

**Description of Major Changes for
Form 2290, Heavy Highway Vehicle Use Tax Return (Rev. 7-2008)**

- Form 2290 will now be a 6 page product (both mailout and OTC versions). We moved Form 2290-V, Payment Voucher, to page 5. Page 6 will be blank. This change was made to accommodate the paid preparer's signature box.
- We added the paid preparer's signature box per section 8246 of the Small Business and Work Opportunity Tax Act of 2007 (P.L. 110-28).

**Description of Major Changes for
Instructions for Form 2290,
Heavy Highway Vehicle Use Tax Return
(Rev. July 2008)**

General Changes

- Throughout the instructions we added “Department of the Treasury” to all two line addresses. Per the U.S. Postal Service, all addresses must be at least three lines.
- We updated various dates throughout the instructions.

Specific Changes

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- Under **What’s New**, we retained the discussion on **Electronic filing** to further promote this option.
- Under **What’s New**, we added **Disregarded entities and qualified subchapter S subsidiaries** because after December 31, 2007, these entities are not disregarded for certain excise taxes. This change was made under T.D. 9356.

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- Under **Used vehicle**, we removed all instances of the term owner. The terms owner and previous owner have caused confusion in the industry. This change was coordinated with SBSE Excise and CC:PSI:7.
- Under **Qualified blood collector vehicle**, we updated the language for consistency with section 4483(h).

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- Under **Line 5. Credits**, we added a **Caution** to state that a claim for credit may be disallowed if all of the required information is not included with the claim. This change was requested by CC: PSI:7.

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- Under **Mail**, we updated the address for the National Distribution Center. This information was provided by M&P Publishing.