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Federal Highway Use Tax on Heavy Vehicles

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Introduction

One source of funds for the national highway construction program is the federal highway use tax on heavy motor vehicles that are used on public highways. You may be liable for this tax if a taxable highway motor vehicle is registered in your name.

You incur the tax when a taxable vehicle is first used on any public highway during the tax period. The tax period runs from July 1 of the current year through June 30 of the next year. If you use your vehicle in July, then you must pay a full year's tax. If you first use your vehicle in a month after July, then you must pay a partial-year's tax.

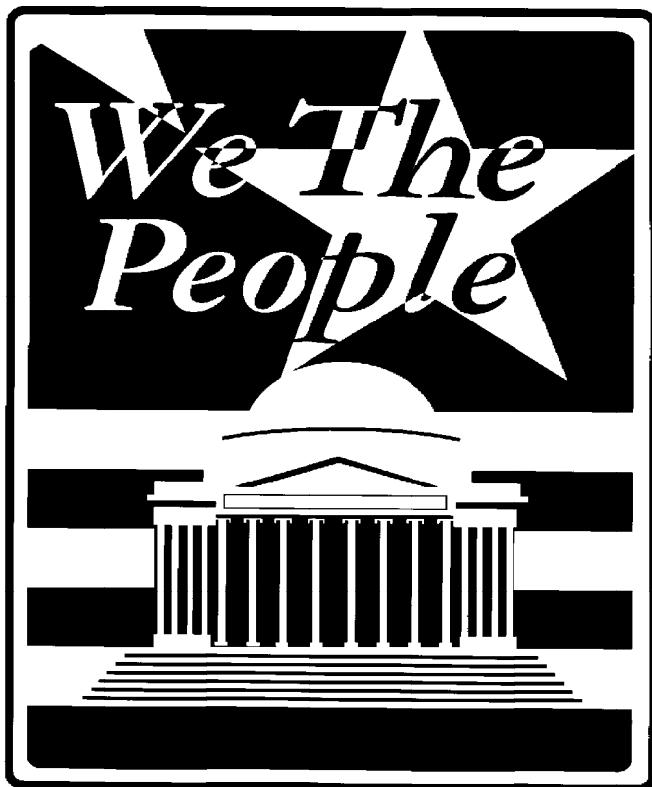
This publication explains which vehicles are subject to the tax and tells you how to figure and pay any tax due on your taxable vehicle.

Free publications and forms. If you need information on a subject not covered in this publication, you may check our other free publications. To order publications and forms, call **1-800-829-3676** or write the IRS Forms Distribution Center for your area as shown in the income tax package.

Free tax help. You can get free tax help from IRS throughout the year. Publication 910, *Free Tax Services*, describes many of the free tax information and services you can receive, including telephone help, next.

Telephone help. You can call the IRS with your tax questions Monday through Friday during regular business hours. Check your telephone book for the local number or you can call **1-800-829-1040**.

Telephone help for hearing-impaired persons. If you have access to TDD equipment, you can call **1-800-829-4059** with your tax



questions or to order forms and publications. See your tax package for the hours of operation.

Vehicles Subject to the Tax

The tax applies to highway motor vehicles having taxable gross weights of 55,000 pounds or more. This includes trucks, truck tractors, and buses. Generally, vans, pickup trucks, panel trucks, and trucks of that nature are not subject to this tax.

Highway vehicle. A highway motor vehicle includes any self-propelled vehicle designed to carry a load over public highways, whether or not also designed to perform other functions.

A vehicle consists of a chassis, or a chassis and body, but does not include the load. It does not matter if the vehicle is designed to perform a highway transportation function for only a particular type of load, such as passengers, furnishings, and personal effects (as in a house, office, or utility trailer), or a special kind of cargo, goods, supplies, or materials. It does not matter if machinery or equipment is specially designed (and permanently mounted) to perform some off-highway task unrelated to highway transportation except to the extent discussed in the next paragraph. Examples of vehicles that are designed to carry a load over public highways include buses, highway-type trucks, and truck tractors.

Vehicles not considered highway vehicles. Generally, the following kinds of vehicles are not considered highway vehicles:

- 1) Specially designed mobile machinery for nontransportation functions. A self-propelled vehicle is not a highway vehicle if it consists of a chassis that—
 - a) Has permanently mounted to it machinery or equipment used to perform certain operations (construction, manufacturing, drilling, mining, timbering, processing, farming, or operations similar to any of these) if the operation of the machinery or equipment is unrelated to transportation on or off the public highways,
 - b) Has been specially designed to serve only as a mobile carriage and mount for the machinery or equipment, whether or not the machinery or equipment is in operation, and
 - c) Because of its special design, could not, without substantial structural modification, be used as part of a vehicle designed to carry any other load.
- 2) Vehicles designed for off-highway transportation. A self-propelled vehicle is not a highway vehicle if—
 - a) The vehicle is designed primarily to carry a specific kind of load other than over the public highway for certain operations (construction, manufacturing,

mining, processing, farming, drilling, timbering, or similar operations), and

- b) The vehicle's use of carrying this load over public highways is substantially limited or impaired because of its design. To determine if the vehicle is substantially limited or impaired, you may take into account whether the vehicle may travel at regular highway speeds, requires a special permit for highway use, or is overweight, overheight, or overwidth for regular highway use.
- 3) Trailers and semitrailers designed for nontransportation functions off the public highways. A trailer or semitrailer is not a highway vehicle if it is designed only as an enclosed stationary shelter for conducting a function at the off-highway site of construction, manufacturing, mining, processing, farming, drilling, timbering, or similar operations. For example, a trailer specially designed to be used as an office at a construction site is not a highway vehicle.

For purposes of item (2), if you attach to your vehicle equipment that you use for loading, unloading, storing, vending, handling, or otherwise caring for a load carried by your vehicle over public highways, these functions are related to the moving of a load over public highways, even though they may be done off public highways.

Trucks and Truck Tractors

Only certain trucks and truck tractors are subject to the tax.

Truck. A truck is a motorized vehicle that usually carries cargo or special equipment on the same chassis as the motor.

Truck tractor. A truck tractor usually does not carry cargo on the same chassis with the motor. It is used mainly to pull a trailer or semitrailer.

Tests

You are subject to the highway use tax if your truck or truck tractor meets **all** of the following tests.

- 1) It is a highway motor vehicle, as discussed earlier.
- 2) It is required to be registered for highway use.
- 3) It is used on a public highway.
- 4) It has a taxable gross weight of at least 55,000 pounds.

However, if you expect to use your vehicle for 5,000 miles or less (7,500 miles or less for agricultural vehicles) on public highways during a tax period, see *Suspension of Tax*, later.

Registered

Your vehicle must either be registered or required to be registered under the law of any state, the District of Columbia, Canada, or Mexico. Whether your truck or truck tractor is

required to be registered depends on the law of the state (or country) in which it is used or located.

State registration of vehicles. State governments must receive proof of payment (or proof of suspension) of the federal highway use tax to register taxable vehicles.

Generally, a stamped copy of Schedule 1 of Form 2290 (discussed under *Filing Form 2290*, later) will be returned to you for use as proof of payment. If you do not receive a stamped Schedule 1, states will accept as proof of payment a photocopy of your Form 2290, *Heavy Vehicle Use Tax Return*, with Schedule 1 and photocopies of both sides of your canceled check.

States may register newly purchased vehicles without proof of payment if you present to the state a copy of the bill of sale showing that the vehicle was purchased in the preceding 60 days.

Canadian or Mexican vehicles. If your highway motor vehicles have a base registration in Canada or Mexico and are operated on United States highways, you are subject to the tax on these vehicles, whether or not they are required to be registered in the United States. However, the tax rate is reduced by 25% for Canadian and Mexican vehicles.

You can find the rate for Canadian and Mexican vehicles on the Form 2290, or in the Form 2290 instructions for a partial-year's tax.

Used on Public Highways

Your vehicle must be operated under its own power on a public highway in the United States. If your vehicle normally would operate on a public highway, but was not used on a public highway at any time during a tax period, there is no tax liability for that period.

Public highways. A public highway is any road in the United States that is not a private roadway. This includes federal, state, county, and city roads.

Examples. The following are examples of taxable and nontaxable uses. Even if there is a taxable use, the tax on the vehicle may be suspended. See *Suspension of Tax*, later.

Example 1. The occasional operation of otherwise taxable trucks by a private, non-profit educational organization on public roads in connection with a student training program is a taxable use.

Example 2. The use of an otherwise taxable water truck by a highway construction contractor building a new freeway on land that has not been used as a public highway is not a taxable use. However, if the water truck moves by its own motor over any public highway, such as from one construction site to another, it is a taxable use.

Example 3. An otherwise taxable truck or truck tractor may be driven over a public highway and not be considered operated for a taxable use. If the vehicle is operated only to move it from one point to another in the chain of delivery from producer to consumer (as in

driveaway or towaway service), it is not a taxable use. The vehicle is not operated for a taxable use if it is operated for demonstration purposes by a dealer or distributor of new or second-hand highway motor vehicles, or by a truck operator under actual work conditions as part of the dealer's demonstration program.

Taxable Gross Weight

Your truck or truck tractor, together with any semitrailer or trailer customarily used with it, must have a taxable gross weight of at least 55,000 pounds. A trailer or semitrailer is treated as customarily used in connection with a highway motor vehicle if the highway motor vehicle is equipped to tow such trailer or semitrailer.

Determining taxable gross weight. Generally, the taxable gross weight of your vehicle is the total of the unloaded weight of the vehicle and the weight of the maximum load usually carried on the vehicle.

The taxable gross weight of each taxable vehicle must be reported on Form 2290. The reported taxable gross weight must be no less than the highest gross weight of the vehicle declared for any purpose, including registering a vehicle in a state. The weight declared when registering a vehicle in a state will affect the taxable gross weight to report on Form 2290. Some states register vehicles by specific gross weight, some by gross weight declared in a category, and others by unloaded weight.

Registration by specific gross weight. If your vehicle is registered in a state that requires a declaration of gross weight to be stated in a specific amount for any purpose (including proportional or prorata registration, or the payment of any other fees or taxes), your taxable gross weight of the vehicle must be no less than the highest gross weight that you declared for that vehicle in any state. If your vehicle is a tractor-trailer, you must report your taxable gross weight at no less than the highest combined weight declared.

Example. John Sea owns and has registered in his name two trucks which are identical in all respects and which are used to carry the same type of load. The first truck is registered in a state which uses specific gross weight registration. Mr. Sea declared a gross weight of 70,000 pounds. The second truck was registered in another state at a specific gross weight registration of 80,000 pounds. No other declarations of weight were made to any other state for either truck. In determining the taxable gross weight to be reported on Form 2290, the first truck must be declared at no less than 70,000 pounds and the second truck must be declared at no less than 80,000 pounds, even though the trucks are identical.

Registration by gross weight category. If your vehicle is registered in a state that requires vehicles to be registered on the basis of gross weight, and it is not registered in any state that requires a declaration of specific gross weight, your taxable gross weight must fall within the highest gross weight category for your vehicle for that state.

Registration by unloaded weight. If your vehicle is registered only in a state that bases registration on unloaded weight, the taxable gross weight of the vehicle is the sum of:

- 1) The actual unloaded weight of the vehicle fully equipped for service;
- 2) The actual unloaded weight of any trailer or semitrailer (fully equipped for service) customarily used in combination with the vehicle; and
- 3) The weight of the maximum load customarily carried on the vehicle and on any trailer or semitrailer customarily used in combination with the vehicle.

The actual unloaded weight of a highway motor vehicle means the empty (tare) weight of the vehicle fully equipped for service. It includes the weight of:

- The vehicle,
- The body (including any insulation),
- All accessories,
- All equipment attached to or carried on the vehicle for use in its operation or maintenance, and
- A full supply of lubricants, fuel, and water.

The actual unloaded weight does **not** include the weight of:

- The driver,
- Any equipment mounted on or attached to the vehicle that is not part of the body and that performs no function in the operation or maintenance of the vehicle, but is used only to load, unload, protect, or preserve the cargo, or
- Any special equipment mounted on the vehicle for use on construction jobs, in oilfield operations, etc.

Special temporary travel permits. In determining the taxable gross weight of your vehicle, you ordinarily do not consider a declaration of weight made to obtain special temporary travel permits allowing your vehicle to:

- 1) Operate in a state in which it is not registered,
- 2) Operate at more than a state's maximum weight limit, or
- 3) Operate at more than the weight that it is registered in a state.

However, special temporary travel permits do not include permits that are issued for your vehicle if the total amount of time covered by those permits is more than 60 days or (if issued on a monthly basis) more than 2 months during a tax period.

Weight increases. If you have already filed Form 2290 for your highway vehicle based on a particular gross weight and your vehicle's reported taxable gross weight later increases (for example, an increase in the maximum load customarily carried) during the tax period, you

must file a new Form 2290 and pay the additional tax due. See *Increase in taxable gross weight*, under *Figuring the Tax*, later.

Buses

You are subject to the highway use tax if your bus:

- 1) Is a highway motor vehicle,
- 2) Is required to be registered for highway use,
- 3) Is used on a public highway, and
- 4) Has a taxable gross weight of at least 55,000 pounds.

These tests were discussed earlier. The same rules that apply to trucks and truck tractors apply to buses, except for figuring taxable gross weight.

Taxable gross weight for a bus is the actual unloaded weight of the bus plus 150 pounds for each seat for passengers and driver. The actual unloaded weight is the empty weight of the bus fully equipped for service. This includes the body of the bus, all accessories, all equipment on the bus for use in its operation, maintenance, or for the accommodation of passengers (such as air-conditioning and sanitation facilities). It also includes a full supply of lubricants, fuel, and water. The actual unloaded weight **does not** include the weight of the driver or passengers.

The taxable gross weight of a school bus must be figured using 150 pounds for each seat even though the weight of the passengers usually carried may be less. However, the number of adults that could be seated on a bus will determine its seating capacity even though the bus is used to carry children.

Example. A bus registered and first used in July on the public highways has an actual unloaded weight of 58,000 pounds and seats 47 passengers and one driver. Its taxable gross weight is 65,200 pounds. ($48 \times 150 \text{ pounds} = 7,200 \text{ pounds}$. $7,200 \text{ pounds} + 58,000 \text{ pounds} = 65,200 \text{ pounds}$.)

Local transit. Buses used by local transit systems are exempt from the highway use tax if the system meets the 60% passenger fare revenue test for its buses in the test period for that tax period. This exemption does not apply to intercity buses (constructed for long-distance use) even if they are operated locally by a local transit system which meets the 60% test. Suburban buses used to provide mass transportation that have features normally found on both intercity and transit-type buses are classified as transit buses.

Passenger fare revenue test. The system will meet this test if at least 60% of the total passenger fare revenue from scheduled runs along regular routes in the test period is from:

- 1) Transportation fares that are not more than 60 cents,
- 2) Commuting or season tickets for single trips of less than 30 miles, or
- 3) Commuting tickets for one month or less.

Intercity fares are included in total passenger fare revenue. Charter fees, rentals, and advertising receipts are not included.

Test period. The test period for a local transit system for any tax period depends on when the system was in operation. If a local transit system is in operation in the calendar quarter immediately before July 1 of the tax period and the system derives passenger fare revenue from regularly scheduled runs on at least 30 days during the quarter, that quarter is the test period.

If the system derived passenger fare revenue from regularly scheduled runs on less than 30 days during the quarter, the test period is the system's last preceding test period. If the system has no preceding test period, the system's test period is the calendar quarter beginning July 1 of the tax period.

For a local transit system that begins operations July 1, or later, of the tax year, the test period for the part of the tax period in which it operated is the calendar quarter in which operations began. If, however, the system runs on less than 30 days during that quarter, the test period is the following calendar quarter.

Required records. If you claim exemption from tax for a transit-type bus, you must keep records that show, for each tax period, whether you meet the 60% passenger fare revenue test for the test period. You must keep the records at least 3 years after the end of the tax period to which the exemption applies.

Filing Form 2290 and paying the tax. A new local transit system cannot know before the close of its first test period whether tax is due on its transit-type buses used in the test period. Sometimes an established system must finish a test period for a particular tax period before liability on its transit-type buses can be determined. In these cases, any tax on the transit-type buses used in the test period must be reported by the last day of the month after the close of the test period. See *Filing Form 2290*, later.

Records Required

If any highway motor vehicle with a taxable gross weight of at least 55,000 pounds is registered, or required to be registered, in your name, you must keep sufficient records for the Internal Revenue Service (IRS) to decide whether you are liable for the tax and, if so, the tax due. Keep the records even if the vehicle is registered in your name only part of the tax year. Records must be kept for at least 3 years after the date the tax is due or paid, whichever is later. They must be available at all times for inspection by the IRS. You should also keep copies of all returns and schedules you have filed.

If a highway motor vehicle is exempt from tax for a tax period because its use on public highways during the period did not exceed 5,000 miles (7,500 miles for agricultural vehicles), the owner must keep the records at least 3 years after the end of the tax period to which the exemption applies.

Records for each vehicle should show:

- 1) A description of the vehicle (including serial number or other manufacturer's number) in enough detail to give a positive identification of the vehicle.
- 2) The weight of loads carried by the vehicle in the same form as required by any state in which the vehicle is registered or required to be registered.
- 3) The date you acquired the vehicle and the name and address of the person from whom you acquired it.
- 4) The first month of each tax period in which a taxable use occurred and any prior month in which the vehicle was used in such tax period while registered in your name, with proof that the prior use was not a taxable use.
- 5) The date of sale or other transfer of the vehicle and the name and address of the person to whom transferred. If it was not sold or transferred, the records must show how and when it was disposed of.

If the tax is suspended for a vehicle (see *Suspension of Tax*, later) used on public highways 5,000 miles or less (7,500 miles or less for an agricultural vehicle) keep a record of actual highway mileage. If the tax is suspended for an agricultural vehicle, you should also keep accurate records of the number of miles it is driven on a farm since mileage on the farm is not counted toward the 7,500 mile limit.

Exemptions from Tax

To be exempt from the highway use tax, a truck, truck tractor, or bus must be used only by:

- The federal government,
- Any state,
- The District of Columbia,
- Any local government,
- The American National Red Cross,
- Nonprofit volunteer fire departments, ambulance associations, and rescue squads.

To qualify for this exemption, the vehicle must be actually operated by the government. The exemption applies to vehicles operated by:

- 1) An Indian tribal government but only if the vehicle's use involves the exercise of an essential tribal government function.
- 2) A mass transportation authority if it is created under a statute that gives it certain powers normally exercised by the state.
- 3) A state or local government even if used in an activity usually carried on by private business.

Example. Trucks used by a city to collect trash from an industrial company's premises under a contract awarded in competitive bidding from the company are not subject to the tax.

Not exempt. This exemption does not apply to:

- 1) Owner-operated school buses used only to transport students to and from school under a contract with a board of education.
- 2) Vehicles driven and maintained by a taxpayer under a United States mail contract.
- 3) Government-owned vehicles driven and maintained by a company doing research and development under a government contract.
- 4) Government-owned vehicles furnished to and operated by contractors in connection with government-operated plants. However, they are not subject to the highway use tax if the vehicles are neither registered nor required to be registered in any state.

Figuring the Tax

The federal highway use tax is a graduated tax that is based on the taxable gross weight of the vehicle. The tax rates for the tax period beginning in July are:

<u>Taxable gross weight</u>	<u>Rate of tax</u>
At least 55,000 pounds but not over 75,000 pounds	\$100 a year plus \$22 for each 1,000 pounds or fraction thereof over 55,000 pounds
Over 75,000 pounds	\$550

Tax Table. A tax rate table based on the weights of highway motor vehicles (including the weights of trailers and semitrailers customarily used with such vehicles) is provided at the back of this publication. The table shows the tax due for each weight category for the full year (vehicles used in July) as well as for a partial year (vehicles first used after July).

Read down the left-hand column of the table until you come to the taxable gross weight category of your highway motor vehicle. Then read the amount under the month you **first used** your vehicle in the current tax period. This is the amount you owe as federal highway use tax for this vehicle.

The tax depends on the month the vehicle is first used on a public highway. Any taxable vehicle first used on a public highway in a month after July is subject to the tax listed in the column under the month it is first used.

Example 1. You have registered a truck that has a taxable gross weight of 55,500 pounds, which you list in weight category "B." If the first use on public highways is in July, you owe \$122. If you first use this truck in October, your tax for this period is \$91.50.

Example 2. You have registered a truck tractor equipped to pull a semitrailer. The truck tractor (together with the semitrailer) has a taxable gross weight of 58,400 pounds, which is weight category "E." If you first use it in July,

you owe \$188. If you do not use it until December, your tax is \$109.67.

Increase in taxable gross weight. If after filing Form 2290, you increase the taxable gross weight of a vehicle in the same tax period, you must file a new Form 2290 and pay additional tax. You can figure the additional tax as follows:

1. Using the Tax Rate Table, find the month in which the vehicle's taxable gross weight increased.
Enter on the following lines the tax under that month for the vehicle's:
- | | |
|--------------------------------|----|
| (a) New taxable gross weight | \$ |
| (b) Previously reported weight | \$ |
2. Additional tax—subtract the amount on line 1(b) from the amount of line 1(a)
- | | |
|------|----|
| 1(a) | \$ |
|------|----|

Enter the additional tax on line 2, Form 2290. File Form 2290 by the end of the month after the month when you increased the taxable gross weight.

Special rule for trucks used in logging. The highway use tax is reduced by 25% for any highway motor vehicle if:

- 1) The vehicle is used exclusively during the tax period to transport products harvested from a forest,
- 2) The products are transported to and from a point within the forest, and
- 3) It is registered as a highway motor vehicle used in the transportation of harvested forest products under the laws of the state in which the vehicle is, or is required to be, registered.

You can find the tax rate for vehicles used in logging on Form 2290, or in the instructions for Form 2290 for a partial year's tax.

Products harvested from the forested site may include timber that has been processed for commercial use by sawing into lumber, chipping, or other milling operations if the processing occurs prior to transportation from the forested site.

Example. On July 1, Mike James owns and operates a category "V" truck (taxable gross weight of over 75,000 pounds), which qualifies for the reduced rate for trucks used in logging. The tax from category "V" for July is \$550. However, because the truck is a logging vehicle, Mike's tax liability on this truck is \$412.50.

Suspension of tax. The liability for the highway use tax may be suspended during a tax period if it is reasonable to expect that the use of an otherwise taxable highway motor vehicle on public highways during the period will be 5,000 miles or less (7,500 miles or less for agricultural vehicles). See *Suspension of Tax*, later.

Filing Form 2290

Every person in whose name a highway motor vehicle is registered at the time of its first taxable use in any tax period must file Form 2290, *Heavy Vehicle Use Tax Return*.

A person includes an individual, corporation, partnership, or any other type of organization (including nonprofit, charitable, educational, etc.).

Once you have filed a Form 2290, you will receive a Form 2290 for the next tax period that has your name, address, and employer identification number preprinted on it.

If you go out of business or you no longer have a taxable vehicle in service, write "**FINAL**" on the top of Form 2290, sign the return, and mail it to the IRS. After receiving this return, the IRS will stop mailing a Form 2290 to you each year.

Employer identification number. It is important that your employer identification number is shown on Form 2290 and on any other statement or document you make. If you do not have an identification number, apply for one on Form SS-4, *Application for Employer Identification Number*, available at any Internal Revenue office or by calling 1-800-829-3676. If you have applied for but not received a number by the time you must file, write "Applied for" in the space on the form for the number.

Foreign persons. Foreign persons are liable for this tax if they are required to register vehicles in any of the states, the District of Columbia, Canada, or Mexico.

Dual ownership. If a taxable vehicle is registered in the name of both the owner and another person, the owner is liable for the tax. This also applies to dual registration of a leased vehicle.

Dealers. Any vehicle operated under a dealer's tag, license, or permit is considered registered in the name of the dealer.

Due dates. You must file Form 2290 by the last day of the month after the month the vehicle is first used on the public highways, even if you are filing the return just to suspend the tax for your vehicle(s). The tax period runs from July 1 of the current year through June 30 of the next year. If any due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day.

For all vehicles owned and used in July, the due date is August 31. If the vehicle is first used in November, a tax return for it is due by December 31. You must file a single return for all vehicles first used in the same month.

Note: Remember that when the tax period begins each July 1, you must report the tax on all vehicles in use in July — not just your newly-purchased vehicles.

Vehicles acquired after July. You must file a separate Form 2290 for each month in which a taxable vehicle is first used during the

tax period. If you put an additional taxable vehicle in use during a month in the tax period after you have filed Form 2290 for your other vehicle(s), file an additional Form 2290 (not an amended one) for this vehicle. An additional vehicle may be one that was bought new or used, or one that was previously owned but just placed in service.

If you acquire a used vehicle, file a Form 2290 for that vehicle only if the tax for that vehicle has not already been paid by the old owner (see *Second-hand vehicle purchased*, later).

Extension of time. You may request up to a two-month extension of time to file the return and pay the tax. Your letter must include a full explanation of the reason for the delay.

Schedule 1, Form 2290. You must complete both copies of Schedule 1, *Schedule of Highway Motor Vehicles*. Complete Part II of Schedule 1 if you expect to use an otherwise taxable vehicle for 5,000 miles or less (7,500 miles or less for agricultural vehicles) of highway use.

One copy of Schedule 1 will be returned to you as proof of payment. This will be required as a condition of registration by any state in which you are registering your vehicle. See *Registered*, under *Trucks and Truck Tractors*, earlier.

Where to file. File the return with the Internal Revenue Service at the address listed in the Form 2290 instructions for the state in which your main place of business, office or agency, or legal residence is located. If none of these places are located in any state, or if your vehicle is registered in Canada or Mexico, file your return with the Internal Revenue Service Center, Philadelphia, PA 19255.

Paying the Tax

You may pay the tax in a single payment with Form 2290 when you file the return or you may pay the tax in as many as four equal payments. You may not elect to pay the tax by the installment method if you first use your taxable vehicle in April, May, or June. Make your check or money order payable to the Internal Revenue Service—not the "IRS."

Complete Form 2290-V, *Form 2290 Payment Voucher*, found at the bottom of your Form 2290. Detach the voucher and submit it and your payment with your Form 2290 Instructions.

Installment privilege. Tax due must be paid with the return by the due date for filing the return, unless the installment privilege is elected. If you file your return on time, you may elect on your return to pay the tax in up to four equal installments, depending on when the first use of a vehicle occurs in the tax period.

Month of First Taxable Use	Number of Installments
July, August, or September	Four
October, November, or December	Three
January, February, or March	Two

The first installment of tax must be paid when the return is due. This is by the last day of the month after the first taxable use of the vehicle occurred. Depending upon the calendar quarter in which the liability was incurred, the other installment dates are:

- December 31,
- March 31, and
- June 30.

You should get a notice of each installment before it is due. Return your installment payment with that notice. If a notice is not received on time, send your installment payment to the same address where you filed your return. Include your name, address, employer identification number, type of tax, and the tax period with your payment. Do not prepare a new Form 2290 just to make an installment payment.

If an installment is not paid by the due date (whether or not you receive an installment notice), the entire unpaid tax becomes due and payable upon notice and demand from the IRS.

If you elect to make installment payments on a vehicle and later sell it, you still must pay any unpaid installments. You as the owner at the time of first taxable use are liable for the entire tax for that particular tax period.

Credit or Refund

You are eligible to claim a credit or refund **only** when a vehicle is destroyed, stolen, or meets the low mileage (suspension of tax) requirement for the tax period. You must have already paid the highway use tax to file a claim for credit or refund.

Claiming a credit or refund. To claim a credit, enter the amount on line 3, *Adjustments*, on the next Form 2290 you file. Be sure to attach a statement explaining the adjustment. To claim a refund, file Form 8849, *Claim for Refund of Excise Taxes*.

When. Ordinarily, you have the **later** of 3 years from the date your original return was filed (a return filed early is considered to have been filed on the due date) or within 2 years from the time the tax was paid.

Light or decreased loads. The fact that your vehicle sometimes operates empty or with a load that weighs less than the maximum load customarily carried does not provide a basis for exemption from the tax, a lower tax, a credit, or refund of the tax.

Vehicles sold or traded. If you sell or trade in your vehicle on which you have paid the tax, you are not allowed any credit or refund for the tax you paid on the old vehicle. If you elected to pay the tax in installments, you are required to pay any unpaid installments. The new vehicle you get is subject to the tax if it meets the tests discussed earlier.

Vehicle's use discontinued or changed. If your use of a vehicle is discontinued or changed to an exempt nature or the vehicle is being repaired or rebuilt, or has been junked, you are not allowed a refund or credit for the tax you paid on the vehicle. If you elected to pay the tax in installments, you must pay any unpaid installments. However, see *Vehicle Destroyed or Stolen*, and *Suspension of Tax*, later.

Second-hand vehicle purchased. If you acquire a second-hand taxable vehicle and have it registered in your name during the tax period, you must have proof of whether there was a taxable use of this vehicle in the tax period, and if applicable, whether there was a suspension of the tax, before it was registered in your name. The evidence may be a written statement, signed and dated by the person (or dealer) from whom you acquired the vehicle.

If a taxable vehicle is used in the tax period while registered in the name of the first owner, that person owes the tax. If the first owner pays it, no later owners owe the tax for that period. Proof of payment of tax is a copy of Schedule 1, Form 2290, stamped by the IRS. However, if you obtain, register, and use a vehicle in a tax period for which the tax is due and not paid, you are liable for the unpaid tax for the entire period of taxable use. It does not matter that the prior user, who failed to pay the tax, had filed a return. As the later user in a tax period, you must report or pay the tax by the last day of the month after the month the IRS notifies you that a return must be filed.

Example. In the tax period beginning July 1, a truck with a taxable gross weight of 59,500 pounds, registered in the name of X Corporation, was first used on a public highway on July 10. On September 10, the truck was sold to Zack Green, who registered and used it in the tax period. Since the truck was used and registered by X Corporation at the time of its first taxable use, X Corporation is liable for the total tax of \$210 for the tax period. Zack is also liable for the \$210 tax, but only to the extent that X Corporation does not pay it. To the extent that either X Corporation or Zack pays the tax, the other party is relieved of such liability.

Vehicle Destroyed or Stolen

If a vehicle is destroyed or stolen before the first day of June and is not used during the rest of the tax period, the tax is prorated. Figure the tax from the first day of the month in which it is first used on a public highway to and including the last day of the month in which the vehicle is destroyed or stolen.

A vehicle is destroyed if it is damaged by accident or other casualty to such an extent that it is not economical to rebuild.

If the tax paid for the tax period is more than the tax figured because the vehicle is destroyed or stolen, the excess is an overpayment. The owner can claim a credit or refund of the overpayment. See *Claiming a credit or refund*, earlier.

Example. Joe Brown's vehicle with a taxable gross weight of 69,900 pounds (category "P") has been in use since the first day of the

tax period (July 1). The tax for the tax period has been paid in full. The vehicle was completely destroyed on April 15. Joe is entitled to a credit or refund of the tax for those full months (May and June) during which the vehicle cannot be used. The tax credit or refund is \$71.67 (2/12 of the \$430 total tax). This amount can also be figured by using the category "P" amount under May in the tax table.

Tax paid in installments. If you elected to pay the tax in installments, figure the tax for the appropriate period and compare that tax to the amount you already paid. If you still owe tax, return the installment notice you received with the reduced payment and an explanation. If you do not owe tax or have overpaid, return the installment notice with an explanation. To claim any overpaid taxes, see *Claiming a credit or refund*, earlier.

Suspension of Tax

If you reasonably expect that the use of your otherwise taxable highway motor vehicle on public highways during the period will be 5,000 miles or less (7,500 miles or less for agricultural vehicles), your liability for the highway use tax may be suspended during that particular tax period.

On Form 2290, you must complete the *Statement in Support of Suspension of Tax* and Part II of Schedule 1. The tax on that vehicle will then be suspended for the tax period.

Example. Richard is the owner of six vehicles, each of which has a taxable gross weight of more than 55,000 pounds. None of these six vehicles is an agricultural vehicle. The vehicles are placed in use during July. Because of the nature of his business, Richard reasonably expects that none of the vehicles will be used for more than 5,000 miles on public highways during the tax period ending June 30. He lists all of the vehicles in Schedule 1, Part II, of Form 2290, and completes the *Statement in Support of Suspension of Tax* on a Form 2290. The highway use tax is suspended for Richard's six vehicles for the period.

Suspended vehicle driven more than limited miles. If your vehicle on which the tax is suspended is used on public highways for more than 5,000 miles (7,500 miles for agricultural vehicles) during the period, you must pay the highway use tax for the entire tax period or part of the period for which it is in use regardless of when it exceeded the 5,000 (7,500) mile total. The tax is reported on a Form 2290 filed by the last day of the month immediately following the month in which the use of the vehicle exceeds 5,000 (7,500) miles for the period.

Example. Use the same facts as in the previous example, except that during February, Richard's use of one of the vehicles on public highways exceeds 5,000 miles for the tax period. Richard is liable for the tax for the entire tax period (July 1 through June 30) for that vehicle. Richard must report and pay the tax for that vehicle for the period with a Form

2290 filed by March 31, the last day of the month following the month in which the use for the tax period exceeds 5,000 miles.

Transfer of a vehicle. If you transfer a vehicle on which the highway use tax is suspended before it is used on public highways for more than 5,000 (7,500) miles during the tax period, you as the old owner are not liable for any highway use tax on the vehicle provided the following requirement is met. You must give a statement to the new owner showing:

- 1) Your name, address, and employer identification number,
- 2) The vehicle identification number,
- 3) The date of transfer,
- 4) The number of miles the vehicle has been used on the public highways during the tax period,
- 5) The odometer reading at the time of the transfer, and
- 6) The name, address, and employer identification number of the new owner.

The new owner must attach this statement to a Form 2290 filed by the last day of the month following the month in which the vehicle was transferred.

If, after the transfer, the use of the vehicle on public highways exceeds 5,000 (7,500) miles (including the highway mileage recorded on the vehicle by the old owner) for the tax period, and the old owner has provided the required statement, the new owner is liable for the entire highway use tax on the vehicle. If the old owner has not furnished the required statement to the new owner, the old owner is also liable for the tax for that period to the extent the tax has not been previously paid. See the earlier discussion, *Second-hand vehicle purchased*.

Exemption from tax. If, at the end of any tax period during which the tax has been suspended, the vehicle has not been used for more than 5,000 (7,500) miles on public highways, it is exempt from highway use tax for that tax period. You must verify on the first Form 2290 filed for the next tax period that it was used 5,000 (7,500) or fewer miles during the prior tax period.

Tax already paid on exempt vehicle. If a vehicle on which you have paid the highway use tax for the tax period is used for 5,000 (7,500) or fewer miles on public highways during that tax period, you may claim credit for the tax on the Form 2290 filed for the next tax period, or you may file a claim for refund of the tax at the end of the tax period. See *Claiming a credit or refund*, earlier.

Agricultural vehicles. The suspension rules apply to agricultural vehicles driven 7,500 or fewer miles on public highways during a tax period. An agricultural vehicle is any highway motor vehicle that is:

- 1) Used (or expected to be used) primarily for farming purposes, and

- 2) Registered (under state laws) as a highway motor vehicle used for farming purposes for the entire tax period.

A highway motor vehicle is used primarily for farming purposes if more than half of the vehicle's use (based on mileage) during the tax period is for farming purposes, as defined later.

You do not take into account the number of miles that your highway motor vehicle is driven on the farm when determining whether you have driven more than 7,500 miles on the public highways. You should keep accurate records of miles that a highway motor vehicle is operated on a farm.

Farming purposes means the transporting of any farm commodity to or from a farm, or the use directly in agricultural production.

Farm commodity means any agricultural or horticultural commodity, feed, seed, fertilizer, livestock, bees, poultry, fur-bearing animals, or wildlife. A farm commodity does not include a commodity that has been changed by a processing operation from its raw or natural state.

Example. Juice extracted from fruits or vegetables is not a farm commodity for purposes of the suspension of tax on agricultural vehicles.

Farm. A farm includes stock (including feed yards for fattening cattle), dairy, poultry, fruit, fur-bearing animal and truck farms, plantations, ranches, nurseries, ranges, orchards, and structures such as greenhouses used primarily for the raising of agricultural or horticultural commodities.

Example. Greenhouses used primarily for display, storage, or fabrication of wreaths, corsages, and bouquets are not farms for purposes of the suspension of the tax.

Used directly in agricultural production.

A highway motor vehicle is considered to be used directly in agricultural production only if it is used:

- 1) To cultivate the soil, or to raise or harvest any agricultural or horticultural commodity.
- 2) To raise, shear, feed, care for, train or manage livestock, bees, poultry, fur-bearing animals, or wildlife.
- 3) To operate, manage, conserve, improve, or maintain your farm, tools, or equipment.
- 4) To plant, cultivate, care for, or cut trees, or to prepare (other than the sawing into lumber, the chipping or other milling) trees for market, but only if the planting, etc., is incidental to your farming operations.

Tree operations are considered incidental to farming operations only if they are of a minor nature in comparison with the total farming operations.

A vehicle used in an activity that contributes in any way to the conduct of a farm such as clearing land, repairing fences and farm buildings, building terraces or irrigation ditches, cleaning tools or farm machinery, and

painting is considered used for farming purposes.

But if you use your vehicle in connection with operations such as canning, freezing, packaging, or other processing operations, it will not be considered to be used directly in agricultural production.

Penalties and Interest

Penalties may result from:

- Failing to keep adequate records,
- Failing to file returns,
- Filing returns late,
- Filing false or fraudulent returns, and
- Paying taxes late.

These penalties are in addition to the interest charge on late payments.

Examination and Appeal Procedures

If your excise tax return is examined and you disagree with the findings, you can get information on audit and appeal procedures from Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund*. However, an unagreed highway use tax case can only be contested after payment of the tax by filing a suit for a refund in the United States District Court or the United States Court of Federal Claims.

Comprehensive Example

Ricards Corporation has three trucks which it owns and has registered in the corporation's name. The state required that a specific gross weight be declared for each truck. The trucks are registered only in the one state. The declared gross taxable weight in pounds was:

- Truck A --- 80,000
- Truck B --- 54,500
- Truck C --- 56,500

All three trucks were used in July.

Ricards reasonably estimates that Truck A (vehicle identification number, A235689h784512) will be driven less than 5,000 miles on public highways during the current tax period. During the last tax period, the tax on Truck A was suspended. The actual mileage driven on public highways was 4,555 miles in the last tax period. Ricards fills in the *Statement in Support of Suspension of Tax* on Form 2290. On line 6, Ricards lists the vehicle identification number of Truck A. Since the truck was listed last year as suspended, Ricards also checks the box on line 7.

Truck B is not subject to tax because it has a taxable gross weight of less than 55,000 pounds.

The tax on Truck C is \$144. The vehicle identification number is A235689h784522.

Ricards files the return on August 30, and elects the installment privilege. With the Form 2290, Ricards sends a check for \$36. In November, Truck C was sold to another person.

However, Ricards will continue to make the installment payments, since they are still responsible for the entire tax due.

TABLE 1. Tax Rate Table

Category	Taxable Gross Weight (in pounds)	Annual rate (For vehicles used during July)	Partial-Year Tax Rates for Vehicles First Used After July										
			AUG (11)	SEPT (10)	OCT (9)	NOV (8)	DEC (7)	JAN (6)	FEB (5)	MAR (4)	APR (3)	MAY (2)	JUNE (1)
A	55,000	\$100	\$ 91.67	\$ 83.33	\$ 75.00	\$ 66.67	\$ 58.33	\$ 50.00	\$ 41.67	\$ 33.33	\$ 25.00	\$16.67	\$ 8.33
B	55,001-56,000	122	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
C	56,001-57,000	144	132.00	120.00	108.00	96.00	84.00	72.00	60.00	48.00	36.00	24.00	12.00
D	57,001-58,000	166	152.17	138.33	124.50	110.67	96.83	83.00	69.17	55.33	41.50	27.67	13.83
E	58,001-59,000	188	172.33	156.67	141.00	125.33	109.67	94.00	78.33	62.67	47.00	31.33	15.67
F	59,001-60,000	210	192.50	175.00	157.50	140.00	122.50	105.00	87.50	70.00	52.50	35.00	17.50
G	60,001-61,000	232	212.67	193.33	174.00	154.67	135.33	116.00	96.67	77.33	58.00	38.67	19.33
H	61,001-62,000	254	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
I	62,001-63,000	276	253.00	230.00	207.00	184.00	161.00	138.00	115.00	92.00	69.00	46.00	23.00
J	63,001-64,000	298	273.17	248.83	223.50	198.67	173.83	149.00	124.17	99.33	74.50	49.67	24.83
K	64,001-65,000	320	293.33	266.67	240.00	213.33	186.67	160.00	133.33	106.67	80.00	53.33	26.67
L	65,001-66,000	342	313.50	285.00	256.50	228.00	199.50	171.00	142.50	114.00	85.50	57.00	28.50
M	66,001-67,000	364	333.67	303.33	273.00	242.67	212.33	182.00	151.67	121.33	91.00	60.67	30.33
N	67,001-68,000	386	353.83	321.67	289.50	257.33	225.17	193.00	160.83	128.67	96.50	64.33	32.17
O	68,001-69,000	408	374.00	340.00	306.00	272.00	238.00	204.00	170.00	136.00	102.00	68.00	34.00
P	69,001-70,000	430	394.17	358.33	322.50	286.67	250.83	215.00	179.17	143.33	107.50	71.67	35.83
Q	70,001-71,000	452	414.33	376.67	339.00	301.33	263.67	226.00	188.33	150.67	113.00	75.33	37.67
R	71,001-72,000	474	434.50	395.00	355.50	316.00	276.50	237.00	197.50	158.00	118.50	79.00	39.50
S	72,001-73,000	496	454.67	413.33	372.00	330.67	289.33	248.00	206.67	165.33	124.00	82.67	41.33
T	73,001-74,000	518	474.83	431.67	388.50	345.33	302.17	259.00	215.83	172.67	129.50	86.33	43.17
U	74,001-75,000	540	495.00	450.00	405.00	360.00	315.00	270.00	225.00	180.00	135.00	90.00	45.00
V	over 75,000	550	504.17	458.33	412.50	366.67	320.83	275.00	229.17	183.33	137.50	91.67	45.83

Form **2290**

(Rev. July 1995)

Department of the Treasury
Internal Revenue Service**Heavy Vehicle Use Tax Return**For the tax period July 1, 1995, through June 30, 1996
(File a separate Form 2290 for EACH MONTH in which a vehicle is FIRST
USED in this tax period.)

OMB No. 1545-0143

Please print or type.	Name Ricards Inc.	Employer identification number 10 5914848	FOR IRS USE ONLY
	Address (number, street, and room or suite no.) 4210 May Street		T FF FP I T
	City, state, and ZIP code (province or state, postal code, and country) Fair Oaks, VA 22033 USA		
A In what month during the tax period July 1, 1995, through June 30, 1996, were the vehicles reported on this return first used on public highways?			July
B Are all vehicles you own registered in the state or country indicated in your address?			☒ Yes ☐ No
(If "No," attach a statement identifying such vehicles and show where and by whom the vehicles are registered.)			
1	Total tax on vehicles reported on this return. (Add column (4), categories A through V on page 2.)		144.00
2	Additional tax from increase in taxable gross weight. (See the instructions for line 2 on page 4.)		
3	Adjustments. (See the instructions for line 3 on page 4. Attach statement.)		
4	Tax as adjusted (line 1 plus line 2 minus line 3). Pay in full with this return if you are not paying in installments, or if this return reports vehicles first used in April, May, or June.		144.00
5	Amount due if you are paying in installments. (See instructions on page 5.) You may choose the installment privilege only if your return is filed when due		36.00

Statement in Support of Suspension of Tax (Complete the statements that apply.)

- 6 The vehicles listed below are expected to be used on public highways for 5,000 miles or less (7,500 or less for agricultural vehicles) during the tax period July 1, 1995, through June 30, 1996. (Also complete Schedule 1, Part II.)
Vehicle identification numbers (Attach a separate list if more space is needed.) **A235689h784512**
- 7 I declare that EACH vehicle listed as exempt from the tax on Form 2290 filed for the last tax period was not used more than 5,000 miles (7,500 for agricultural vehicles) and therefore is not subject to the use tax for that period. Check this box. ☒
- 8 I declare that vehicle identification numbers
were listed as eligible for the suspension on a prior return. These vehicles were transferred to
on 19 At the time of the transfer, the vehicles were still
eligible for the suspension of the tax. (Attach a separate list if more space is needed.)

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ R. D. Richards Title (Owner, etc.) ▶ President Date ▶ 8-26-95
R. D. Richards
(Please type or print name below signature.)

For Paperwork Reduction Act Notice, see instructions on page 3.

Cat. No. 112500

Form **2290** (Rev. 7-95)

DETACH HERE

Form **2290-V**Department of the Treasury
Internal Revenue Service (99)**Payment Voucher**

See the Voucher Instructions on page 6.

OMB No. 1545-0143

▶ Do not staple or attach this voucher or your payment to your return.

1 Enter the amount of the payment you are making \$ 36.00	2 Enter the first four letters of your business name R I C A	3 Enter your employer identification number 10 5914848
4 Enter your business name Ricards Inc.		
Enter your address 4210 May Street		
Enter your city, state, and ZIP code Fair Oaks, VA 22033 USA		

Tax Computation

Category	If the taxable gross weight of your vehicle is listed in one of the categories shown below, you are required to file this return. The rate in column (1) is based on the taxable gross weight. (See General Instructions.)	(1) Annual rate (for vehicles used during July)		(2) Rate of tax if vehicles were first used after July (See tables on page 6.)		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))
		(a) Vehicles Except Logging or Canadian/Mexican*	(b) Logging or Canadian/Mexican* Vehicles	(a) Vehicles Except Logging or Canadian/Mexican*	(b) Logging or Canadian/Mexican* Vehicles	(a) Vehicles Except Logging or Canadian/Mexican*	(b) Logging or Canadian/Mexican* Vehicles	
A	Taxable Gross Weight (in pounds) 55,000	\$100.00	\$75.00					
B	55,001 - 56,000	122.00	91.50					
C	56,001 - 57,000	144.00	108.00			1		144.00
D	57,001 - 58,000	166.00	124.50					
E	58,001 - 59,000	188.00	141.00					
F	59,001 - 60,000	210.00	157.50					
G	60,001 - 61,000	232.00	174.00					
H	61,001 - 62,000	254.00	190.50					
I	62,001 - 63,000	276.00	207.00					
J	63,001 - 64,000	298.00	223.50					
K	64,001 - 65,000	320.00	240.00					
L	65,001 - 66,000	342.00	256.50					
M	66,001 - 67,000	364.00	273.00					
N	67,001 - 68,000	386.00	289.50					
O	68,001 - 69,000	408.00	306.00					
P	69,001 - 70,000	430.00	322.50					
Q	70,001 - 71,000	452.00	339.00					
R	71,001 - 72,000	474.00	355.50					
S	72,001 - 73,000	496.00	372.00					
T	73,001 - 74,000	518.00	388.50					
U	74,001 - 75,000	540.00	405.00					
V	Over 75,000	550.00	412.50					
W	Tax-Suspended Vehicles (See Suspension of Tax Liability on page 5.)					1		
* See instructions on page 4 for information on logging and Canadian/Mexican vehicles. Total tax on vehicles reported on this return. (Add column (4), categories A through V.) Enter here and on line 1, page 1. Also, complete Schedule 1 (Form 2290) on page 8 and attach it to Form 2290.								144.00

SCHEDULE 1
(Form 2290)
(Rev. July 1995)
Department of the Treasury
Internal Revenue Service

Schedule of Highway Motor Vehicles
For the tax period July 1, 1995, through June 30, 1996
► Attach to Form 2290.
For Paperwork Reduction Act Notice, see Form 2290, page 3.

OMB No. 1545-0143

Please
Type
or Print

Name as shown on Form 2290

Ricards Inc.

Employer identification number

10 5914848

**FOR IRS
USE ONLY**

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

4210 May Street

City, state, and ZIP code (province or state, postal code, and country)

Fair Oaks, VA 22033 USA

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Part I List Vehicles on Which You Are Reporting Tax

	Vehicle Identification Number	Category		Vehicle Identification Number	Category		Vehicle Identification Number	Category
1	A235689h784522	C	8			15		
2			9			16		
3			10			17		
4			11			18		
5			12			19		
6			13			20		
7			14			21		

Part II List Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 or Less for Agricultural Vehicles)

	Vehicle Identification Number	Category		Vehicle Identification Number	Category		Vehicle Identification Number	Category
1	A235689h784512	W	4		W	7		W
2		W	5		W	8		W
3		W	6		W	9		W

Part III Summary of Reported Vehicles

a Enter the total number of taxable vehicles (categories A–V, Form 2290)	1
b Enter the total number of taxable vehicles on which the tax is suspended (category W, Form 2290)	1

YOU MUST COMPLETE BOTH COPIES OF SCHEDULE 1 IN FULL AND ATTACH THEM TO FORM 2290.
DO NOT cut or separate the forms on this page.

SCHEDULE 1
(Form 2290)
(Rev. July 1995)
Department of the Treasury
Internal Revenue Service

Schedule of Highway Motor Vehicles
For the tax period July 1, 1995, through June 30, 1996

OMB No. 1545-0143

CAUTION: This copy will be stamped and returned to you. You must keep this stamped copy for use as proof of payment when registering vehicle(s) with a state.

Please
Type
or Print

Name as shown on Form 2290

Ricards Inc.

Employer identification number

10 5914848

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

4210 May Street

City, state, and ZIP code (province or state, postal code, and country)

Fair Oaks, VA 22033 USA

Part I List Vehicles on Which You Are Reporting Tax

	Vehicle Identification Number	Category		Vehicle Identification Number	Category		Vehicle Identification Number	Category
1	A235689h784522	C	8			15		
2			9			16		
3			10			17		
4			11			18		
5			12			19		
6			13			20		
7			14			21		

Part II List Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 or Less for Agricultural Vehicles)

	Vehicle Identification Number	Category		Vehicle Identification Number	Category		Vehicle Identification Number	Category
1	A235689h784512	W	4		W	7		W
2		W	5		W	8		W
3		W	6		W	9		W

Part III Summary of Reported Vehicles

a Enter the total number of taxable vehicles (categories A–V, Form 2290)	1
b Enter the total number of taxable vehicles on which the tax is suspended (category W, Form 2290)	1

For Paperwork Reduction Act Notice, see Form 2290, page 3.

