Form **2290-EZ**
(Rev. July 2003)
Department of the Treasury
Internal Revenue Service

Heavy Highway Vehicle Use Tax Return for Filers With a Single Vehicle

For the period July 1, 2003, through June 30, 2004

► **If you file Form 2290-EZ, do not file Form 2290 for the same vehicle.**

Keep a copy of this return for your records.

OMB No. 1545-1781

Type or Print

Name | **Employer identification number**

Address (number, street, and room or suite no.)

Check here if:

Address change ☐

City, state, and ZIP code

FOR IRS USE ONLY

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You may use Form 2290-EZ **instead** of Form 2290 **only** if you are paying the tax:

- On a single vehicle with a taxable gross weight of more than 75,000 pounds.
- In full ($550.00). You **cannot** elect the installment method of payment.
- For the full period (July 1, 2003 – June 30, 2004).
- By September 2, 2003.

Caution: *Also see **Do not use Form 2290-EZ** on page 2.*

Tax. This is the amount you owe . . . . . ► $ 550 | 00

To make your payment:

- Do not send cash. Make your check or money order payable to the **United States Treasury.** Write your name, address, EIN, Form 2290-EZ, and the tax period as shown in Box 2 of the voucher on your payment.
- Detach the voucher and send it with the Form 2290-EZ, both copies of Schedule 1, and your payment. See **When and Where to File** on page 2.
- Do not staple your payment to the voucher or the Form 2290-EZ.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 4)? ☐ **Yes.** Complete the following. ☐ **No.**

Designee name ► | Phone no. ► | Personal identification number (PIN) ► ☐☐☐☐☐

Sign Here

Under penalties of perjury, I declare that I have examined this return, including the accompanying schedule, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature | Date

(Type or print name below signature.) | Telephone number ( )

For Privacy Act and Paperwork Reduction Act Notice, see page 4. Cat. No. 27181Q Form **2290-EZ** (Rev. 7-2003)

DETACH HERE

Form **2290-EZ(V)**
(Rev. July 2003)
Department of the Treasury
Internal Revenue Service (99)

Payment Voucher

For the period July 1, 2003, through June 30, 2004
See the instructions on page 4.
Do not staple or attach this voucher or your payment to your return.

OMB No. 1545-1781

1 Employer identification number

2 Tax period: **2 0 0 3 0 7**

3 Payment amount: **$ 550 | 00**

Send Form 2290-EZ, this voucher, and payment to:
Internal Revenue Service
P.O. Box 105421
Atlanta, GA 30348-5421

4 Name

Address

City, state, and ZIP code

General Instructions

Purpose

Use **Form 2290-EZ** to pay the tax due on a highway motor vehicle registered in your name and used during the period with a taxable gross weight of more than 75,000 pounds (Category V).

For a tax period, if you file Form 2290-EZ for a taxable vehicle, **do not** file Form 2290 for the same taxable vehicle.

Use **Schedule 1 (Form 2290-EZ)** to report your vehicle identification number. The IRS will stamp and return a copy of Schedule 1 to you as proof of payment for registering the vehicle in a state.

Use the **Form 2290-EZ(V),** Payment Voucher, to make your payment.

Do not use Form 2290-EZ for the period if you:

- Are requesting suspension of the tax for the period.
- Have more than one taxable vehicle in use in July 2003.
- Obtain an additional taxable vehicle during the period (see **Caution** below).
- Have a vehicle with a taxable gross weight of 75,000 pounds or less.
- Have a vehicle with a base registration in Canada or Mexico or a logging vehicle.
- Are electing to pay in installments.
- Are claiming a credit to the tax.
- Are filing a partial-year or prior-year return.
- Are filing a final return.
- Are filing after September 2, 2003.



If you file Form 2290-EZ and later acquire a new or replacement vehicle, you cannot use Form 2290-EZ. Instead, use Form 2290 for the new or replacement vehicle.

Who May File

You may file Form 2290-EZ and Schedule 1 for the July 1, 2003, through June 30, 2004, period if a taxable highway motor vehicle is registered, or required to be registered, in your name under state or District of Columbia law at the time of its first use during the period.

Dual registration. If a taxable vehicle is registered in the name of both the owner and another person, the owner is liable for the tax. This rule also applies to dual registration of a leased vehicle.

Dealers. Any vehicle operated under a dealer's tag, license, or permit is considered registered in the name of the dealer.

When and Where To File

File Form 2290-EZ by September 2, 2003, with the **Internal Revenue Service, P.O. Box 105421, Atlanta, GA 30348-5421.**

File by this date regardless of when state registration for the vehicle is due. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Penalties and Interest

The law provides penalties for failing to file returns or pay taxes when due. There are also penalties for filing false or fraudulent returns. These penalties are in addition to the interest charge on late payments. The penalty for filing a return late or paying the tax late will not be imposed if you can show reasonable cause for not filing (or paying) on time. If you file after the due date above, you cannot file Form 2290-EZ. Use Form 2290 instead.

Form 2290 Call Site

You can get immediate help with your Form 2290-EZ questions by calling the Form 2290 call site at **1-866-699-4096 (toll-free).** The hours of operation are Monday–Friday, 7:00 a.m. to 7:00 p.m., local time.

The assistor will have access to your Form 2290-EZ account information. Have your Form 2290-EZ and information about your filing available when you call. For help with other returns filed, taxes paid, etc., call 1-800-829-1040 for individual returns or 1-800-829-4933 for business returns.

Name and Address

P.O. box. If the post office does not deliver mail to your home address and you have a P.O. box, show the box number instead of the street address.

Employer Identification Number (EIN)

If you do not have an EIN, use **Form SS-4,** Application for Employer Identification Number, to apply for one. Form SS-4 has information on how to apply for an EIN by mail or telephone.

(Continued on page 4)

Schedule 1 (Form 2290-EZ)
(Rev. July 2003)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicle

For the period July 1, 2003, through June 30, 2004

Complete both copies of Schedule 1 and attach them to Form 2290-EZ.

OMB No. 1545-1781

Type or Print	Name as shown on Form 2290-EZ	**Employer identification number**	**FOR IRS USE ONLY**
	Address (number, street, and room or suite no.)		T .....
	City, state, and ZIP code		FF .....
			FP .....
			I T _____

Enter the vehicle identification number for the vehicle on which you are reporting tax.

Vehicle Identification Number	V Category

For Privacy Act and Paperwork Reduction Act Notice, see page 4. **Schedule 1 (Form 2290-EZ)** (Rev. 7-2003)

Do not cut or separate the forms on this page.

Schedule 1 (Form 2290-EZ)
(Rev. July 2003)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicle

For the period July 1, 2003, through June 30, 2004

This copy will be stamped and returned to you for use as proof of payment when registering the vehicle with a state.

OMB No. 1545-1781

Type or Print	Name as shown on Form 2290-EZ	**Employer identification number**	**FOR IRS USE ONLY**
	Address (number, street, and room or suite no.)		T .....
	City, state, and ZIP code		FF .....
			FP .....
			I T _____

Enter the vehicle identification number for the vehicle on which you are reporting tax.

Vehicle Identification Number	V Category

For Privacy Act and Paperwork Reduction Act Notice, see page 4. **Schedule 1 (Form 2290-EZ)** (Rev. 7-2003)

Third Party Designee

If you want to allow a friend, family member, or any other person to discuss your Form 2290-EZ with the IRS, check the "Yes" box in the **Third Party Designee** section of the return. Also, enter that person's name, phone number, and any five digits that person chooses as his or her personal identification number (PIN). The designation must specify an individual and may not refer to a tax preparation firm.

By checking the "Yes" box, you are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are authorizing the designee to:

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your payment, and
- Respond to certain IRS notices that you have shared with the designee about return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see **Pub. 947,** Practice Before the IRS and Power of Attorney.

Signature

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 (Form 2290-EZ)

Complete both copies of Schedule 1 and file them with your return. Your Form 2290-EZ return may be rejected if Schedule 1 is not attached. A copy of Schedule 1 will be stamped and returned to you.

Name and address. Enter your name and address exactly as shown on Form 2290-EZ.

Proof of payment for state registration. Generally, states will require verification of payment of the tax for any taxable vehicle before they will register the vehicle. Use the stamped copy of Schedule 1 as proof of payment when registering your vehicle with a state. If you don't have the stamped copy, you may use a photocopy of Form 2290-EZ, Schedule 1, and both sides of your canceled check as proof of payment.

No proof of payment is required for a newly purchased vehicle if you present to the state a copy of the bill of sale showing that the vehicle was purchased within the last 60 days. However, you must file a return and pay any tax due.

Payment Voucher

Complete **Form 2290-EZ(V),** Payment Voucher, to make your payment.

Box 1. Enter your EIN. If you do not have an EIN, see **Employer Identification Number** on page 2.

Box 4. Enter your name and address exactly as shown on Form 2290-EZ. Print clearly.

Definitions

The **taxable gross weight** of a vehicle (other than a bus) is the total of:

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 in combination with the vehicle, and

3. The weight of the maximum load customarily carried on the vehicle and on any trailers or semitrailers customarily used in combination with the vehicle.

A **highway motor vehicle** includes any self-propelled vehicle designed to carry a load over public highways, whether or not also designed to perform other functions. Examples of vehicles that are designed to carry a load over public highways include trucks, truck tractors, and buses.

A **vehicle** consists of a chassis, or a chassis and body, but does not include the load. It does not matter if the vehicle is designed to perform a highway transportation function for only a particular type of load, such as passengers, furnishings, and personal effects (as in a house, office, or utility trailer), or a special kind of cargo, goods, supplies, or materials.

Use means the use of a vehicle with power from its own motor on any public highway in the United States.

A **public highway** is any road in the United States that is not a private roadway. This includes Federal, state, county, and city roads.

TIP *For additional information and expanded definitions, see the **Instructions for Form 2290.** To order a copy call 1-800-TAX-FORM (1-800-829-3676) or visit the IRS website at **www.irs.gov.***

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 4481 of the Internal Revenue Code requires that the use of certain types of highway motor vehicles be taxed. Form 2290-EZ is used to determine the amount of tax you owe. Section 6011 requires you to provide the requested information. Section 6109 requires you to provide your taxpayer identification number. Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. If you fail to provide this information in a timely manner, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 2290-EZ and Schedule 1 will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 4 hr., 17 min.; **Learning about the law or the form,** 24 min.; **Preparing, copying, and sending the form to the IRS,** 28 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, see **When and Where To File** on page 2.