

HEAVY VEHICLE HIGHWAY USE TAX (HVUT)

Federal regulations require all states to verify payment of, or exemption from the tax before issuing or renewing vehicle registrations. Before a vehicle is registered, the owner must provide proof this tax has been paid. This is done at the time of licensing at the county or in MCS when registering under the IRP.

Proof of payment of the Federal HVUT is required for all power units 55,000 pounds registered gross vehicle weight or more. This is applicable if the power unit is licensed for 55,000 pounds or more, or if the combination of vehicles is registered for 55,000 pounds or more. The Internal Revenue Service (IRS) provides an exemption for trucks used for 5,000 or fewer distance and agricultural vehicles used for 7,500 or fewer distance on public highways. This **exemption is a suspension** of payment of the HVUT only. The form **2290 must still be filed with the IRS** who will determine the suspension of tax payment. Only returns without a payment (tax suspended filings, for example) will be sent directly to Cincinnati. Cincinnati will handle ALL calls concerning the HVUT regardless of where the return was processed. Cincinnati now has a toll-free number, 1-866-699-4096, for their 2290 call site.

The addresses for the service centers are in the instructions of the Form 2290. With payment to: Internal Revenue Service - PO Box 1236 – Charlotte, NC 28201-1236, without payment to: Internal Revenue Service - Cincinnati, OH 45999-0031.

To register a vehicle, you **must** submit a receipted copy of your IRS Form 2290. The Form 2290 must be for the current tax period July 1 through June 30. You **must** include a copy of the receipted 2290 when sending in your renewal application for the new registration year.

When you are purchasing GVW fees you must have a current registration and if your vehicle is over 55,000 pounds you must have filed your Heavy Vehicle Use Tax (2290) with the Internal Revenue Service. When a vehicle is registered under 55,000 pounds and you increase the weight, copies of the registration and weight increase are forwarded on to the Internal Revenue Service for verification.