

The IRS has changed some of the rules and procedures regarding **Form 2290** (Heavy Highway Vehicle Use Tax). Here is a list of important things to know when filing:

- The current period for filing began on July 1, 2007 and ends June 30, 2008
- Form 2290 must be filed for each month a taxable vehicle is first used on public highways during the current period
- You must file by the last day of the month following the month of first use. For example – If you use the truck on July 1, you must file Form 2290 by August 31
- You must pay the tax in full with your Form 2290. The option to pay in installments has been eliminated
- If you sell your vehicle during the tax period, you can claim a credit on your next Form 2290
- If you purchase a used vehicle during the tax period, you figure and pay the tax due for the remaining months of the period
- If a taxable vehicle is registered in the name of both the owner and another party, the owner is liable for the tax
- If you register a used taxable vehicle during the tax period, you must keep proof showing whether there was use of vehicle or a suspension of the tax during the period before the vehicle was registered in your name. The proof should be a signed, dated statement by the person (or dealer) from whom you purchased the vehicle.
- You can claim a suspension from the tax when a vehicle is expected to be used 5,000 miles or less
- You can claim a credit for the tax period on vehicles that were destroyed, stolen or sold.

For full instructions, or to download Form 2290, visit [www.irs.gov](http://www.irs.gov)