



COMMUNICATION

Issue:

Form 2290 Heavy Highway Vehicle Use Tax (HVUT) status update

Background:

Section 4481 of the Internal Revenue Code imposes an annual tax on the use of heavy highway vehicles on public highways. This annual tax is reported on Form 2290. Under current law the tax expires after September 30, 2011. Since it is anticipated that Congress is likely to extend the tax beyond September 30, 2011, the Internal Revenue Service has written temporary regulations to postpone until November 30, 2011 the due date to file Form 2290 for vehicles first used on public highways during the months of July, August, and September, 2011. If the return is filed and payment is submitted before November 1, 2011, the IRS will not provide a receipted Schedule 1 (Form 2290) as proof of payment until after November 1, 2011, and will provide such receipted Schedule 1 only if the full amount of the tax for the 2011 taxable period (determined under the law in effect as of November 1, 2011) has been paid. The IRS will monitor filings of Form 2290 for the tax period beginning July 1, 2011 in 2012.

The IRS will delay the issuance of Form 2290 for the taxable period beginning July 1, 2011 until further notice. Updates as to when the form will be available can be found on www.irs.gov/trucker

The filing extension will not affect taxpayers' ability to register their heavy highway vehicles. The temporary regulations direct the state to register a heavy highway vehicle for which the state receives an application for registration during the months of July, August, September, October and November 2011, using a receipted Form 2290 Schedule 1 for the taxable period July 1, 2010 through June 30, 2011, as proof of payment. A state must also register a heavy highway vehicle without proof of payment if the person registering the vehicle presents the original or a photocopy of a bill of sale indicating that the vehicle was purchased by

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the owner either as a new or used vehicle during the preceding 150 days before the date the state receives the application for registration of the vehicle, and the vehicle has not been registered in any state subsequent to such date of purchase. However, taxpayers must still file a return and pay any tax due once the Form 2290 for the taxable period beginning July 1, 2011, is available.

Taxpayers who need a copy of their Schedule 1 for the tax period July 1, 2010 through June 30, 2011, should call the Form 2290 toll free number at 866-699-4096 if they are calling from the United States. Taxpayers who are calling from Canada or Mexico should call 859-669-5733 (not toll free).

If the state vehicle registration agency has any questions about accepting Schedule 1 for the taxable period July 1, 2010 through June 30, 2011 as proof of payment, for which they receive an application for registration during the months of July, August, September, October or November of 2011, please have them contact Mr. Joseph Mazzuca, SBSE Excise Tax Policy Analyst, at 630-493-5008. or by e-mail at joseph.a.mazzuca@irs.gov.