

## **HVUT—Form 2290 Filing Delayed**

Congress has passed, and the President has signed, an extension of the HVUT through Sep. 30, 2012. By Nov. 30, 2011, taxpayers will be required to file the Form 2290 for the full year. Early this year the IRS delayed the HVUT filing due date for the Jul. 1, 2011—Jun. 30, 2012 tax period until Nov. 30, 2011. On Aug. 17, a postcard was mailed to each HVUT taxpayer explaining the process with the revised due dates.

The notice also included guidance on what state registration offices will accept as proof of payment for renewals. States are asked to accept the Schedule One of Form 2290 for the period of Jul. 1, 2010 - Jun.30, 2011 for any application for registration occurring during the months of July, August, September, October or November 2011. Once the new Form 2290 is available, taxpayers are expected to file and pay all taxes due at that point. The IRS is providing updates, along with additional information pertaining to HVUT, on their website at [www.irs.gov/trucker](http://www.irs.gov/trucker).

## **IRS Encouraging Taxpayers to File Electronically**

Beginning this year, the IRS is no longer mailing out HVUT—Form 2290 tax forms to taxpayers. By doing so, they are encouraging people to use alternative resources, such as the IRS website, to obtain the tax form and to utilize e-filing. The e-filing process for HVUT is expected to improve excise tax processing, save personnel resources (e.g., time and postage) and reduce the preparation time and processing errors. The HVUT Schedule One is available for printing immediately after your return is accepted by the IRS. It must be noted that taxpayers cannot e-file directly with the IRS. HVUT must be filed through an approved e-file provider. Select providers can be found at [www.irs.gov/trucker](http://www.irs.gov/trucker). There is a fee charged to file electronically by the providers. For taxpayers that need help in filing their Form 2290 or help with obtaining a copy of the Schedule One 2290 for the Jul. 1, 2010—Jun. 30, 2011 period, the IRS is available by phone at 1-866-699-4096. For those who prefer filing a paper form, it can be obtained by either calling 1-800-829-3676 or visiting the IRS website at [www.irs.gov](http://www.irs.gov) and looking for the link to Forms and Publications.