

# HVUT Tax & Form 2290 Filing Checklist for Truckers

## Step 1: Gather Vehicle Information

- ■ Vehicle Identification Number (VIN) for each taxable vehicle
- ■ Taxable gross weight (weight category of the truck)
- ■ First month the vehicle was used on public highways
- ■ Business name and address
- ■ Employer Identification Number (EIN) — SSN not accepted
- ■ Vehicle category (regular, suspended, or agricultural)

## Step 2: Verify Eligibility

- ■ The vehicle has a taxable gross weight of 55,000 pounds or more
- ■ The vehicle is registered or required to be registered in your name
- ■ The vehicle is used on public highways
- ■ The vehicle is not exempt (e.g., government, blood collector, or nonprofit vehicle)

## Step 3: Calculate HVUT

- ■ Determine the tax period (July 1 – June 30)
- ■ Calculate the HVUT due based on weight and usage month
- ■ Check if suspended (Category W) vehicle applies (under 5,000 miles, 7,500 for agriculture)

## Step 4: Choose a Filing Method

- ■ E-file Form 2290 with an IRS-authorized e-file provider
- ■ Or mail the paper Form 2290 to the IRS (only for ≤25 vehicles)
- ■ Keep a copy of your IRS Schedule 1 (proof of payment)

## Step 5: Select a Payment Option

- ■ Electronic funds withdrawal (EFW)
- ■ Electronic Federal Tax Payment System (EFTPS)
- ■ Credit/debit card payment
- ■ Check or money order (if filing by mail)

## Step 6: File and Receive Schedule 1

- ■ Submit Form 2290 by August 31 (or end of the month following first highway use)
- ■ Download/print IRS-stamped Schedule 1 as proof of payment
- ■ Provide Schedule 1 to DMV for vehicle registration/renewal

## Step 7: Keep Records

- ■ Keep filed Form 2290 and Schedule 1 for at least 3 years
- ■ Maintain mileage logs for suspended vehicles
- ■ Keep EIN and vehicle documents securely stored

## Bonus Tips

- ■ File early to avoid IRS penalties and interest

- ■ Double-check VINs — incorrect VIN = invalid Schedule 1
- ■ If VIN correction needed, file Form 2290 VIN Correction
- ■ If truck is sold, file Form 2290 Amendment or Credit Claim (Form 8849)

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