

Note: The draft you are looking for begins on the next page.

# 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. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at <a href="IRS.gov/DraftForms">IRS.gov/DraftForms</a> and remain there after the final release is posted at <a href="IRS.gov/LatestForms">IRS.gov/LatestForms</a>. Also see <a href="IRS.gov/Forms">IRS.gov/Forms</a>.

Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click <a href="here">here</a>.

(Rev. July 2026) Department of the Treasury Internal Revenue Service

# **Heavy Highway Vehicle Use Tax Return** For the period July 1, 2026, through June 30, 2027

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

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		this box if reporting (a) ac	dditional tax fro	m an			(1501111 2290). I <b>'t</b> check this b							
		e in taxable gross vehicle							. ,					
		s exceeding the mileage	use limit. <b>Don'</b> 1	t check		Final Returr	า							
τ	nis bo	x for any other reason.					box if you no	longer	have	taxabl	e veh	icles	to	
						report.								
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		ou purchased a used veh							Y	Y	Υ	M	M	
1		the vehicle(s) reported on <b>202607</b> in the boxes to the							ı	1	1 1	1		
2		Enter the <b>Total</b> from Forn		2										
3		ional tax from increase in		3				•						
4		tax. Add lines 2 and 3.		4				<u> </u>						
5	Cred	its (Attach supporting do	5											
6														
		payment is through: E		redit or debit card				6						
Part		Statement in Support											ed.)	
7		are that the vehicles reports the boxes that apply):	orted on Sched 5,000 mil				expected to ss for agricult			oublic	highw	vays		
	•	g the period July 1, 2026,					•			ch Sch	مطيباد	<u>1</u> د		
	duili	g the period daily 1, 2020,	, tillough ourie	50, 2027, and are	susp	ended nom ti	ie tax. Compi	cic an	u alla	511 001	icauic	<i>-</i> 1.		
8a	I decl	are that the vehicles liste	d as suspende	d on the Form 22	90 file	d for the perio	od July 1. 202	5. thro	ouah J	une 30	0. 202	26. we	ere	
		ubject to the tax for that p									-, -	,		
b	Vehic	le identification numbers												
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9		are that vehicle identifica												
		listed as suspended on the ferred to		•	•		•							
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Prepa	arer								nployed					
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	-	Firm's address						Phone	no.					

Form 2290 (Rev. 7-2026) Page **2** 

### **Tax Computation**

Category		(* <b>Annu</b> (vehicle during	al tax es used	Partial-p (vehicles first See the table	2) period tax used after July) s at the end of e instructions.	(3 Numb vehi	er of	(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*		Cate
Α	55,000	\$100.00	\$75.00	\$	\$			\$	Α
В	55,001 - 56,000	122.00	91.50						В
С	56,001 - 57,000	144.00	108.00						С
C D E F	57,001 – 58,000	166.00	124.50						D
Ε	58,001 – 59,000	188.00	141.00						Е
F	59,001 - 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
Н	61,001 – 62,000	254.00	190.50						Н
T	62,001 - 63,000	276.00	207.00						T
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
М	66,001 - 67,000	364.00	273.00						М
Ν	67,001 – 68,000	386.00	289.50						N
0	68,001 - 69,000	408.00	306.00						0
Р	69,001 – 70,000	430.00	322.50						Р
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
Т	73,001 – 74,000	518.00	388.50						Т
U	74,001 – 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50						V
(Thi	als. Add the number of vs should be the same total the amounts in column (	al of taxable v	ehicles show	vn on Schedule	1, Part I, line c.)			\$	
W	Tax-Suspended Vehicles (See <i>Part I</i> on page 7 of the instructions.)								

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

Form **2290** (Rev. 7-2026)

<sup>\*</sup>See page 2 of the instructions for information on logging vehicles.

# SCHEDULE 1 (Form 2290)

(Rev. July 2026)
Department of the Treasury
Internal Revenue Service

### **Schedule of Heavy Highway Vehicles**

For the period July 1, 2026, through June 30, 2027

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. 1545-0143

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Schedule 1 (Form 2290) (Rev. 7-2026)

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# SCHEDULE 1 (Form 2290)

(Rev. July 2026)

Department of the Treasury
Internal Revenue Service

### **Schedule of Heavy Highway Vehicles**

For the period July 1, 2026, through June 30, 2027

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. 1545-0143

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Schedule 1 (Form 2290) (Rev. 7-2026)

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# DRAFT — DO NOT FILE

### **Consent to Disclosure of Tax Information**

For the period July 1, 2026, through June 30, 2027

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.

Cian		
Sign Here	Signature	Date
Here		-
	Type or print name below signature.	Employer identification number (EIN)

Schedule 1 (Form 2290) (Rev. 7-2026)

### 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.

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

### **Specific Instructions**

**Box 1.** If you don't have an EIN, you may apply for one online. Go to the IRS website at *www.irs.gov/EIN*. **Only** persons with an address in a foreign country, for example Canada, may apply for an EIN by calling 267-941-1099 (not a toll-free call). 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 (the date as shown on line 1 of Form 2290) on your check or money order. Don't send cash. Don't 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.



Only the U.S. Postal Service can deliver to P.O. boxes. You can't use a private delivery service (PDS) to make tax payments required to be sent to a P.O. box.



If you are using a PDS or sending a payment that is drawn from an international financial institution, see the instructions for details on where to send the voucher.

					Detach h	ere.					
E 2290-V (Rev. July 2026) Department of the Treasur Internal Revenue Service			Se	ee F	Payment \ r the period July 1, 2026, flow To Pay the Tax in the pole or attach this voucher	OMB No. 1545-0143					
Employer identificati  -	on number (	(EIN)		2	Enter the amount of you Make your check or mo to "United States Trea	Dollars		Cents			
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Internal Revenue P.O. Box 932500 Louisville, KY 40					City or town	State or province	Country		ZIP or fo	reign p	ostal code