

Information about Form 2290 for the Tax Period Beginning July 1, 2011

Form 2290, Heavy Highway Vehicle Use Tax Return, which is usually due August 31 each year, will instead be due on November 30, 2011, for the period beginning July 1, 2011.

Under temporary and proposed regulations published in the Federal Register on July 20, 2011, the filing deadline of November 30 for Form 2290 for the tax period that begins on July 1, 2011, applies to vehicles used during July as well as those first used during August or September 2011. Returns should not be filed and payments should not be made prior to November 1, 2011.

The next revision of Form 2290 will be for the tax period beginning July 1, 2011 and will reflect the new regulations. We plan to post it on IRS.gov on or about November 1, 2011, so that it can be used for filing in November 2011.

To aid truckers applying for state vehicle registration on or before November 30, the new regulations require states to accept as proof of payment the stamped Schedule 1 of the Form 2290 issued by the IRS for the prior tax period (that is, the tax period ending on June 30, 2011).

For more information, visit www.irs.gov/trucker.