010 for the period beginning July 1, 2010, through June 30, 2011. To figure the tax, John would use the amounts on Form 2290, page 2.

Where is Form 2290 filed?

It's possible to paper [file your Form 2290](#) with the IRS, visit www.irs.gov for more information on paper filing. The IRS encourages all filers to file electronically, and it is required of those reporting 25 or more vehicles. You can get your filing done at Expresstrucktax.com and save time and money. IRS authorized e-filers like <http://www.expresstrucktax.com/> have additional information and contextual help windows to make filing taxes less taxing.

Make sure to have your name and business name, location, EIN, and the VIN of every vehicle you wish to file.