

What is “heavy vehicle use tax”?

Heavy Vehicle Use Tax (HVUT) is an annual tax assessed by the Federal Internal Revenue Service (IRS) on vehicles operating on public highways at a gross weight of 55,000 lbs. and greater.

Although the tax has been in effect since 1954, the federal government held the states responsible for enforcement beginning in October 1985. The federal government distributes revenues back to states for highway construction and maintenance.

What is proof of compliance?

A carrier must send proof of HVUT compliance to the DMV with their registration renewal. For vehicles registered annually (IRP and Intrastate), proof is sent in with the annual renewal. For Intrastate vehicles registered quarterly or consecutive monthly, proof is sent in with the first registration during a calendar year. Proof of HVUT compliance cannot be sent separately from the IRP or Intrastate registration renewal. Proof of compliance may be either:

- a copy of a receipted Schedule 1 from IRS form 2290, or
- a copy of a completed 2290, Schedule 1 and both sides of the canceled check

Are there any exemptions from HVUT?

Yes. Some exemptions are:

- vehicles which travel fewer than 5,000 miles annually or agricultural vehicles which travel fewer than 7,500 miles annually. Carriers must file Schedule 1 with the IRS and send a receipted copy to the DMV
- mobile cranes and well-drilling vehicles when the carrier files a signed statement with the DMV which lists the vehicle identification number, vehicle type and tax year
- vehicles registered at 56,000 lbs. but actually operating between 54,001 and 54,999 lbs. when a signed statement is filed with the DMV

However, even if exempted, the carrier may be required to file with the IRS or notify the DMV of exempt status.

When are tax forms filed?

A carrier must file tax forms with the IRS by the end of the month following the month the vehicles first operated on public highways.

For more information contact:

Bureau of Vehicle Services
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Intrastate
(608) 264-8735