MONTANA
Department of Transportation

# Form 2290 Filing Requirements When Registering a Heavy Highway Vehicle Within 60 Days of Purchase

Generally, you must file Form 2290, Heavy Highway Vehicle Use Tax Return, and pay the appropriate tax if you are registering in your name a heavy highway motor vehicle with a gross weight of 55,000 pounds or more. Taxpayers generally must present the IRS-receipted Form 2290, Schedule 1, or a photocopy of such receipted Schedule 1, when registering a heavy highway motor vehicle with a state.

However, if you purchase a highway motor vehicle, either new or used, and you register the vehicle with a gross weight of 55,000 pounds or more within 60 days of the purchase date, you have another option. Instead of providing an IRS receipted Form 2290, Schedule 1, you can provide the bill of sale, a photocopy of the bill of sale, or another document that is evidence of a title transfer and shows that you bought the vehicle within 60 days prior to the date you apply to register the vehicle.

***CAUTION: You must still file Form 2290 by the due date of the return based on the first use on a public highway during the taxable period. See Form 2290 and the instructions or visit www.irs.gov/trucker for more information***.

## E-file is the best way to go for Form 2290 filers

**You can print your Schedule 1 almost immediately after the IRS accepts your return.**

E-filing is the fast, secure, easy and accurate way to file returns and pay tax due. The electronic version of Form 2290 will save personal resources (for example, time and postage) and reduce preparation and processing errors.

You cannot e-file forms directly with the IRS. You must file Form 2290 through an approved e-file provider. Select a provider at www.irs.gov/trucker. There is a fee charged to file electronically that varies by provider.

E-file is mandatory if you report 25 or more vehicles on a Form 2290.

For more information, please visit the IRS Trucking Tax Center: www.irs.gov/trucker.

Alternative accessible formats of this document will be provided upon request. Please contact /MotorCarrier Services at 406-444-6130 / Montana Relay 711, to request this document in a different format.

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