

Heavy Highway Vehicle Use Tax Return

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New Information

The Internal Revenue Service (IRS) encourages California taxpayers to electronically file (e-file) their Heavy Highway Vehicle Use Tax Return (Form 2290) and pay their federal heavy vehicle use tax (FHVUT) online.

Procedures

Provide the following information to customers who need help completing and filing the Form 2290:

- Visit the IRS Trucking Tax Center website at **www.irs.gov/trucker**.
- For questions not answered on the IRS Trucking Tax Center website, call the Form 2290 Call Site at 1-866-699-4096 (toll-free from the USA) or (859) 320-3581 (not a toll-free number from Canada or Mexico).
—Operators are available Monday through Friday, 8 a.m. to 6 p.m. eastern time.
- If assistance is required in person from an IRS employee, customers **must** first call the IRS Taxpayer Assistance Center at 1-844-545-5640 (toll-free from the USA) to make an appointment, Monday through Friday 7 a.m. to 7 p.m. local time.

NOTE: All IRS TACs operate by appointment only.

Background

The IRS imposes an annual tax on the use of heavy highway vehicles. Before the Department of Motor Vehicles (DMV) can register a heavy vehicle subject to the tax, DMV must receive proof of payment or exemption from the tax.

Reference

Vehicle Industry Registration Procedures Manual §13.035