



## HEAVY HIGHWAY VEHICLE USE TAX

The highway use tax applies to motor vehicles with a taxable gross weight of 55,000 pounds or more that use public highways. Heavy Highway Use Tax Returns Due August 31 every year.

Taxpayers registering a heavy highway motor vehicle (usually trucks, truck tractors and buses) file Form 2290, Heavy Highway Vehicle Use Tax Return.

The filing deadline is not determined by the vehicle's registration date. The filing deadline generally applies to Form 2290 and the accompanying tax payment for the tax year that begins July 1 current year, and ends June 30 the following year. Returns must be filed and tax payments made by Aug. 31 for vehicles used on the road during July. For vehicles first used after July, the deadline is the last day of the month following the month of first use.

### HUT 2290 Processing Fee Schedule:

<b>1 Vehicle</b>	\$15.00
<b>2-6 Vehicles</b>	\$25.00
<b>7-20 Vehicles</b>	\$50.00
<b>21-49 Vehicles</b>	\$70.00
<b>50-100 Vehicles</b>	\$105.00
<b>101 and Up</b>	Please Contact Us