

e-file Form 2290

Follow these simple steps to e-file your Form 2290

1

Gather your information...

- Have your Employer Identification Number (EIN) handy. [Go to our EIN page](#) right away to get an EIN if you don't have one. It takes about two weeks to get a new EIN into our files;
- To e-file, be sure you [use the same name](#) you used when you applied for your EIN; and
- List the Vehicle Identification Number and gross net weight for every Heavy Highway Vehicle you own.

2

Choose a 2290 e-file provider...

- Software providers can vary a lot so check out their offers, especially the services they include and the prices they charge; and
- Go to our 2290 e-file partners page to review the list of [participating software providers](#);

3

File and pay your excise tax!

- Follow the software prompts to sign and file your return; and
- Pay your taxes using [Electronic Funds Withdrawal](#) (direct debit) or [Electronic Federal Tax Payment System](#) (EFTPS)

FAQs for Truckers Who e-file

Who is required to file Form 2290 and pay Heavy Highway Vehicle Use Tax?

Anyone who registers a heavy highway motor vehicle in their name with a gross weight of 55,000 pounds or more must file [Form 2290](#) and pay the tax. Typically, owners of vans, pickup trucks, panel trucks and similar trucks are not required to file Form 2290 or pay tax on these smaller trucks. Trucks that are used for 5,000 miles or less (7,500 for farm trucks) are also excluded from this tax.

Who is required to e-file Form 2290?

We encourage all 2290 filers to [e-file](#). If you are reporting 25 or more heavy highway motor vehicles for any taxable period, you are required to e-file through an [IRS-approved software provider](#). Although you will have to pay a small service fee to your software provider or e-file transmitter, e-file offers many advantages. Electronic filing improves tax processing and saves you personal resources, including time and postage. In addition, e-file reduces preparation and processing errors. You can e-file your return from your own computer, any time of day or night. Use e-file and your Schedule 1 is available through your software developer/transmitter almost immediately after we accept it. No more waiting for it to come in the mail!

Why do I need an Employer Identification Number to e-file?

We need to have a system for protecting your privacy and making sure we know the identity of our filers. We use a combination of your EIN and your name as a unique identifier for each taxpayer. On an e-filed return, if a taxpayer's unique ID doesn't match our records, e-file rejects the return.

My return was rejected by the Internal Revenue Service because the name control is not valid. What is my name control?

Your name control is assigned at the time the IRS approves your application for an Employer Identification Number. The name control consists of up to four alpha or numeric characters. Before the IRS can validate your electronically filed return, you must provide your name control and it must match what the IRS has in their records.

How do I determine my name control?

When you applied for your EIN you provided the name of your business, which is used to assign your name control and will remain so unless you request a name change. If you did not use a business name and instead used your individual name, your name control will be the first four letters of your last name. For example, John Q. Public applied for an EIN using John Q. Public and did not use a business name. The name control assigned would be PUBL. If your last name has fewer than four characters, your name control is your last name. For

example, Jane Doe would have a name control of DOE.

If you applied for your EIN using a business name, the name control is assigned from the first four characters of your business name. There are some special rules. The ampersand (&) and hyphen (-) are the only special characters allowed in the name control. The name control can have fewer, but no more than four characters. Spaces or blanks are not part of a name control. For example, the name control for Joe Doe Trucking is JOED. The word "The" at the beginning of your business name is not used in your name control. For example, The Jane Doe Trucking Company would have a name control of JANE. Blanks may be present only at the end of the name control. Do not include "dba" as part of the name control. To help determine the name control for Hispanic, Asian and other ethnic surnames, see the Exhibits at the end of [Publication 4164, Modernized e-File \(MeF\) Guide for Software Developers and Transmitters \(PDF\)](#).

Can I still file my return electronically if I just received my EIN?

Yes, you may file your return electronically. However, you should wait two weeks from the date your EIN was assigned to allow your name control to be established in the IRS computer system. Your return will be rejected if you try to file your return electronically before your EIN is fully established.

Where can I find an approved e-file provider?

You can find an approved provider for Form 2290 on the [2290 e-file partner's](#) page. We list approved providers for Form 8849, claim for Refund of Excise Taxes on the [8849 e-file partner's](#) page. Note: We do not endorse any particular providers and cannot make recommendations. All listed transmitters and software providers are approved to submit returns to the IRS electronically. Expect transmitters and software providers to charge a small service fee for e-filing your return.

When are my Form 2290 taxes due?

Generally, the annual taxable period begins on July 1 of the current year and ends on June 30 of the following year. For vehicles that are in use at the beginning of the tax period, your 2290 filing deadline is August 31. Taxes on the full tax period must be filed and paid in advance.

The due date for a partial period return depends on the month you first use your vehicle. If you place an additional taxable truck on the road during any month other than July, you are liable for 2290 taxes on it, but only for the months during which it was in service. You must file Form 2290 for these trucks by the last day of the month following the month the vehicle was first used on public highways. You can find out when Forms 2290 are supposed to be filed in the table below, *When Your Taxes Are Due*.

These due date rules apply whether you are paying the tax or reporting the suspension of tax. It is important to file and pay all your 2290 taxes on time to avoid paying interest and penalties.

When Your Taxes Are Due

IF, in this period, the vehicle is first used during	Then, file Form 2290 and make your payment by*...	and enter this date on Form 2290, line 1
July	August 31	YYYY07
August	September 30	YYYY08
September	October 31	YYYY09
October	November 30	YYYY10
November	December 31	YYYY11
December	January 31	YYYY12
January	February 28	YYYY01
February	March 31	YYYY02
March	April 30	YYYY03
April	May 31	YYYY04
May	June 30	YYYY05
June	July 31	YYYY06

File by this date regardless of when state registration for the vehicle is due

How will I know the IRS has received my return?

After we accept your return, you will receive an e-mail notification. You will also have access to an electronic version of the Schedule 1 containing a watermark of the e-file logo in the background. The Schedule 1 can be printed from your own computer.

How do I make corrections to my e-filed return?

You can e-file a correction to weight and mileage. However, if you make another type of error on your e-filed and accepted return, you will need to make corrections on a paper Form 2290 and mail it to the address shown in the Form 2290 instructions.

If I buy another truck after I have e-filed my 2290 for the current tax period, should I e-file my original 2290 again and simply add the new vehicle to the Schedule 1?

No. If you e-file your 2290 and list the vehicles you own on the Schedule 1, then subsequently buy one or more additional trucks, you must file a new Form 2290 listing only the new vehicles. You may e-file that 2290 anytime before the last day of the month following the month the new vehicle was first used on public highways. Review the table above to find your due dates.

May I file one 2290 for two trucks that I place on the road in two consecutive months?

No. The amount of tax you owe depends on the month when you first placed your trucks on the road. In this case, you should file two Forms 2290, one for each vehicle and its partial tax period, and complete a Schedule 1 for each. Your tax will be more for the truck that was placed into service first. In the next tax year, you can file one 2290 for all the trucks you will have on the road for the 12 months of the tax year; that is, between July 1 of the current year and June 30 of the following year.

What should I do if my e-filed return is rejected by the IRS for duplication?

Make sure the correct Vehicle Identification Numbers are listed and are not duplications from a previous filing. Correct any duplication and re-submit the return.

If you are correcting VINs listed on a previously submitted and accepted return, you will need to file a paper return and check the designated "VIN correction" box on page 1. If the new VIN is totally different from what was listed on your original return (Schedule 1), you need to explain why the VIN you are now submitting is different.

When I submitted my Form 2290 electronically, I received an online duplicate filing error. Why did this happen?

When you submitted your return, the system detected that you had already filed a return under the same EIN, for the same tax period, for the same vehicle(s) and/or the same VIN category. Check your return to make sure you are reporting new vehicles only and that the other information you input is correct

Can I claim a refund electronically for a vehicle that was sold, destroyed or stolen during the tax period?

Yes. You can claim a credit for the tax paid on the next Form 2290 you file in the same or subsequent tax period. Alternatively, a refund of the tax paid can be claimed on Form 8849, Schedule 6, Other Claims. The refund amount will depend on when the vehicle was sold, destroyed or stolen.

Can I claim a refund electronically for a vehicle I used less than 5,000 miles during the tax period?

Yes. If you already paid the tax on a vehicle you used for less than 5,000 miles, you can claim a credit on the first Form 2290 you file for the next tax period. Alternatively, you can claim a refund of the tax paid on Form 8849, Schedule 6, Other Claims. However, a credit or claim for this refund cannot be filed until the next tax period.

A credit, lower tax, exemption or refund is not allowed for an occasional light or decreased load or a discontinued or changed use of a vehicle.