



TaxNewsFlash

United States



No. 2019-391
August 1, 2019

Reminder: Heavy highway vehicle use tax return (Form 2290) due September 3

The IRS today issued a release as a reminder that Form 2290 relating to a heavy vehicle's use of highways during July 2019 is due September 3, 2019 (the Tuesday after Labor Day).

Owners of most heavy highway vehicles are required to file Form 2290, *Heavy Highway Vehicle Use Tax Return*. The highway use tax applies to highway motor vehicles with a taxable gross weight of 55,000 pounds or more. This generally includes large trucks, truck tractors, and buses. The tax is based on the weight of the vehicle and a variety of special rules apply.

As noted in today's release—[IR-2019-138](#)—the returns must be filed and tax payments made by September 3, 2019, for vehicles used on the road during July. Truckers have additional time since the normal deadline of August 31 falls on a Saturday this year and Monday, September 2, is a federal holiday (Labor Day).

For more information, contact a tax professional with KPMG's Excise Tax Practice group:

Deborah Gordon | +1 (202) 533 5965 | dkgordon@kpmg.com

Taylor Cortright | +1 (202) 533 6188 | tcortright@kpmg.com

The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to be applied to any specific reader's particular set of facts. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners,

or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)