

FACT SHEET

Heavy Vehicle Use Tax

OVERVIEW

Highway motor vehicles that have a taxable gross weight or combination gross weight of 55,000 pounds or more are subject to the Heavy Vehicle Use Tax (HVUT). Proof of HVUT tax payment must be provided before registration credentials may be issued. If the vehicle is registered within 60 days of the date of purchase, proof of tax payment is not required until the next registration renewal. However, this is not an exemption from the HVUT.

EXEMPTIONS

An exemption from the HVUT is provided for qualifying vehicles that will not be used for more than 5,000 miles on public highways during any taxable period and for agricultural vehicles not used for more than 7,500 miles on public highways during any taxable period.

Vehicles exempt from the HVUT are highway motor vehicles that are operated by:

- The Federal Government;
- A state or local government;
- A nonprofit volunteer fire department, ambulance association, or rescue squad;
- A mass transportation authority if it is created under a statute that gives it certain powers normally exercised by the state; or,
- Mobile machinery that meets the specifications for a chassis as described under the specially designed mobile machinery for non-transportation functions found on the IRS website.

PROOF OF PAYMENT

Federal Heavy Vehicle Use Tax must be paid directly to the Internal Revenue Service (IRS). Electronic filing is required for each tax return reporting 25 or more vehicles that are filed during the tax period. However, all taxpayers are encouraged to file electronically regardless of the number of vehicles being reported.

Acceptable proof of payment is:

1. A copy of an IRS Form 2290, Schedule 1, which has been date stamped as “paid” by the IRS and contains the vehicle’s identification number (VIN); or,
2. An Electronic Federal Tax Payment System (EFTPS) ‘e-file’ receipt.
3. A copy of an IRS Form 2290, Schedule 1 containing the vehicle identification number, and a copy of the front and back of the cancelled check for the appropriate tax year payment.

If a registrant is exempt from tax payment, the IRS shall provide a stamped receipt of the filing.

For more detailed information concerning the Federal Heavy Vehicle Use Tax and exemptions, please visit the Internal Revenue Service website at www.irs.gov.

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