



Heavy Vehicle Use Tax

HVUT

FHWA Office of Highway Policy Information

Highway Information Seminar

September 21, 2015



Heavy Vehicle Use Tax

- Entities Involved
- Responsibilities
- Resources
- Common Issues
- Audience Questions and Suggestions



Heavy Vehicle Use Tax

Entities Involved

- Internal Revenue Service (IRS)
 - Receives and processes returns
 - Issues technical answers
- Taxpayers
 - Vehicles over 55,000 lbs.
 - Pay tax prior to registering vehicles with States
- States
 - Responsible agencies
- FHWA
 - Receives annual Governor's certifications
 - Leads Triennial reviews

Heavy Vehicle Use Tax

Responsibilities

- Internal Revenue Service (IRS)
 - Provides return forms to renewing and new registrants
 - Taxpayer assistance
- Taxpayers
 - Timely registration of vehicles
 - Keep reported information current
- States
 - Verifying that HVUT has been paid before issuing registration
 - Maintaining records of proof-of-payment
- FHWA
 - Division Offices need to assure Certifications are received and submitted to HQ by January 1
 - Leads Triennial reviews



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Resources

- FHWA SharePoint Site

<http://our.dot.gov/office/fhwa.policy/HPPI/HVUTMaterials/default.aspx>

- FHWA Public Web Site

<http://www.fhwa.dot.gov/policyinformation/vehicleusetax.cfm>

- IRS Website

<http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Trucking-Tax-Center>

- Form 2290 – Call Site

- (866) 699-4096 (Toll Free in US)
- (859) 669-5733 (Toll call for Canada and Mexico)



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Common Issues

- Governor's Certifications
 - Electronic Form
 - <http://intra.fhwa.dot.gov/informs/adobeforms/fhwa1563.pdf>
 - Governor's Designation
 - Required under 23 C.F.R. 669.7
 - Timing
 - Period of Certification is October 1 to next September 30
 - Signed Certification needs to be to HQ Office by January 1
 - Penalty for non-compliance
 - 23 U.S.C. 141(c)

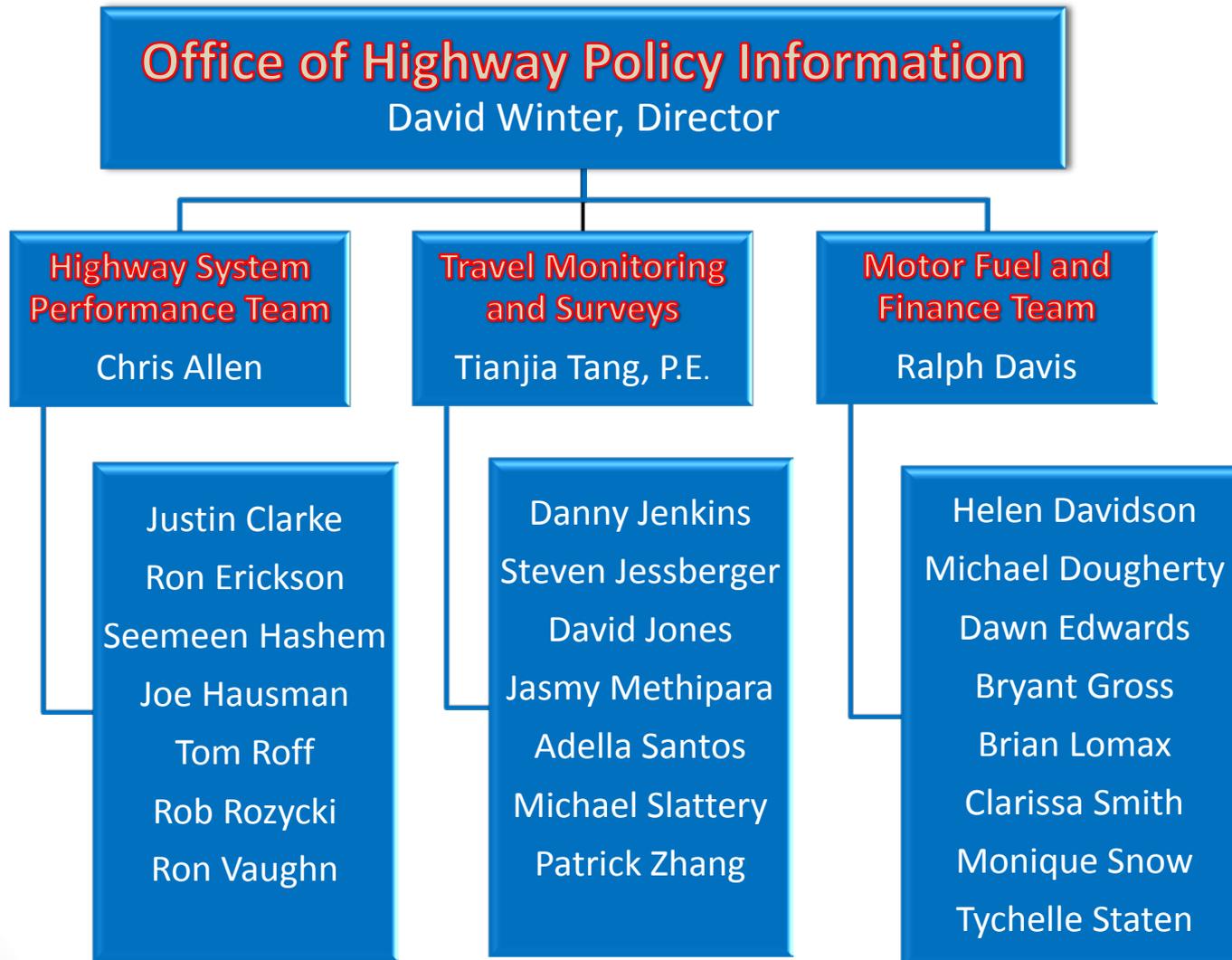


Heavy Vehicle Use Tax

Common Issues

- Triennial reviews
 - Requirements
 - Materials
 - Sampling
- IRS Questions
 - 2290-Call Site
 - (866) 699-4096 (Toll free in US)
 - IRS Website

Office Organization Chart



Questions and Comments

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