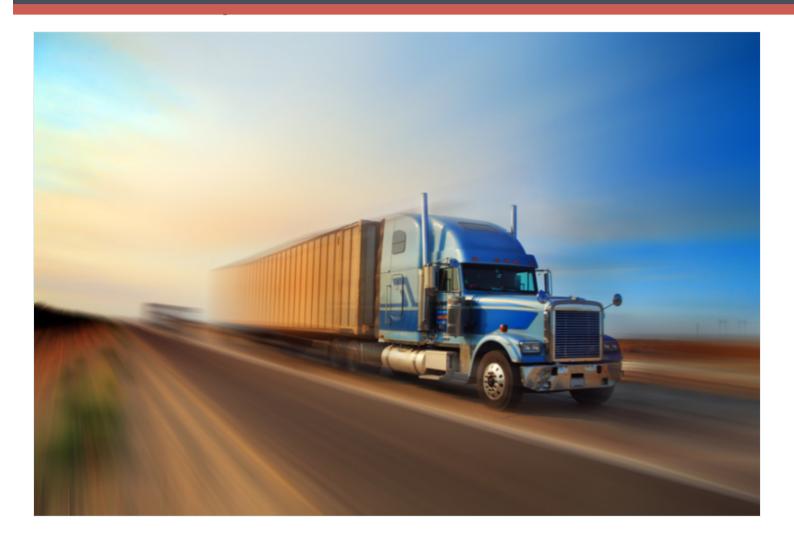
## **CPA**

## Practice **Advisor**

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Professional truckers and owners of other types of heavy highway vehicles are being reminded by the IRS that, for most of them, their next federal highway use tax return is due on Tuesday, Sept. 3, 2013.

This year's Sept. 3 due date is three days later than the normal Aug. 31 deadline because that day falls on a Saturday. The due date generally applies to Form 2290 and the accompanying tax payment for the tax year that begins on July 1, 2013, and ends on June 30, 2014.

Returns must be filed and tax payments made by Sept. 3 for vehicles first used on the

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Also, the IRS noted that, due to facility maintenance taking place over the Labor Day weekend, the agency will be unable to accept or acknowledge receipt of any electronically-filed returns from 10 p.m. Eastern Time on Saturday, Aug. 31, to 5:30 a.m. ET on Tuesday, Sept. 3. The IRS asks taxpayers to e-file Form 2290 before 10 p.m. ET on Aug. 31. Paper returns must be mailed and postmarked by midnight on Sept. 3. IRS offices will be closed on Labor Day, Monday, Sept. 2.

The highway use tax applies to highway motor vehicles with a taxable gross weight of 55,000 pounds or more. This generally includes trucks, truck tractors and buses. Ordinarily, vans, pick-ups and panel trucks are not taxable because they fall below the 55,000-pound threshold. The tax of up to \$550 per vehicle is based on weight, and a variety of special rules apply, explained in the instructions to Form 2290.

More information on the impact of the facility maintenance and the federal highway use tax is available at IRS.gov/truckers.

Income Tax • Small Business

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