

## Do I Need to File a Heavy Highway Vehicle Use Tax Form 2290 To Register My Vehicle In Maryland?

If you have just purchased the vehicle and are registering it within 60 days of the purchase you do not need to file the Heavy Highway Vehicle Use Tax (form # 2290). In Maryland, if you can provide a bill of sale or other evidence of a title transfer, you can title and register your vehicle. You do not need to provide a Heavy Highway Vehicle Use Tax Form 2290, if you have acceptable evidence of ownership that is within 60 days of the transaction.

### *What is the Heavy Highway Vehicle Use Tax Form 2290?*

The heavy highway vehicle use tax is a fee assessed annually on vehicles that operate on public highways with registered gross weights of 55,000 pounds or more. The weight includes the motor vehicle, any trailers and the maximum load carried by the truck-trailer combination. If you own a motor vehicle with a taxable gross weight of 55,000 pounds or more, you are required to file the Heavy Highway Vehicle Use Tax Form 2290 with the IRS. The tax period begins on July 1 and ends on June 30, each year.

### *Is the Heavy Highway Vehicle Use Tax Form 2290 Needed to Renew My Maryland Registration?*

Yes, you must provide your Heavy Highway Vehicle Use Tax Form 2290 and Schedule 1, listing your vehicles by vehicle identification number, stamped with an IRS receipt in order to renew your vehicle's registration.

*For more information:*

[The IRS Heavy Highway Vehicle Use Tax Form 2290](#)