

Trucking Compliance — Tax & Filing Frequency Reference

All filings required in addition to IRP apportioned registration

Tax / Filing	Agency / Filed With	Applies To	Frequency	Typical Due Date	Based On	Toll Roads Excluded?	Data Source (from trips)	Notes
MCS-150 (USDOT Biennial Update)	FMCSA (federal)	All carriers with a USDOT number	Every 2 Years	Based on last 2 digits of USDOT number	Total fleet miles traveled	No	Total annual fleet miles	Failure to file deactivates USDOT number; \$1,000/day penalty up to \$10,000
Form 2290 (HVUT)	IRS (federal)	Vehicles ≥ 55,000 lbs GVW	Annual	August 31 each year (July 1 – June 30 tax year)	Gross vehicle weight + VIN	No	VIN & GVW per vehicle	E-file required for 25+ vehicles; produces stamped Schedule 1 needed for IRP renewal
IFTA (Fuel Tax)	Base state (covers all IFTA states)	All interstate carriers with qualified vehicles	Quarterly	Last day of month following quarter end (Apr 30, Jul 31, Oct 31, Jan 31)	Miles per jurisdiction + fuel purchased	No	Jurisdiction miles + fuel purchases per trip	Single filing with base state; credits/debits calculated across all jurisdictions
IRP (Apportioned Registration)	Base state DMV	Vehicles > 26,000 lbs operating in 2+ states	Annual	Vehicle registration renewal date	Prior year miles per jurisdiction	No	Jurisdiction miles per trip (full prior year)	Registration fees apportioned to each state based on % of total miles in that state
New York HUT (Highway Use Tax)	NY Dept. of Taxation & Finance	Vehicles > 18,000 lbs in New York	Quarterly	Last day of month following quarter end	Miles on designated NY highways + weight	YES — NY Thruway toll miles excluded	NY non-toll highway miles per trip	Requires separate NY HUT decal; most complex of weight-distance taxes due to toll exclusion
Kentucky KYU (Weight Distance Tax)	Kentucky Transportation Cabinet	Vehicles > 59,999 lbs in Kentucky	Quarterly	Last day of month following quarter end (Apr 30, Jul 31, Oct 31, Jan 31)	Total Kentucky miles × \$0.0285/mile flat rate	No — all KY miles count	Total KY miles per trip	Flat rate regardless of weight; separate from IFTA. Must file zero miles if no travel.
New Mexico WDT (Weight Distance Tax)	NM Taxation & Revenue Dept.	Vehicles > 26,000 lbs in New Mexico	Quarterly	Last day of month following quarter end	Total NM miles × rate by weight class	No — all NM miles count	Total NM miles per trip	IRP-plated vehicles 12,001–26,000 lbs are exempt; all others over 26,000 lbs must file
Oregon Weight Mile Tax	Oregon DOT — Motor Carrier Division	Vehicles > 26,000 lbs in Oregon	Monthly	Last day of following month	Total OR miles × rate by weight class	No — all OR miles count	Total OR miles per trip	Most frequent filing — monthly. Max 5 temporary passes per year. Bond required (\$2,000+).
Connecticut HUF (Highway Use Fee)	CT Dept. of Revenue Services	Multi-unit vehicles > 26,000 lbs in CT	Quarterly	Last day of month following quarter end	Total CT miles × rate by weight (2.5¢–17.5¢/mile)	No — all CT miles count	Total CT miles per trip	Effective January 1, 2023. Rate increases with weight up to 17.5¢/mile for 80,000+ lb vehicles.
Vermont Road Tax	Vermont Dept. of Motor Vehicles	Vehicles > 26,000 lbs in Vermont	Quarterly	Last day of month following quarter end	Total VT miles	No — all VT miles count	Total VT miles per trip	Often overlooked by carriers. Filed separately from IFTA.
Virginia HUF (Highway Use Fee)	Virginia DMV	Fuel-efficient / electric vehicles ≥ 25 MPG	Annual (at registration)	At vehicle registration renewal	MPG-based flat fee — not mileage	<i>N/A</i>	Not needed — IRP exempt	IRP-registered vehicles are EXEMPT. No action needed for standard commercial trucks.

Legend	
	Federal filing
	Federal + State filing
	State-only filing
	Toll miles excluded — requires separate mileage tracking