

**1SUPPORTING STATEMENT**  
Internal Revenue Service  
Heavy Highway Vehicle Use Tax Return  
OMB Control Number **1545-0143**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Section 4481 of the Internal Revenue Code imposes a tax on the highway use of vehicles which have a taxable gross weight of at least 55,000 pounds. Section 41.6011(a)-1 of the regulations states that the return of tax will be made on Form 2290.

Form 2290 is used to calculate and pay the Heavy Highway Vehicle Use Tax (HVUT). Schedule 1, included within the form, lists the vehicle information and serves as proof of payment for state registrations.

**2. USE OF DATA**

The data is used by the IRS to verify that the correct tax has been paid. The taxpayers use Schedule 1 as proof of the payment to register the vehicle with a state government.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

We are offering electronic filing of Form 2290.

**4. EFFORTS TO IDENTIFY DUPLICATION**

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

**5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES**

The IRS proactively works with both internal and external stakeholders to minimize the burden on small businesses, while maintaining tax compliance. The Agency also seeks input regarding the burden estimates from the public via notices and tax product instructions. The collection of information requirement will not have a significant economic impact on a substantial number of small entities.

**6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES**

A less frequent collection of the information would result in hindering the Agency from verifying the correct amount of tax is paid and hindering the IRS from meeting its mission.

**7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)**

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

**8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS**

In response to the Federal Register notice (90 FR 44464), dated September 15, 2025, we received no comments during the comment period regarding Form 2290.

**9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS**

No payment or gift has been provided to any respondents.

**10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax returns and tax return information are confidential as required by 26 U.S.C. 6103.

**11. JUSTIFICATION OF SENSITIVE QUESTIONS**

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Business Master file (BMF)”, Excise Filing Information Retrieval System (Ex-FIRS) and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 22.062 – Electronic Filing Records; IRS 24.030 – Customer Account Data Engine (CADE) Individual Master File; IRS 24.046 - CADE Business Master File (BMF); IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA’s can be found at <http://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>.

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

Section 4481 of the Internal Revenue Code imposes a tax on the highway use of vehicles which have a taxable gross weight of at least 55,000 pounds.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

The burden estimate is as follows:

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC Sec 4481	F2290	915,050	1	915,050	16.55	15,144,078
IRC Sec 4481	F2290 SP	50,050	1	50,050	16.55	828,328
<b>Totals</b>		<b>965,100</b>		<b>965,100</b>		<b>15,972,406</b>

The following regulations impose no additional burden. Please continue to assign OMB No. 1545-0143 to these regulations.

41.4481-1 thru 3

41.4482-1

41.4483-1 thru 6                      41.6001-1 thru 3  
 41.6011(a)-1 thru 3                  41.6071(a)-1

We have reviewed these regulations and have determined that the reporting requirements contained in them are entirely reflected on the form.

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

The IRS currently estimates the cost burden on respondents to be nominal. There are no start-up or maintenance costs for this collection. The collection does not require respondents to obtain specialized equipment or professional services.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

The estimated annualized cost to the Federal Government is based on a model that considers the following three factors for each information product: aggregate labor costs for development, including annualized start-up expenses, operating and maintenance expenses, and distribution of the product that collects the information.

The government computes cost using a multi-step process. First, the government creates a weighted factor for the level of effort to create each information collection product based on variables such as complexity, number of pages, type of product and frequency of revision. Second, the total costs associated with developing the product such as labor cost, and operating expenses associated with the downstream impact such as support functions, are added together to obtain the aggregated total cost. Then, the aggregated total cost and factor are multiplied together to obtain the aggregated cost per product. Lastly, the aggregated cost per product is added to the cost of shipping and printing each product to IRS offices, National Distribution Center, libraries, and other outlets. The result is the Federal Government estimated annualized cost per product.

The federal government estimated annualized cost is as follows:

<u>Product</u>	<u>Aggregate Cost per Product (factor applied)</u>	<u>Printing and Distribution</u>	<u>Government Cost Estimate per Product</u>
Form 2290	\$ 117,075	\$ 0	\$ 117,075
Instr. 2290	\$ 45,529	\$ 2,004	\$ 47,533
Form 2290 SP	\$ 90,057	\$ 1,963	\$ 92,020
Instr. 2290 SP	\$ 55,285	\$ 798	\$ 56,083
<b>Grand Total</b>	<b>307946 307,946</b>	<b>\$ 4,765</b>	<b>312711 312,711</b>
Table costs are based on 2024 actuals obtained from IRS Chief Financial Office and Media and Publications			

**15. REASONS FOR CHANGE IN BURDEN**

The change in burden previously approved by OMB resulted from an adjustment to estimates made by the Department based on the most current filing data. The number of responses increased by 411,002, however overall burden decreased by 7,776,235 hours due to a lowered estimate of 16.55 hours per response (versus the previous 42.86 hours). This reduction is driven primarily by automation that simplifies the burden of recordkeeping.

	Requested	Program Change Due to New Statute	Program Change Due to Agency Discretion	Change Due to Adjustment in Agency Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	965,100	0	0	411,002	0	554,098
Annual Time Burden (Hrs.)	15,972,406	0	0	-7,776,235	0	23,748,641

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

There are no plans for tabulation, statistical analysis and publication.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the collection sunsets as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of OMB approval and obtain a new expiration date before the old one expires.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT**

There are no exceptions to the certification statement.