GUIDE

Form 2290, the heavy vehicle use tax

Form 2290 is the federal heavy highway vehicle use tax return, for trucks with a taxable gross weight of 55,000 pounds or more used on public highways. The tax period runs July 1 to June 30, and the return is due by the end of the month after first use. The top tax is $550 a year.

QUICK FACTS

- **Who files.** Owners of highway vehicles with a taxable gross weight of 55,000 pounds or more
- **Tax period.** July 1 to June 30, due August 31 for vehicles in use in July
- **Maximum tax.** The tax rises with weight, up to $550 a year per vehicle

Who has to file Form 2290?

The person whose name the vehicle is registered in, for each highway motor vehicle with a taxable gross weight of 55,000 pounds or more. Taxable gross weight is the empty weight of the truck and any trailers it usually pulls, plus the heaviest load it usually carries. Owner-operators, fleets, farms and construction businesses all file.

When is it due?

For vehicles on the road in July, by August 31. For a vehicle first used later in the period, by the last day of the month after the month of first use, with the tax prorated. If a due date falls on a weekend or holiday, it moves to the next business day.

How much is the tax?

It depends on the weight category, starting at $100 plus $22 for each 1,000 pounds over 55,000, and capped at $550 a year for vehicles over 75,000 pounds. Logging vehicles pay less. Prorated rates apply for vehicles first used after July.

What if I drive less than 5,000 miles?

A vehicle expected to be used 5,000 miles or less on public highways during the period (7,500 for agricultural vehicles) is suspended from the tax. You still file Form 2290 to report it as suspended, and you get a Schedule 1 for registration. If the mileage goes over the limit, the tax becomes due by the end of the next month.

General information, not tax advice for your situation.

Why do I need Schedule 1?

Your state won't register or renew a heavy vehicle without a stamped Schedule 1 as proof the tax was paid or the vehicle is suspended. E-filing returns the stamped copy within minutes, while paper returns take weeks. E-filing is required if you report 25 or more vehicles, and recommended for everyone else.

How do I pay?

By EFTPS, electronic funds withdrawal when you e-file, a credit or debit card, or check. The tax is deductible as a business expense on your return. Track it in your books with the other small business tax deductions, and keep Schedule 1 with your records for at least three years.

Common questions

When is Form 2290 due for 2026 to 2027?
For trucks in use in July 2026, by August 31, 2026. For later first use, by the end of the following month.

Do I file Form 2290 for a truck under 55,000 pounds?
No. The tax starts at 55,000 pounds taxable gross weight.

What if I sell the truck during the year?
You may be able to claim a credit for the rest of the period on the next return, or a refund on Form 8849.

Can I e-file Form 2290 myself?
Yes, through an IRS-approved e-file provider for Form 2290, which returns the stamped Schedule 1 electronically.

Want your business return done?

One fixed price, agreed before we start. Book a free 30-minute call at eminenttax.com/contact or call (972) 347-4590.

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