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Isaac M. O'Bannon • Aug. 25, 2014



Hey truckers, “got your ears on?” The [Internal Revenue Service](#) is reminding truckers and other owners of heavy highway vehicles that in most cases, their next federal highway use tax return is due on Tuesday, Sept. 2, 2014.

This year's Sept. 2 due date is pushed back two days because the normal Aug. 31 deadline falls on a Sunday. This generally applies to [Form 2290](#) and the accompanying tax payment for the tax year that begins on July 1, 2014, and ends on

June 30, 2015. Returns must be filed and tax payments made by Sept. 2 for vehicles

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Paper returns must be mailed and postmarked by midnight on Sept. 2. As usual, IRS offices will be closed on Labor Day, Monday, Sept. 1.

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.

Income Tax • IRS

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