

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) October 22, 2004

RUSH ENTERPRISES, INC.

(Exact name of registrant as specified in its charter)

Texas

(State or other jurisdiction of incorporation)

555 IH-35 South, Suite 500, New Braunfels, Texas

(Address of principal executive offices)

0-20797

(Commission File Number)

74-1733016

(IRS Employer Identification No.)

78130

(Zip Code)

Registrant's telephone number, including area code: (830) 626-5200

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01. Other Events

On October 22, 2004, the Company issued a press release regarding its receipt of notice from Peterbilt Motor Company that that Peterbilt Motors Company does not intend to exercise its rights of first refusal with respect to ATS' pending sale of Dallas Peterbilt or Nashville Peterbilt, but that it does intend to exercise its right of first refusal with respect to Birmingham Peterbilt and Louisville Peterbilt. The full text of the press release issued in connection with the announcement is attached as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits

- (a) Financial Statements of Business Acquired.

None.

- (b) Pro Forma Financial Information.

None.

- (c) Exhibits

99.1 Press Release

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

RUSH ENTERPRISES, INC.

By /s/ MARTIN A NAEGELIN, JR.

Martin A Naegelin, Jr.
Senior Vice President and Chief Financial Officer

Dated October 25, 2004

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[SIGNATURES](#)

Contact:

Rush Enterprises Inc., San Antonio
Martin A. Naegelin, Jr., 830-626-5230

Adam Friedman Associates
Adam Friedman, 212-981-2529, ext. 18

RUSH ENTERPRISES, INC. TO PURCHASE DALLAS PETERBILT AND NASHVILLE PETERBILT

SAN ANTONIO, Texas, October 22, 2004—Rush Enterprises, Inc. (NASDAQ: RUSHA & RUSHB), operator of the largest network of Peterbilt heavy-duty truck dealerships in North America and a John Deere construction equipment dealership in Texas, today announced that, in connection with its previously announced acquisition of American Truck Source, Inc. ("ATS"), the Company will proceed with the acquisition of Dallas Peterbilt and Nashville Peterbilt. Peterbilt Motors Company ("Peterbilt") advised the Company that it does not intend to exercise its rights of first refusal with respect to ATS' pending sale of Dallas Peterbilt or Nashville Peterbilt. Dallas Peterbilt and Nashville Peterbilt constitute approximately 82% of the total assets of ATS being acquired by the Company. Peterbilt provided notice of exercise of its right of first refusal with respect to the pending purchase of Louisville Peterbilt and Birmingham Peterbilt.

The Company continues to negotiate with Peterbilt to reach an agreement regarding the valuation of the assets of Louisville Peterbilt and Birmingham Peterbilt and an equitable allocation of the obligations and rights under the asset purchase agreement with ATS, and the Company believes that it will be able to reach such an agreement with Peterbilt.

About Rush Enterprises

Rush Enterprises operates the largest network of Peterbilt heavy-duty truck dealerships in North America and a John Deere construction equipment dealership in Houston, Texas. Its current operations include a network of truck dealerships located in Texas, California, Oklahoma, Colorado, Arizona, New Mexico, Alabama and Florida. These dealerships provide an integrated, one-stop source for the retail sale of new and used heavy-duty and medium-duty trucks; aftermarket parts, service and body shop facilities; and a wide array of financial services, including the financing of truck sales, insurance products and leasing and rentals.

Certain statements contained herein, including those concerning the pending acquisition of ATS and Peterbilt's intent to exercise its rights of first refusal are "forward-looking" statements (as such term is defined in the Private Securities Litigation Reform Act of 1995). Because such statements include risks and uncertainties, actual results may differ materially from those expressed or implied by such forward-looking statements. Factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements include, but are not limited to, the receipt of regulatory and third-party approvals of the pending acquisition of ATS and Peterbilt's decision to, or not to, exercise its right of first refusal with regard to any of ATS' dealerships and other factors described herein and in filings made by the company with the Securities and Exchange Commission.

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[RUSH ENTERPRISES, INC. TO PURCHASE DALLAS PETERBILT AND NASHVILLE PETERBILT](#)