

# Heavy Vehicle Use Tax Return

For the tax period July 1, 1994, through June 30, 1995

(File a separate Form 2290 for EACH MONTH in which a vehicle is FIRST USED in this tax period.)

<b>Please print or type.</b>	Name	Employer identification number	<b>FOR IRS USE ONLY</b>	
	Address (number, street, and room or suite no.)			T .....
	City, state, and ZIP code (province or state, postal code, and country)			FF .....
			FP .....	
			I .....	
			T .....	

**A** In what month of the tax period (**July 1, 1994, through June 30, 1995**) were the vehicles reported on this return first used on public highways ? . . . . . ▶

**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.)

<b>1</b> Total tax on vehicles reported on this return. (Add column (4), categories A through V on page 2.) . . .	
<b>2</b> Additional tax from increase in taxable gross weight. (See the instructions for line 2 on page 4.) . . .	
<b>3</b> Adjustments. (See the instructions for line 3 on page 4. Attach statement.) . . . . .	
<b>4</b> 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. . . . .	
<b>5</b> Amount due if you are paying in installments. (See instructions on page 5.) <b>You may choose the installment privilege only if your return is filed when due</b> . . . . .	

**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, 1994, through June 30, 1995. (Also complete Schedule 1, Part II.)  
Vehicle identification numbers (Attach a separate list if more space is needed.) .....

.....

**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 ▶ ..... Title (Owner, etc.) ▶ ..... Date ▶ .....

(Please type or print name below signature.)

**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	
<b>A</b>	Taxable Gross Weight (in pounds) <b>55,000</b>	<b>\$100.00</b>	<b>\$75.00</b>					
<b>B</b>	<b>55,001 – 56,000</b>	<b>122.00</b>	<b>91.50</b>					
<b>C</b>	<b>56,001 – 57,000</b>	<b>144.00</b>	<b>108.00</b>					
<b>D</b>	<b>57,001 – 58,000</b>	<b>166.00</b>	<b>124.50</b>					
<b>E</b>	<b>58,001 – 59,000</b>	<b>188.00</b>	<b>141.00</b>					
<b>F</b>	<b>59,001 – 60,000</b>	<b>210.00</b>	<b>157.50</b>					
<b>G</b>	<b>60,001 – 61,000</b>	<b>232.00</b>	<b>174.00</b>					
<b>H</b>	<b>61,001 – 62,000</b>	<b>254.00</b>	<b>190.50</b>					
<b>I</b>	<b>62,001 – 63,000</b>	<b>276.00</b>	<b>207.00</b>					
<b>J</b>	<b>63,001 – 64,000</b>	<b>298.00</b>	<b>223.50</b>					
<b>K</b>	<b>64,001 – 65,000</b>	<b>320.00</b>	<b>240.00</b>					
<b>L</b>	<b>65,001 – 66,000</b>	<b>342.00</b>	<b>256.50</b>					
<b>M</b>	<b>66,001 – 67,000</b>	<b>364.00</b>	<b>273.00</b>					
<b>N</b>	<b>67,001 – 68,000</b>	<b>386.00</b>	<b>289.50</b>					
<b>O</b>	<b>68,001 – 69,000</b>	<b>408.00</b>	<b>306.00</b>					
<b>P</b>	<b>69,001 – 70,000</b>	<b>430.00</b>	<b>322.50</b>					
<b>Q</b>	<b>70,001 – 71,000</b>	<b>452.00</b>	<b>339.00</b>					
<b>R</b>	<b>71,001 – 72,000</b>	<b>474.00</b>	<b>355.50</b>					
<b>S</b>	<b>72,001 – 73,000</b>	<b>496.00</b>	<b>372.00</b>					
<b>T</b>	<b>73,001 – 74,000</b>	<b>518.00</b>	<b>388.50</b>					
<b>U</b>	<b>74,001 – 75,000</b>	<b>540.00</b>	<b>405.00</b>					
<b>V</b>	<b>Over 75,000</b>	<b>550.00</b>	<b>412.50</b>					
<b>W</b>	Tax-Suspended Vehicles (See Suspension of Tax Liability on page 5.)							

\* 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. . . . .

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file Form 2290 and Schedule 1 will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 35 hr., 23 min.
- Learning about the law or the form** . . . . . 12 min.
- Preparing, copying, and sending the form to the IRS** . . . . . 47 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0143), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **Where To File** below.

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

Form 2290 is used to figure and pay the tax due on heavy vehicles used on public highways. See **Tax Computation** on page 4. It is also used to claim exemption from the tax when such vehicles are expected to be used on public highways 5,000 miles or less (7,500 miles or less for agricultural vehicles). Proof of payment of this tax is required to register your vehicle in any state. Schedule 1 is used for this purpose.

**Who Must File**

You must file Form 2290 if a taxable highway motor vehicle is registered, or required to be registered, in your name under state, District of Columbia, Canadian, or Mexican law at the time of its first taxable use or when you claim exemption under the suspension of tax liability rules. You must also file a return when the taxable gross weight of a vehicle increases during the tax period. See the instructions for line 2 on page 4.

The tax is incurred when the first taxable use of the vehicle takes place during the tax period. The term "taxable use" refers to operating the vehicle with power from its own motor on any public highway in the United States.

If the person liable for the tax at the time of the first taxable use paid the tax and later sold the vehicle, the new owner does not have to pay the tax for the same tax period. However, if the former owner did not pay the tax, the new owner is liable for the full tax if he or she puts the vehicle to a taxable use in the tax period. Proof of payment of tax is a copy of Schedule 1, Form 2290, stamped by the IRS.

If you file Form 2290 and complete the suspension statement and later find that your vehicle exceeded the 5,000 (or 7,500) miles of use limit, you must file another Form 2290. See **Suspended Vehicles** on page 5.

**When To File**

You must file a return by the last day of the month following the month of the vehicle's first taxable use in the tax period, even if you are filing the return just to suspend the tax for any vehicle. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles that you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July.

For example, when the tax year begins each July, you must report the tax on all vehicles in use in July on a return filed by August 31. If you begin to use another vehicle in October, you must file an additional return by November 30. If any due date falls on a Saturday, Sunday, or legal holiday, file on the next business day.

**Where To File**

If your principal business, office or agency, or legal residence in the case of an individual, is located in	Send your return to: Internal Revenue Service Center at this address
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia, Canada, Mexico	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888

Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee Memphis, TN 37501

If you have no legal residence, principal place of business, or principal office or agency in any Internal Revenue district, or if your vehicle is registered in Canada or Mexico, file your return with the Internal Revenue Service Center, Philadelphia, PA 19255.

**Recordkeeping**

You must keep records for all taxable highway vehicles registered in your name. Your records must contain the information that would allow the IRS to determine whether you are liable for the tax and, if so, how much you owe.

Keep copies of all returns and schedules you have filed. Keep your records even if a vehicle is registered in your name for only a portion of a tax period. For more information, get **Pub. 349**, Federal Highway Use Tax on Heavy Vehicles. You can get a copy at an IRS office or by calling 1-800-829-FORM (3676).

**Penalties and Interest**

The law provides penalties for failing to keep adequate records, file returns, or pay taxes when due. There are also penalties for late filing and for filing false or fraudulent returns. These penalties are in addition to the interest charge on late payments.

**Employer Identification Number (EIN)**

If the preprinted EIN on the form is wrong or you did not receive a form with preprinted information, enter the correct number. If you do not have an EIN, you must apply for one. Get **Form SS-4**, Application for Employer Identification Number. Form SS-4 has information on how to apply for an EIN by mail or by telephone. If the EIN has not been received by the filing date of Form 2290, write "Applied for" in the space for the EIN.

**Who Does Not Have To File**

The United States, a state, or any political subdivision of a state is exempt from the tax. Indian tribes when exercising an essential tribal government function are treated as states and are exempt. Transit-type buses may also be exempt. For details, see section 4483 and the related regulations.

**Final Return**

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

**Question A**

Enter the month of the tax period (**July 1, 1994, through June 30, 1995**) in which the vehicles reported on this return were first used on public highways.

## Tax Computation

To figure the tax, you need to know the taxable gross weight of each vehicle, which determines its category. See **Determining Taxable Gross Weight** below. The taxable gross weight categories are listed on page 2. Column (1)(a) or (1)(b) shows the tax for each vehicle used any time during July.

Use the **Tax Rate Tables** on page 6 if the vehicle was first used after July. Enter the rate on the appropriate line in column (2)(a) or (2)(b).

In columns (3)(a) and (3)(b), enter the number of vehicles for each category, including the total number of tax-suspended vehicles in category W.

In column (4), enter the tax you determine by multiplying column (1)(a) or (2)(a) by column (3)(a), and column (1)(b) or (2)(b) by column (3)(b).

### Line 1. Total Tax on Vehicles Reported on This Return

Enter on line 1, page 1, the total of column (4), categories A through V on page 2.

#### Vehicles Subject to the Tax

Highway motor vehicles (including buses) that have a taxable gross weight of 55,000 pounds or more are taxable.

#### Highway Motor Vehicle

The term "highway motor vehicle" means any truck or bus that is propelled by its own motor and is designed to carry a load over public highways. A public highway is any Federal, state, or local road or street that is not a private road. It does not matter how the motor is powered (whether by gasoline, diesel fuel, electricity, or other fuel). It also does not matter whether the vehicle was designed to perform functions other than carrying loads.

The term does NOT include farm tractors, road graders, bulldozers, or specialized motor equipment not used for highway transportation.

#### Determining Taxable Gross Weight

Generally, the taxable gross weight of a vehicle is the total of the unloaded weight of the vehicle and the weight of the maximum load usually carried on the vehicle. However, the weight declared for registering a vehicle in a state or states will affect the taxable gross weight used to figure the tax. 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 the vehicle is registered in any state that requires a declaration of gross weight in a specific amount, including proportional or prorated registration or payment of any other fees or taxes, its taxable gross weight must be at least as much as the highest gross weight declared for the vehicle in any state. If the vehicle is a tractor-trailer, the taxable gross weight must be at least as much as the highest combined gross weight declared.

#### Registration by gross weight category.

—If the vehicle is registered in any state that requires vehicles to be registered on the basis of gross weight, and the vehicle is not registered in any state that requires a declaration of specific gross weight as explained above, its taxable gross weight must fall within the highest gross weight category for the vehicle in that state.

**Registration by unloaded weight.**—If the vehicle is registered only in a state or states that base registration on unloaded weight, the taxable gross weight is the total of the following:

1. The actual unloaded weight of the vehicle fully equipped for service;
2. The actual unloaded weight of any trailers or semitrailers (fully equipped for service) customarily used with the vehicle; and
3. The weight of the maximum load customarily carried on the vehicle and on any trailers or semitrailers used with it.

**Buses.**—The taxable gross weight of a bus is its actual unloaded weight plus 150 pounds for each seat provided for passengers and driver.

**Special permits.**—In determining a vehicle's taxable gross weight, do not consider weights declared to obtain special temporary travel permits. These are permits that allow a 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 at which it is registered in the state.

#### Reduced Tax Rate for Certain Vehicles

The tax rate is reduced by 25% for logging and Canadian/Mexican vehicles.

**Logging vehicles.**—These are vehicles required to be registered under state law or regulations as used only to transport harvested forest products. A special tag or license plate identifying the vehicle as used in the transport of harvested products is not required for the vehicle to be considered a logging vehicle. See Pub. 349 for more information.

**Canadian/Mexican vehicles.**—These are vehicles that are registered in Canada or Mexico and are operated in the United States. The reduced tax applies whether or not the vehicles are also required to be registered in the United States. See Pub. 349 for more information.

### Line 2. Additional Tax From Increase in Taxable Gross Weight

If, after filing Form 2290, the taxable gross weight of the vehicle increases in the same tax period (e.g., increase in maximum load customarily carried) so that the vehicle falls within a new category, you must file a new Form 2290 and pay the additional tax. Compute the additional tax as follows:

- a. On Form 2290, find the new taxable gross weight category (A–V). From the Tax Rate Tables on page 6, find the month in which the vehicle's taxable gross weight increased. Enter the tax under that month for the new category. . . . \$ \_\_\_\_\_
- b. Enter the tax under that month for the taxable gross weight category previously reported on Form 2290 . . . \$ \_\_\_\_\_

**Note:** If the increase in the taxable gross weight occurs in July and you have filed your return, use the amount of tax in column (1), page 2.

- c. Additional tax (line a minus line b) . . . . . \$ \_\_\_\_\_

Enter the additional tax from line c above on line 2, Form 2290. Attach the computation to Form 2290. File Form 2290 by the last day of the month following the month of the increase in taxable gross weight.

### Line 3. Adjustments

Enter the amount of allowable credit for tax paid on a vehicle that was destroyed or stolen. Also enter on this line the tax paid on a vehicle that was used 5,000 miles or less (7,500 or less for agricultural vehicles) on the highway during the prior tax period. Attach an explanation of either adjustment. Do not enter any other adjustments on this line. The credit claimed on Form 2290 for an adjustment cannot exceed the tax reported on lines 1 and 2. Any excess credit must be claimed as a refund on **Form 8849**, Claim for Refund of Excise Taxes.

#### Vehicles Destroyed or Stolen

If a taxable vehicle is destroyed or stolen before the first day of June and subsequently not used during the tax period, the tax is prorated. A vehicle is considered destroyed when it is damaged by accident or other casualty to such an extent that it is not economical to rebuild.

To prorate the tax, compute the number of months of use from the first day of the month in which the vehicle was first placed in service to the last day of the month in which it was destroyed or stolen. See the partial-year tables on page 6 to compute the tax. First, find the taxable gross weight category of the vehicle. Next, find the number of months used shown in parentheses at the top of the table next to each month. The tax shown in the table is the tax owed. The difference between the tax paid and the tax owed may be claimed as a refund on Form 8849 or it may be claimed as a credit on line 3, Adjustments, on your next Form 2290 required to be filed. The refund claim on Form 8849 may be filed anytime during the taxable year.

If you are paying the tax using the installment privilege, the tax paid is the amount actually paid, not the total tax liability. You cannot claim a credit for unpaid installment amounts.

**Vehicles Sold**

If you sell a vehicle, discontinue using it, or change it to an exempt use, you are not allowed a refund or credit of the tax for the remaining months in the tax period unless the vehicle has been used for 5,000 miles or less (7,500 or less for an agricultural vehicle) by you **and** the subsequent owner during the tax period July through June. See **Suspended Vehicles** below.

**Suspension of Tax Liability**

If you expect to use a vehicle on public highways in the United States 5,000 miles or less (7,500 or less for agricultural vehicles) during a tax period, complete line 6 of the **Statement in Support of Suspension of Tax** on page 1. The tax on that vehicle will then be suspended for the tax period. Also, list vehicles on which the tax is suspended on Schedule 1, Part II, Form 2290, and enter the total number of tax-suspended vehicles in category W, column (3), Form 2290, page 2. On the return for the next tax period, you must check the box on line 7 to verify that the vehicles were used 5,000 miles or less (7,500 or less for agricultural vehicles) and that you are not liable for the use tax for the period. If you transferred the tax-suspended vehicle, you are required to complete line 8 of the suspension statement.

**Note:** *The 5,000 mile or less (7,500 or less for agricultural vehicles) limitation applies to the total mileage a vehicle is driven during a taxable period, regardless of the number of owners.*

**Agricultural Vehicles**

The term "agricultural vehicle" refers to any highway vehicle that is registered under state law or regulations as a vehicle used primarily for farming. A special tag or license plate identifying the vehicle as used for farming is not required for it to be considered an agricultural vehicle.

**Suspended Vehicles**

If you file Form 2290 and complete the suspension statement and later find that your vehicle exceeded the 5,000 (or 7,500) miles of use limit, you must file another Form 2290. Show the additional tax due for the entire year for each vehicle that is no longer exempt. The identification number of the taxable vehicle should not be included on the suspension statement. Once a vehicle exceeds the 5,000 (or 7,500) mile total usage, the tax becomes due for the entire year or part of a year for which it is in service, regardless of when it exceeded the 5,000 (or 7,500) mile total. Write the word "Amended" at the top of the return and file it by the last day of the month following the month in which the use of the vehicle exceeded 5,000 (or 7,500) miles.

If a vehicle on which the tax has been paid is used 5,000 (or 7,500) or fewer miles on the highway, you may file a claim for refund of the tax on Form 8849, or you may claim it as a credit on line 3, Adjustments, on the Form 2290 that you file for the next tax period. Form 8849

cannot be filed until after the end of the taxable period (June 30) for this purpose.

**Transferred Vehicles**

If a vehicle is transferred while it is eligible for the suspension of the tax, the transferor will not be subject to any tax on the vehicle if he or she gives a statement to the transferee. The statement must show the transferor's name, address, and EIN; vehicle identification number; date of the transfer; number of miles the vehicle has been used on the highways during the tax period; odometer reading at the time of transfer; and the transferee's name, address, and EIN. The transferee must attach this statement to Form 2290 and file the return before the last day of the month following the month the vehicle was transferred.

**How To Pay The Tax**

You may pay the tax in a single payment with your return or in as many as four equal installments. You may not use the installment method for a vehicle with the first taxable use in April, May, or June. See the instructions below if you choose to pay in installments. Make your check or money order payable to the Internal Revenue Service.

**Dates Installments Are Due**

You must always pay the first installment when you file the return, that is, by the last day of the month following the month of the vehicle's first taxable use in the period. The later installments are due December 31, March 31, and June 30. The month in which you first owed the tax determines how many installments you pay. For example, if your first taxable use is in August, you will pay four installments due by September 30, December 31, March 31, and June 30. If your first taxable use is in December, you will pay three installments due by January 31, March 31, and June 30.

**Late Payments**

You may pay any installment BEFORE it is due. But if you pay an installment late, the whole amount of the unpaid tax becomes due. It is payable upon notice and demand from the IRS.

**How To Figure Installments**

To figure out how much to pay in each installment, enter on line 5 the amount determined in the following way. If the first use of the vehicle is in:

1. July, August, or September, enter  $\frac{1}{4}$  of line 4;
2. October, November, or December, enter  $\frac{1}{3}$  of line 4;
3. January, February, or March, enter  $\frac{1}{2}$  of line 4.

**How To Pay the Installments**

After the first installment, the IRS will send you a notice of each installment before it is due. Return your installment with that notice. If you do not receive a notice before the due date of your installment, send your payment to the Internal Revenue Service Center where you filed your return. Include your name, address, EIN, type of

tax (highway use—Form 2290), and the tax period (July 1, 1994, to June 30, 1995) with your payment. Do not prepare a new Form 2290 just to make an installment payment. If you pay in installments on a vehicle and later sell it, you still are liable for the full tax and must pay any remaining installments.

**Extension of Time To File and Pay**

You may request an extension of time to file a return and pay the tax. Explain the cause of the delay fully and send your letter to the Director of the Internal Revenue Service Center where you will file the return.

**Signature**

You must sign the return. Returns filed without a signature will be sent back to you for signing. An unsigned return is not considered filed.

**Schedule 1**

Enter in Part I the vehicle identification number and category of each taxable vehicle. Enter in Part II the vehicle identification number of any tax-suspended vehicle. If the number of vehicles on which you are reporting tax exceeds 21 or the number of vehicles on which tax is suspended exceeds 9, and all vehicles are to be registered in the name entered on the schedule, you do not have to complete Parts I and II on Schedule 1. However, in Part III, line a, enter the total number of taxable vehicles reported on page 2, column (3), categories A through V, and on line b enter the total number of tax-suspended vehicles entered in column (3), category W.

Instead of completing Part I and Part II of Schedule 1, you may attach a statement to Schedule 1 that lists the vehicle identification number and category for each vehicle. You must attach two copies of this statement to Schedule 1.

Complete **both** copies of Schedule 1 and file them with your return. One stamped copy of Schedule 1 will be returned to you for use as proof of payment when registering vehicles with the state or, in the case of a Canadian or Mexican vehicle, when entering the United States. Refer to the laws of the states in which the vehicles are registered for specific instructions on submitting proof of payment to a state.

States will require verification of payment of the use tax for any taxable vehicle before they will register the vehicle. No proof of payment is required for a vehicle with a taxable gross weight of less than 55,000 pounds. If you do not receive a Schedule 1 from the IRS, states will accept as proof of payment a photocopy of Form 2290 with Schedule 1 and a photocopy of both sides of your cancelled check. Also, 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.

**Table I Tax Rate Table for Vehicles First Used After July (Partial-Year Table) (Enter in Column (2)(a))**

CATEGORY	AUG (11)	SEPT (10)	OCT (9)	NOV (8)	DEC (7)	JAN (6)	FEB (5)	MAR (4)	APR (3)	MAY (2)	JUNE (1)
A	\$ 91.67	\$ 83.33	\$ 75.00	\$ 66.67	\$ 58.33	\$ 50.00	\$ 41.67	\$ 33.33	\$ 25.00	\$16.67	\$ 8.33
B	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
C	132.00	120.00	108.00	96.00	84.00	72.00	60.00	48.00	36.00	24.00	12.00
D	152.17	138.33	124.50	110.67	96.83	83.00	69.17	55.33	41.50	27.67	13.83
E	172.33	156.67	141.00	125.33	109.67	94.00	78.33	62.67	47.00	31.33	15.67
F	192.50	175.00	157.50	140.00	122.50	105.00	87.50	70.00	52.50	35.00	17.50
G	212.67	193.33	174.00	154.67	135.33	116.00	96.67	77.33	58.00	38.67	19.33
H	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
I	253.00	230.00	207.00	184.00	161.00	138.00	115.00	92.00	69.00	46.00	23.00
J	273.17	248.33	223.50	198.67	173.83	149.00	124.17	99.33	74.50	49.67	24.83
K	293.33	266.67	240.00	213.33	186.67	160.00	133.33	106.67	80.00	53.33	26.67
L	313.50	285.00	256.50	228.00	199.50	171.00	142.50	114.00	85.50	57.00	28.50
M	333.67	303.33	273.00	242.67	212.33	182.00	151.67	121.33	91.00	60.67	30.33
N	353.83	321.67	289.50	257.33	225.17	193.00	160.83	128.67	96.50	64.33	32.17
O	374.00	340.00	306.00	272.00	238.00	204.00	170.00	136.00	102.00	68.00	34.00
P	394.17	358.33	322.50	286.67	250.83	215.00	179.17	143.33	107.50	71.67	35.83
Q	414.33	376.67	339.00	301.33	263.67	226.00	188.33	150.67	113.00	75.33	37.67
R	434.50	395.00	355.50	316.00	276.50	237.00	197.50	158.00	118.50	79.00	39.50
S	454.67	413.33	372.00	330.67	289.33	248.00	206.67	165.33	124.00	82.67	41.33
T	474.83	431.67	388.50	345.33	302.17	259.00	215.83	172.67	129.50	86.33	43.17
U	495.00	450.00	405.00	360.00	315.00	270.00	225.00	180.00	135.00	90.00	45.00
V	504.17	458.33	412.50	366.67	320.83	275.00	229.17	183.33	137.50	91.67	45.83

**Table II Tax Rate Table for Logging and Canadian/Mexican Vehicles First Used After July (Partial-Year Table) (Enter in Column (2)(b))**

A	\$ 68.75	\$ 62.49	\$ 56.25	\$ 50.00	\$ 43.74	\$ 37.50	\$ 31.25	\$ 24.99	\$ 18.75	\$12.50	\$ 6.24
B	83.87	76.25	68.62	60.99	53.37	45.75	38.12	30.50	22.87	15.24	7.62
C	99.00	90.00	81.00	72.00	63.00	54.00	45.00	36.00	27.00	18.00	9.00
D	114.12	103.74	93.37	83.00	72.62	62.25	51.87	41.49	31.12	20.75	10.37
E	129.24	117.50	105.75	93.99	82.25	70.50	58.74	47.00	35.25	23.49	11.75
F	144.37	131.25	118.12	105.00	91.87	78.75	65.62	52.50	39.37	26.25	13.12
G	159.50	144.99	130.50	116.00	101.49	87.00	72.50	57.99	43.50	29.00	14.49
H	174.62	158.75	142.87	126.99	111.12	95.25	79.37	63.50	47.62	31.74	15.87
I	189.75	172.50	155.25	138.00	120.75	103.50	86.25	69.00	51.75	34.50	17.25
J	204.87	186.24	167.62	149.00	130.37	111.75	93.12	74.49	55.87	37.25	18.62
K	219.99	200.00	180.00	159.99	140.00	120.00	99.99	80.00	60.00	39.99	20.00
L	235.12	213.75	192.37	171.00	149.62	128.25	106.87	85.50	64.12	42.75	21.37
M	250.25	227.49	204.75	182.00	159.24	136.50	113.75	90.99	68.25	45.50	22.74
N	265.37	241.25	217.12	192.99	168.87	144.75	120.62	96.50	72.37	48.24	24.12
O	280.50	255.00	229.50	204.00	178.50	153.00	127.50	102.00	76.50	51.00	25.50
P	295.62	268.74	241.87	215.00	188.12	161.25	134.37	107.49	80.62	53.75	26.87
Q	310.74	282.50	254.25	225.99	197.75	169.50	141.24	113.00	84.75	56.49	28.25
R	325.87	296.25	266.62	237.00	207.37	177.75	148.12	118.50	88.87	59.25	29.62
S	341.00	309.99	279.00	248.00	216.99	186.00	155.00	123.99	93.00	62.00	30.99
T	356.12	323.75	291.37	258.99	226.62	194.25	161.87	129.50	97.12	64.74	32.37
U	371.25	337.50	303.75	270.00	236.25	202.50	168.75	135.00	101.25	67.50	33.75
V	378.12	343.74	309.37	275.00	240.62	206.25	171.87	137.49	103.12	68.75	34.37

## Call The IRS With Your Tax Question

If the instructions to the tax forms and our free tax publications have not answered your question or you need to know the address of your district director, please call us TOLL FREE. "Toll Free" is a telephone call for which you pay only local charges. This service is available Monday through Friday during regular business hours.

**CHOOSING THE RIGHT NUMBER:** Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial 1-800 when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial 1-800 before calling the toll-free number.

**BEFORE YOU CALL:** Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates;
2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another); and
3. The name of any IRS publication or other source of information that you used to look for the answer.

**BEFORE YOU HANG UP:** If you do not fully understand the answer you receive or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully and in the most helpful manner.

By law, you are responsible for paying your fair share of Federal tax. If we should make an error in answering your question, you are still responsible for paying the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

**ALABAMA**  
1-800-829-1040

**ALASKA**  
Anchorage, 561-7484  
Elsewhere, 1-800-829-1040

**ARIZONA**  
Phoenix, 640-3900  
Elsewhere, 1-800-829-1040

**ARKANSAS**  
1-800-829-1040

**CALIFORNIA**  
Oakland, 839-1040  
Elsewhere, 1-800-829-1040

**COLORADO**  
Denver, 825-7041  
Elsewhere, 1-800-829-1040

**CONNECTICUT**  
1-800-829-1040

**DELAWARE**  
1-800-829-1040

**DISTRICT of COLUMBIA**  
1-800-829-1040

**FLORIDA**  
Jacksonville, 354-1760  
Elsewhere, 1-800-829-1040

**GEORGIA**  
Atlanta, 522-0050  
Elsewhere, 1-800-829-1040

**HAWAII**  
Oahu, 541-1040  
Elsewhere, 1-800-829-1040

**IDAHO**  
1-800-829-1040

**ILLINOIS**  
Chicago, 435-1040  
In area code 708,  
1-312-435-1040  
Elsewhere, 1-800-829-1040

**INDIANA**  
Indianapolis, 226-5477  
Elsewhere, 1-800-829-1040

**IOWA**  
Des Moines, 283-0523  
Elsewhere, 1-800-829-1040

**KANSAS**  
1-800-829-1040

**KENTUCKY**  
1-800-829-1040

**LOUISIANA**  
1-800-829-1040

**MAINE**  
1-800-829-1040

**MARYLAND**  
Baltimore, 962-2590  
Elsewhere, 1-800-829-1040

**MASSACHUSETTS**  
Boston, 536-1040  
Elsewhere, 1-800-829-1040

**MICHIGAN**  
Detroit, 237-0800  
Elsewhere, 1-800-829-1040

**MINNESOTA**  
Minneapolis, 644-7515  
St. Paul, 644-7515  
Elsewhere, 1-800-829-1040

**MISSISSIPPI**  
1-800-829-1040

**MISSOURI**  
St. Louis, 342-1040  
Elsewhere, 1-800-829-1040

**MONTANA**  
1-800-829-1040

**NEBRASKA**  
Omaha, 422-1500  
Elsewhere, 1-800-829-1040

**NEVADA**  
1-800-829-1040

**NEW HAMPSHIRE**  
1-800-829-1040

**NEW JERSEY**  
1-800-829-1040

**NEW MEXICO**  
1-800-829-1040

**NEW YORK**  
Bronx, 488-9150  
Brooklyn, 488-9150  
Buffalo, 685-5432  
Manhattan, 732-0100  
Nassau, 222-1131  
Queens, 488-9150  
Staten Island, 488-9150  
Suffolk, 724-5000  
Elsewhere, 1-800-829-1040

**NORTH CAROLINA**  
1-800-829-1040

**NORTH DAKOTA**  
1-800-829-1040

**OHIO**  
Cincinnati, 621-6281  
Cleveland, 522-3000  
Elsewhere, 1-800-829-1040

**OKLAHOMA**  
1-800-829-1040

**OREGON**  
Portland, 221-3960  
Elsewhere, 1-800-829-1040

**PENNSYLVANIA**  
Philadelphia, 574-9900  
Pittsburgh, 281-0112  
Elsewhere, 1-800-829-1040

**PUERTO RICO**  
San Juan Metro Area,  
766-5040  
Elsewhere, 766-5549

**RHODE ISLAND**  
1-800-829-1040

**SOUTH CAROLINA**  
1-800-829-1040

**SOUTH DAKOTA**  
1-800-829-1040

**TENNESSEE**  
Nashville, 834-9005  
Elsewhere, 1-800-829-1040

**TEXAS**  
Dallas, 742-2440  
Houston, 541-0440  
Elsewhere, 1-800-829-1040

**UTAH**  
1-800-829-1040

**VERMONT**  
1-800-829-1040

**VIRGINIA**  
Richmond, 649-2361  
Elsewhere, 1-800-829-1040

**WASHINGTON**  
Seattle, 442-1040  
Elsewhere, 1-800-829-1040

**WEST VIRGINIA**  
1-800-829-1040

**WISCONSIN**  
Milwaukee, 271-3780  
Elsewhere, 1-800-829-1040

**WYOMING**  
1-800-829-1040

### Phone Help for Hearing-Impaired People with TDD Equipment.

All areas in the United States, including Alaska, Hawaii, Virgin Islands, and Puerto Rico  
1-800-829-4059

### Hours of Operation for the Hearing-Impaired:

8:00 A.M. to 6:30 P.M. EST  
(Jan. 1–April 1)

9:00 A.M. to 7:30 P.M. EDT  
(April 2–April 15)

9:00 A.M. to 5:30 P.M. EDT  
(April 16–Oct. 29)

8:00 A.M. to 4:30 P.M. EST  
(Oct. 30–Dec. 31)

**SCHEDULE 1  
(Form 2290)**

(Rev. July 1994)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Highway Motor Vehicles**

For the tax period July 1, 1994, through June 30, 1995

▶ Attach to Form 2290.

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

OMB No. 1545-0143

<b>Please Type or Print</b>	Name as shown on Form 2290	Employer identification number	<b>FOR IRS USE ONLY</b>
	Address (number, street, and room or suite no.)		
	City, state, and ZIP code (province or state, postal code, and country)		

**Part I List Vehicles on Which You Are Reporting Tax**

	Vehicle Identification Number	Category		Vehicle Identification Number	Category		Vehicle Identification Number	Category
1			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		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) . . . . .

b Enter the total number of taxable vehicles on which the tax is suspended (category W, Form 2290) . . . . .

**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 1994)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Highway Motor Vehicles**

For the tax period July 1, 1994, through June 30, 1995

**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.**

OMB No. 1545-0143

<b>Please Type or Print</b>	Name as shown on Form 2290	Employer identification number
	Address (number, street, and room or suite no.)	
	City, state, and ZIP code (province or state, postal code, and country)	

**Part I List Vehicles on Which You Are Reporting Tax**

	Vehicle Identification Number	Category		Vehicle Identification Number	Category		Vehicle Identification Number	Category
1			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		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) . . . . .

b Enter the total number of taxable vehicles on which the tax is suspended (category W, Form 2290) . . . . .

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