



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

October 1, 2013

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

MEMORANDUM

2013-24

TO: License Plate Issuing Officials

FROM: Tyies Fleeting, Revenue Examiner III
Motor Vehicle Division

SUBJECT: Federal Heavy Vehicle Use Tax (FHVUT)

Due to the Government shutdown, IRS offices are closed until further notice. The IRS has also ceased processing of non-electronic (paper) returns. IRS call sites that respond to tax payers' questions are also closed.

As a result, registrants will not be able to file or pay the Federal Heavy Vehicle Use Tax (FHVUT) at any of the IRS offices. At this time, the only available option is for registrants to file and pay the FHVUT electronically. The links below provide detailed instruction for filing FHVUT electronically:

<http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Trucking-Tax-Center>
<http://www.irs.gov/uac/e-file-Form-2290>
<http://www.irs.gov/uac/e-file-for-Excise-Tax-Filers>

For additional information, please contact the Motor Vehicle Division at (334) 242-2999, or email us at: MCS@revenue.alabama.gov.