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Form 2290
(July 2025)
Department of the Treasury
Internal Revenue Service

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2025, through June 30, 2026

Attach both copies of Schedule 1 to this return.

Go to www.irs.gov/Form2290 for instructions and the latest information.

Keep a copy of this return for your records.

OMB No. 1545-0143

Type or Print

Name

Employer identification number (EIN)

Address (number, street, and room or suite no.)

City or town, state or province, country, and ZIP or foreign postal code

Check if applicable:

☐ Address Change

☐ VIN Correction

☐ Amended Return

☐ Final Return

Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. Don't check this box for any other reason.

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. Don't check this box for any other reason.

Check this box if you no longer have taxable vehicles to report.

Part I Figuring the Tax

Caution: If you purchased a used vehicle from a private seller, see instructions.

	Y	Y	Y	Y	M	M
1						
2						
3						
4						
5						
6						

Part II Statement in Support of Suspension

(Complete the statements that apply. Attach additional sheets if needed.)

7

8a

8b

9

I declare that the vehicles reported on Schedule 1 as suspended (category W) are expected to be used on public highways (check the boxes that apply):
during the period July 1, 2025, through June 30, 2026, and are suspended from the tax. Complete and attach Schedule 1.

I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2024, through June 30, 2025, were not subject to the tax for that period except for any vehicles listed on line 8b. Check this box if applicable.

Vehicle identification numbers

I declare that vehicle identification numbers
were listed as suspended on the Form 2290 filed for the period July 1, 2024, through June 30, 2025. These vehicles were sold or transferred to
on
At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions.

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature

Type or print name below signature.

Date

Telephone number

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 112500

Form 2290 (Rev. 7-2025)

**Tax Computation**

Category		(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
	Taxable gross weight (in pounds)	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00						K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50						V
Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 .								\$	
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)								

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.

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SCHEDULE 1
(Form 2290)
July 2025
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles
For the period July 1, 2025, through June 30, 2026
Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.

OMB No. 1545-0047

Type or Print

Name

Employer identification number (EIN)

Address (number, street, and room or suite no.)

City or town, state or province, country, and ZIP or foreign postal code

Month of first use (see instructions)

Y Y Y Y M M

Part I **Vehicles You Are Reporting** (enter VIN and category)

Category A through W (category W for suspended vehicles)

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24

Part II **Summary of Reported Vehicles**

a Total number of reported vehicles

b Enter the total number of taxable vehicles on which the tax is suspended (category W)

c Total number of taxable vehicles. Subtract line b from line a

a b c

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 112500

Schedule 1 (Form 2290) (Rev. 7-2025)