



Fuel Tax Evasion

Highway Use Tax Evasion Program

- Funding for IRS initiatives
 - Joint Operations Center for National Fuel Tax Compliance (JOC)
 - Member States: AZ, CA, ID, NC, NY, PA, TX, UT, and VA
 - Enforcement Initiatives
- Intergovernmental Fuel Tax Evasion Enforcement Grants
 - Field enforcement
 - Data system enhancements
 - Equipment
- Why is FHWA involved?



Heavy Vehicle Use Tax

- FHWA Responsibilities
 - Annual Certifications
 - Formats
 - Timing: Due Date January 1
 - Triennial Reviews
 - Compliance Review Training Course
 - SharePoint site -
<http://our.dot.gov/office/fhwa.policy/HPPI/HVUTMaterials/default.aspx>