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the road during July.

Aug. 13, 2020



Owners of most heavy highway vehicles of their responsibility have until August 31, 2020, to file [Form 2290](#), Heavy Highway Vehicle Use Tax Return, for vehicles used on the road during July.

The highway use tax applies to highway motor vehicles with a taxable gross weight of 55,000 pounds or more. This generally includes large trucks, truck tractors and buses. The tax is based on the weight of the vehicle. A variety of special rules apply. These special rules are explained in the instructions to Form 2290.

New feature

For owners who are unsure if they have a requirement to file this form, IRS offers a

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Form 2290.

There is no need to visit an IRS office because the form can be e-filed, and any required tax payment can be made online. Visit [IRS.gov](#) for a list of IRS-approved [e-file providers](#) and to find an approved provider for Form 2290 on the [2290 e-file partner's page](#).

Payment methods

There are two ways to pay the tax electronically:

- Electronic funds withdrawal; authorize a direct debit as part of the e-file process.
- Electronic Federal Tax Payment System; allow five to seven business days for new accounts.

Until further notice, paying the Heavy Highway Vehicle Use Tax by credit card or debit card is no longer available.

To pay the tax by mail, send a completed Form 2290 and check or money order with Form 2290-V, Payment Voucher, to:

Internal Revenue Service P.O. Box 932500 Louisville, KY 40293-2500

Generally, e-filers receive their IRS-stamped Schedule 1 electronically minutes after filing and paying any Heavy Highway Vehicle Use Tax due online. They can then print the Schedule 1 and provide it to their state department of motor vehicles without visiting an IRS office.

In 2019, the IRS received approximately 941,000 Heavy Highway Vehicle Use Tax Returns.

For more information about the highway use tax, visit the [Trucking Tax Center](#) at

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