

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2015, through June 30, 2016

Keep a copy of this return for your records.

OMB No. 1545-0143

▶ **Attach both copies of Schedule 1 to this return.**
 ▶ **Information about Form 2290 and its separate instructions is at www.irs.gov/form2290.**

Type or Print	Name	Employer identification number
	Address (number, street, and room or suite no.)	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	City or town, state or province, country, and ZIP or foreign postal code	

Check if applicable:

<input type="checkbox"/> Address change <input type="checkbox"/> Amended 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. Do not check this box for any other reason.	<input type="checkbox"/> VIN Correction Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Do not check this box for any other reason. <input type="checkbox"/> Final Return Check this box if you no longer have taxable vehicles to report.
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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 Was the vehicle(s) reported on this return used on public highways during July 2015 ? If YES, enter 201507 in the boxes to the right. If NO, see the table on page 3 of the instructions . ▶	1						
2 Tax. Enter the Total from Form 2290, page 2, column (4) ▶	2						
3 Additional tax from increase in taxable gross weight (see instructions) ▶	3						
4 Total tax. Add lines 2 and 3 ▶	4						
5 Credits (see instructions). ▶	5						
6 Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here <input type="checkbox"/> ▶	6						

Part II Statement in Support of Suspension (Complete the statements that apply. Attach additional sheets if needed.)

7 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): 5,000 miles or less 7,500 miles or less for agricultural vehicles during the period July 1, 2015, through June 30, 2016, and are suspended from the tax. Complete and attach Schedule 1.

8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2014, through June 30, 2015, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶

b Vehicle identification numbers _____

9 I declare that vehicle identification numbers _____ were listed as suspended on the Form 2290 filed for the period July 1, 2014, through June 30, 2015. 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)? **Yes.** Complete the following. **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
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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	Date
Type or print name below signature.	Telephone number

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			Phone no.
Firm's address ▶				

**SCHEDULE 1
(Form 2290)**

(Rev. July 2015)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2015, through June 30, 2016

OMB No. 1545-0143

▶ **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 vehicle(s) with a state.**

Type or Print	Name	Employer identification number □□-□□□□□□□□
	Address (number, street, and room or suite no.)	
	City or town, state or province, country, and ZIP or foreign postal code	

Part I	Vehicles You Are Reporting (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	□□□□□□□□□□□□□□□□	
2	□□□□□□□□□□□□□□□□	
3	□□□□□□□□□□□□□□□□	
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Part II	Summary of Reported Vehicles		
a	Total number of reported vehicles	a	
b	Enter the total number of taxable vehicles on which the tax is suspended (category W)	b	
c	Total number of taxable vehicles. Subtract line b from line a	c	

**DRAFT AS OF
January 29, 2015
DO NOT FILE**

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**SCHEDULE 1
(Form 2290)**

(Rev. July 2015)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2015, through June 30, 2016

OMB No. 1545-0143

▶ **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 vehicle(s) with a state.**

Type or Print	Name	Employer identification number □□-□□□□□□□□
	Address (number, street, and room or suite no.)	
	City or town, state or province, country, and ZIP or foreign postal code	

Part I	Vehicles You Are Reporting (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	□□□□□□□□□□□□□□□□	
2	□□□□□□□□□□□□□□□□	
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Part II	Summary of Reported Vehicles	a	b	c
	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			

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Consent to Disclosure of Tax Information

For the period July 1, 2015, through June 30, 2016

By signing, dating, and entering my employer identification number below, I hereby consent to the Internal Revenue Service (IRS) disclosing information about my payment of the heavy highway vehicle use tax (HVUT) for the tax period listed above to the federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV). The information disclosed to the DOT, CBP, and state DMVs will be my vehicle identification number (VIN) and verification that I have paid the HVUT. The IRS may disclose the information to the DOT, CBP, and to the DMVs of the 50 states and the District of Columbia who have other taxing, registration, or information collecting authority. I agree that the American Association of Motor Vehicle Administrators (AAMVA), a third-party nonprofit organization, may be used as an intermediary to transmit my VIN and payment information from the IRS to the state DMVs.

I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the agency receiving the HVUT information is not bound by these laws and may use the information for any purpose as permitted by other federal laws and/or state law. To be effective, this consent must be received by the IRS within 120 days of the date below.

If signed by a corporate officer or party other than the taxpayer, I certify that I have the authority to execute this consent to disclosure of tax information.

Sign Here	▶ _____ Signature	▶ _____ Date
	Type or print name below signature.	▶ _____ Employer identification number

Form 2290-V, Payment Voucher

Purpose of Form

Complete Form 2290-V if you are making a payment by check or money order with Form 2290, Heavy Highway Vehicle Use Tax Return. We will use Form 2290-V to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide Form 2290-V to the return preparer.

Do not file Form 2290-V if you are paying the balance due on Form 2290, line 6, using the Electronic Federal Tax Payment System (EFTPS) or electronic funds withdrawal (direct debit). See *How to Pay the Tax* in the Instructions for Form 2290.

Specific Instructions

Box 1. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses/small and click on the "Employer ID Numbers (EINs)" link. You may also apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS.

Box 2. Enter the amount paid from Form 2290, line 6.

Box 3. Enter the date as shown on Form 2290, line 1.

Box 4. Enter your name and address as shown on Form 2290.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 2290," and the tax period on your check or money order. Do not send cash. Do not staple Form 2290-V or your payment to Form 2290 (or to each other).

- Detach Form 2290-V and send it with your payment and Form 2290 to the address shown in the bottom left corner of Form 2290-V.

▲ Detach here ▲

Form **2290-V**

(Rev. July 2015)
Department of the Treasury
Internal Revenue Service

Payment Voucher

For the period July 1, 2015, through June 30, 2016

▶ See *How To Pay the Tax* in the Instructions for Form 2290.

OMB No. 1545-0143

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

1 Employer identification number -		2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury"		Dollars	Cents
3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M 		4 Name Address (number, street, and room or suite no.) City or town, state or province, country, and ZIP or foreign postal code			
Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 804525 Cincinnati, OH 45280-4525					