



ICA News
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INDUSTRY NEWS

Electronic Filing of IRS Form 2290 (Highway Use Tax) Now Required for Taxpayers Owning 25+ Heavy Highway Vehicles

The Internal Revenue Service (IRS) is requiring organizations and individuals with 25 or more trucks, tractors or other heavy highway vehicles to file *Form 2290, Heavy Highway Vehicle Use Tax Return* electronically. This is the form used to report and pay highway-use excise taxes. Electronic filing eliminates the wait to receive a mailed, stamped version of the *Schedule 1, Schedule of Heavy Highway Vehicles*, which is transmitted instantly upon submission of the electronic *Form 2290*. Most *Forms 2290* are due August 31. Electronic filing is not required for taxpayers reporting fewer than 25 vehicles.

File *Form 2290* electronically through any electronic return originator, transmitter and/or intermediate service provider participating in the *IRS e-file* program for excise taxes. For more information visit www.irs.gov.