



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

November 20, 2015

MICHAEL E. MASON

Assistant Commissioner

JOE W. GARRETT, JR.

Deputy Commissioner

CURTIS E. STEWART

Deputy Commissioner

MEMORANDUM

2015-029

TO: License Plate Issuing Officials

FROM: Sherry Helms, Registration Manager
Motor Vehicle Division SCH

SUBJECT: Federal Heavy Vehicle Use Tax

The Internal Revenue Service (IRS) has provided the following clarification regarding the acceptance of the Form 2290 when there are variations in the taxpayer and registrant names.

Title 26 Code of Federal Regulations §41.4481-2(a) provides that a person is liable for the tax imposed by §4481 with respect to the use of a highway motor vehicle in a taxable period if the vehicle is registered in the person's name.

If the vehicle is registered to a corporation, the corporation is liable for the tax and the corporate EIN should be reflected on the Form 2290. If the vehicle is registered to a partnership, the partnership is liable for the tax and the partnership EIN should be reflected on the Form 2290. If the vehicle is registered to a LLC, the LLC is liable for the tax and the LLC's EIN should be reflected on the Form 2290. If the vehicle is registered to an individual, the individual is liable for the tax and the individual's EIN should be reflected on the Form 2290.

Name variations often exist between the name reflected on the Form 2290 and the registrant's name because the Form 2290 reflects the DBA name. **If the DBA name reflected on the Form 2290 and the registrant's name are different, the Form 2290 is acceptable as long as the entity reflected on the Form 2290 is the same entity reflected on the vehicle registration.**

To ensure taxpayers are compliant with their 2290 filing requirements, the IRS is asking that the attached document be provided to taxpayers who are exempt from providing the Form 2290 when they register a taxable highway motor vehicle within 60 days of purchase date.

If you have questions regarding the items detailed above, please contact the Motor Vehicle Division at: tags@revenue.alabama.gov or (334)242-9006.

Attachment

**Form 2290 Filing Requirements
When Registering a Heavy
Highway Vehicle Within 60 days of Purchase**

Generally Form 2290, Heavy Highway Vehicle Use Tax Return, is required to be filed with full payment of tax by any taxpayer registering in their name a heavy highway motor vehicle at 55,000 pounds or greater. As a taxpayer, you must present an IRS-receipted Form 2290, Schedule 1 when registering a heavy highway motor vehicle with a state.

However, if you purchase a highway motor vehicle, either new or used, and register the vehicle at 55,000 pounds or greater within 60 days of the purchase date, you can provide a bill of sale or other evidence of a title transfer to register the vehicle instead of providing an IRS-receipted Form 2290, Schedule 1.

CAUTION: Your Form 2290 is still required to be filed by the due date of the return based on the first use on a public highway during the taxable period. See Form 2290 and the instructions or visit www.irs.gov/trucker for more information.

E-file is the best way to go for Form 2290 filers

Your Schedule 1 is available for printing almost immediately after your return is accepted by the IRS.

E-filing is the fast, secure, easy and accurate way to file returns and pay tax due. The electronic version of Form 2290 will save personal resources (for example, time and postage) and reduce preparation and processing errors.

You cannot e-file forms directly with the IRS. Form 2290 must be filed through an approved e-file provider. Select a provider at www.irs.gov/trucker. There is a fee charged to file electronically that varies by provider.

E-file is mandatory if you report 25 or more vehicles on a Form 2290.

For more information, please visit www.irs.gov/trucker.