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MEMORANDUM

2018-006

TO: License Plate Issuing Officials

FROM: Jonathan A. Lawrence, Registration Manager
Motor Vehicle Division 

SUBJECT: Federal Heavy Vehicle Use Tax

The IRS wants to improve service to taxpayers and the licensing registration agencies (Department of Motor Vehicles or counties) by encouraging taxpayers to **e-file** their *Form 2290 Heavy Highway Vehicle Use Tax Return* and **e-pay** their Heavy Highway Vehicle Use Taxes. The e-file rate has increased from 55%, at the end of 2016, to 66% year-to-date.

If possible, please assist IRS with this endeavor by sharing the following information: The following information will help state licensing registration agencies to assist with taxpayer interactions:

- Inform taxpayers who need help completing and filing their Forms 2290 they should first visit the IRS Trucking Tax Center, which is available at IRS.gov/trucker.
- If the taxpayer has questions that aren't answered on the tax center, they may call the Form 2290 Call Site Monday – Friday between 8 a.m. and 6 p.m. (eastern). The number is **866-699-4096** (toll free from the U.S.) or **859-320-3581** (from Canada or Mexico, not toll free).
- If the taxpayer needs in-person help from an IRS employee at an IRS Taxpayer Assistance Center, they must call **844-545-5640** toll free Monday – Friday between 7 a.m. and 7 p.m. local time to make an appointment at their nearest IRS office. All IRS Taxpayer Assistance Centers operate by appointment only.

Attached is a current fact sheet, *Final DMV Guidance Memo*, with information about IRS stamps (required for the taxpayer to receive state approval to use their heavy highway trucks in the U.S.); Form 2290 e-file; tax-suspended vehicles; and other important information for the DMVs and taxpayers. **This document is intended for internal DMV use only and should not be shared with taxpayers.** Also, attached is information about the 60 day rule regarding registering a used heavy highway vehicle within 60 days of purchase. This document will be available on the Motor Vehicle Division webpage under IRP/IFTA, and may be shared with taxpayers.

Attachment

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

Generally, you must file Form 2290, Heavy Highway Vehicle Use Tax Return, and pay the appropriate tax if you are registering in your name a heavy highway motor vehicle with a gross weight of 55,000 pounds or more. Taxpayers generally must present the IRS-receipted Form 2290, Schedule 1, or a photocopy of such receipted 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 you register the vehicle with a gross weight of 55,000 pounds or more within 60 days of the purchase date, you have another option. Instead of providing an IRS receipted Form 2290, Schedule 1, you can provide the bill of sale, a photocopy of the bill of sale, or another document that is evidence of a title transfer and shows that you bought the vehicle within 60 days prior to the date you apply to register the vehicle.

CAUTION: You must still file Form 2290 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

You can print your Schedule 1 almost immediately after the IRS accepts your return.

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. You must file Form 2290 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 the IRS Trucking Tax Center:
www.irs.gov/trucker.