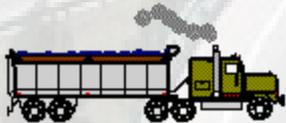




Heavy Vehicle Use Tax (HVUT)



FHWA Office of Highway Policy Information
Highway Information Seminar
Arlington, VA
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Organizational Chart

FHWA Office of Highway Policy Information
David Winter, PE

**Highway Finance
and Recovery Act**

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Clarissa Smith
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**Motor Fuel
and Tax Evasion**

Ralph Davis
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Mike Dougherty
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**Highway System
Performance**

Chris Allen
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Justin Clarke
Ron Erickson
Joe Hausman
Tom Roff
Rob Rozycki
Ron Vaughn

**Travel Monitoring
and Surveys**

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Brad Gudzinis
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David Jones
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Patrick Zhang, PE
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HVUT Overview

- What is the Heavy Vehicle Use Tax
- Revenue
- Sharing of Responsibilities
- Non-compliance
- Resources

What is the Heavy Vehicle Use Tax?

- Established by Surface Transportation Assistance Act of 1982
- Purpose: To impose a road use charge that has some relation to the costs caused by the vehicle
- Imposed on vehicles with GVW of 55,000 lbs. or more.
- Paid annually (reporting period is July 1 to June 30 of the following year)
- Administered by the Internal Revenue Service

HVUT Revenue

Year	HVUT Collected
2008	\$ 1,038,312,000
2009	\$ 962,528,000
2010	\$ 886,623,000
2011	\$ 364,228,000
2012	\$ 1,719,067,000
Totals	\$ 4,970,758,000

Sharing of HVUT Responsibilities

- First: The person whose name is on the vehicle registration
- Second: The IRS to collect the tax and issue a proof-of-payment (Form 2290 Schedule 1) to the payee
 - By Mail – Completed Form is sent with payment and stamped Schedule 1 is returned
 - Electronically – Form is completed online and payment made electronically
 - Proof-of-payment is received immediately
 - Fleets over 25 vehicles have to file electronically
 - Service fee charged
 - At IRS Service Center
 - A limited number of States participate in an alternate proof of payment program

Sharing of HVUT Responsibilities

- Third: The State DMV
 - Must verify the proof-of-payment
- Fourth: The State Governor or Designee
 - Must submit Annual Certification for verifying proof-of-payment
- Fifth: FHWA Division Office
 - Must collect Annual Certifications and forward to HQ
 - Must perform triennial program reviews of State Programs

Non-Compliance

- Revenue around \$ 1B per year must be protected.
- FHWA able to enforce through withholding of highway funds
- Compliance measured through reviews and timely submission of Annual Certifications
- Penalty is 8% of Annual National Highway Performance Program funds
 - Average \$ 34,829,049

Resources

- IRS Website (www.irs.gov)
 - Blank Forms (<http://www.irs.gov/pub/irs-pdf/f2290.pdf>)
 - Blank Instructions (<http://www.irs.gov/pub/irs-pdf/i2290.pdf>)
 - **Form 2290 Call Site 1-866-699-4096**
- FHWA Internal Use
 - SharePoint site (<http://our.dot.gov/office/fhwa.policy/HPPI/HVUTMaterials/default.aspx>)
 - Links to all forms
 - Reference documents
 - Announcements and Calendar

Questions and Comments

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