



**Your Safety • Your Mobility
Your Economic Opportunity**

IDAHO TRANSPORTATION DEPARTMENT
Division of Motor Vehicles – Motor Carrier Services
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IRS Form 2290 Filing Options Change

Effective February 1, 2024, Motor Carrier Services will no longer accept the IRS (Internal Revenue Service) Form 2290 Heavy Highway Vehicle Use Tax Returns (HVUT) filings for forwarding to the IRS. This includes our in-person locations, by mail, headquarters lobby box, or e-mail.

Carriers must file directly with the IRS either by mail or online:

Ensure you are filing for the correct tax period. The IRS requires you to file “in advance,” for example the 2023-2024 tax period began July 1, 2023 and ends June 30, 2024. We cannot accept proof of filing if it is for the wrong tax period.

If filing by mail, the address is provided on the 2290 instructions. Please plan accordingly to accommodate for the processing time stated on the IRS website, www.irs.gov to receive the receipt-stamped Schedule 1.

If filing online, you must go to the e-file providers section of the www.irs.gov website which is <https://www.irs.gov/e-file-providers/e-file-form-2290>. Select a provider from this list as other providers may not be approved by the IRS.

Once filing of the 2290 form is complete, you will receive a watermarked Schedule 1 by e-mail. This is your proof of filing.

Caution: The IRS offers a variety of online filing and payment options for all their tax forms. For HVUT, do not choose a filing option that is not through the link to the e-file providers. The other options will not provide you with an immediate Schedule 1.

There is a federal requirement that proof of HVUT filing be provided when applying for vehicle registration that reflects a gross weight of 55,000 pounds or more. Proof of filing is the receipt-stamped or e-filed Schedule 1 page of the 2290 form. **We cannot accept the receipt-stamped or e-filed Schedule 1 if there are errors.**

If you have any questions please contact Motor Carrier Services at 208-334-8611.