



EMA COMPLIANCE BULLETIN

June 20, 2023

2023-2024 FEDERAL HEAVY HIGHWAY VEHICLE USE TAX DUE AUGUST 31 FOR VEHICLES USED ON ROAD AFTER JULY 1, 2023

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The 2023 Heavy Highway Vehicle Use (HHVU) tax reporting period runs from July 1, 2023 to June 30, 2024. The HHVU tax is paid on each commercial motor vehicle with a gross vehicle weight of 55,000 pounds or greater that travels 5,000 miles or more per year. The HHVU applies to most petroleum cargo tank vehicles and transports. Once the HHVU tax is filed and paid, the IRS will return IRS Form 2290 with a “paid” stamp within 6 weeks of receipt.

What’s New with 2290 Filings:

- **IMPORTANT!** The IRS *reinstated* the use of debit card and credit card payment methods for the HHVU tax that it suspended during the Covid-19 pandemic. Form 2290 filers are able to pay their Form 2290 tax liability with either a credit or debit card. See [Credit or debit card](#) under “[How To Pay the Tax](#)”.
- **IMPORTANT!** Use IRS Form 2290 (Rev. July, 2023) for the 2023-2024 filing period. Any amount due from the previous 2022-2023 filing period must be filed on [IRS Form 2290 \(Rev. July 2022\)](#).

Filing Form:

- For Tax Period July 1, 2023 to June 30, 2024, use [IRS Form 2290 \(Rev. July 2023\)](#) and [IRS Form 2290 Instructions \(Rev. July, 2023\)](#).
- **IMPORTANT!** After clicking on the links to IRS Form 2290 and IRS 2290 Instructions, scroll down until the form and instructions appear.

Filing Deadlines:

The filing deadline for Form 2290 is **based on the month the taxpayer first uses the taxable vehicle on public highways** during the reporting period.

- For vehicles first used on a public highway in the month of July 2023, file Form 2290 **between** July 1 and August 31, 2023.

- For vehicles first used on a public highway **after** July 31, 2023, file Form 2290 by the last day of the month following the month in which you first used the vehicle on a public highway. The tax for the current filing season is prorated for vehicles first used on a public highway after July.

Filing Methods:

- **ThinkTrade Filing:** EMA now has an exclusive endorsement agreement with ThinkTrade, an IRS authorized e-filing service provider and a BBB accredited company with A+ rating. ThinkTrade offers EMA member companies a 15 percent discount off ThinkTrade’s e-filing services through a dedicated landing page to prepare, file and pay federal excise tax returns on IRS Forms 720, 8849 and **2290**. For more information about ThinkTrade and EMA’s landing page to file taxes, please visit <https://taxexcise.com/ema/>.
- **Electronic Filing:** Form 2290 may be filed electronically. Taxpayers **must** file electronically if reporting 25 or more vehicles on Form 2290.
- **Paper Filing:** Taxpayers may file a paper copy of Form 2290 via the U.S. Postal Service. See Form 2290 Instructions for the correct mailing address. Expect to receive a stamped Schedule 1 returned within 6 weeks after filing.

Calculating Payment Amount:

- The per vehicle tax payment amount of the HHVU tax is calculated based on gross vehicle weight (GVW) and the month the vehicle is first used during the reporting year. The minimum annual HHVU weight tax is \$100 for vehicles in use between July 1, 2023 and June 30, 2024 having a GVW of 55,000 pounds. This amount increases to a maximum \$550 for vehicles with a GVW over 75,000 pounds. See “Tax Computation” table on IRS Form 2290 (Rev. July 2023).
- The per vehicle tax payment amount for the current filing period is prorated for vehicles first used on a public highway after July 1. For vehicles not in use during July 2023, the applicable annual HHVU weight tax rate is reduced by 1/12 for each calendar month after July 31 until the vehicle is first used. For example, the annual HHVU tax on a vehicle first used in October of the 2023-202 reporting year is reduced by 3/12ths of the annual rate based on GVW because it was not in use for the first three months of the reporting year. The monthly proration calculations are fully explained on Form 2290 (Rev. July 2023) Instructions.
- **How to Pay:**

There are four methods to pay the tax.

- Electronic funds withdrawal (direct debit) if filing electronically. [Electronic Funds Withdrawal](#).
- Electronic Federal Tax Payment System (EFTPS). [Payment by EFTPS](#).
- Credit or debit card payment.
- Check or money order using the payment voucher.
- The HHVU tax is due when Form 2290 is filed.

Important Reminders:

- There are many vendors who offer to file Form 2290 for you - ***for a fee***. Often, vendors market their services in a letter designed to look like it comes from an official federal agency through the U.S. Postal Service, email or fax. You are not required to use a vendor to file Form 2290.
- Filers must complete pages one and two of Form 2290 along with both pages of Schedule 1.
- Filers **must have an established employer identification number (EIN) to file Form 2290**. Click [here](#) to obtain an EIN online.

Schedule 1 Copies for Filed Forms 2290:

- To receive a copy of a current stamped Schedule 1, Form 2290 must be filed first and the HHVU tax paid. Electronic filers will receive their stamped Schedule 1 via email. Paper Filers will receive their stamped Schedule 1 via the U.S. Postal Service within six weeks of filing.

Additional Information:

- **Form 2290 Call Center:** [1 \(866\) 699-4096](tel:18666994096), Monday–Friday, 8:00 a.m. to 6:00 p.m., Eastern time.