

## **2290 Excise Tax e-File and Compliance (ETEC) - Frequently Asked Questions**

Q. What is ETEC?

**A. Excise Tax e-File and Compliance (ETEC) is the project that enabled electronic filing of Excise Tax Form 2290, Heavy Highway Vehicle Use Tax Return effective August 2007. Form 720, Quarterly Federal Excise Tax Return and Form 8849, Claim for Refund of Excise Taxes are also available for e-file.**

Q. Why is the IRS offering Excise e-file?

**A. Offering electronic filing of Form 2290 will satisfy Congressional mandate to provide filers an electronic option for filing Excise Form 2290.**

Q. Who may file Excise forms electronically?

**A. Any taxpayer who pays the provider's required service fee for on-line submission will be able to electronically transmit Form 2290.**

Q. Who must file Excise forms electronically?

**A. The American Jobs Creation Act requires that any taxpayer who files a Form 2290 return with respect to 25 or more vehicles for any taxable period shall file such returns electronically.**

Q. What are my options for Excise Forms 2290 if I have a requirement to e-file or if I simply want to e-file the Excise forms?

**A. If you prepare your own income tax return, you will be required to submit it through an approved transmitter/software provider. Taxpayers are not permitted to e-file directly to the IRS.**

Q. How do I choose a transmitter to e-file Excise Tax returns?

**A. IRS has posted the contact information of all approved e-file transmitters. You will need to select one to your liking.**

**IRS does not endorse any one provider and cannot make recommendations. All listed providers are approved to submit returns to the IRS electronically.**

Q. When can I e-file Forms 2290, 720 and 8849?

**A. IRS is currently accepting electronically-filed Form 2290, Heavy Highway Vehicle Use Tax, Form 720, Quarterly Federal Excise Tax and Form 8849, Claim for Refund of Excise Taxes.**

Q. Where and how do I access the electronic Excise Tax forms?

**A. Taxpayers will be required to submit their electronic Excise Tax forms through an approved transmitter/software developer.**

Q. Will I be able to transmit the Excise forms directly to the IRS?

**A. Taxpayers will not be able to transmit their Excise forms directly to the IRS. They must go through an approved software provider.**

Q. Will it cost anything to file Excise Tax forms?

**A. Yes. To electronically file Excise forms, taxpayers will incur the cost of the**

**provider's required service fee for on-line submission.**

Q. Can all Excise Tax forms be filed electronically?

**A. No. At this point, the only Excise forms available for electronic filing are Form 2290, Heavy Highway Vehicle Use Tax, Form 720, Quarterly Federal Excise Tax and Form 8849, Claim for Refund of Excise Taxes.**

Q. Will the IRS provide training, publications or instruction to assist in filing?

**A. IRS will not provide training for taxpayers. However, IRS will provide support to the software manufacturers/vendors. Taxpayers should seek technical support from their software providers.**

Q. Will IRS continue to accept paper forms once electronic forms are available?

**A. Yes. IRS will continue to accept paper Excise Tax forms for anyone registering fewer than 25 vehicles on Form 2290.**

Q. Will IRS continue to provide stamped copies of Schedule One (1)?

**A. IRS will provide stamped copies of the Schedule One (1) through the mail for paper returns.**

**Taxpayers filing electronic returns will receive Schedule One (1) electronically through their transmitter or software provider. The electronic Schedule One (1) will contain an e-file logo watermark and can be printed for your use.**

Q. How will ETEC improve results?

**A. Electronic filing of Forms 2290, 720 & 8849 will allow IRS to provide expedited service to taxpayers and reduce errors.**

Q. Will refunds be sent electronically?

**A. Currently, Excise refunds are manually processed and distributed in the form of paper checks. IRS is working to make an electronic refund option available.**