

Florida

Department of Highway Safety and Motor Vehicles

Division of Motorist Services

PROCEDURE	SUBJECT:
RS-34	HEAVY VEHICLE USE TAX
DESCRIPTION AND USE:	
THIS PROCEDURE PROVIDES INFORMATION AND INSTRUCTIONS TO ASSIST TAX COLLECTOR EMPLOYEES, LICENSE PLATE AGENCY EMPLOYEES AND THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES IN THE COLLECTION OF PROOF OF HEAVY VEHICLE USE TAX.	
<p>I. PROVISIONS OF LAW:</p> <p style="margin-left: 40px;">Section 320.02(7), Florida Statutes, provides the requirement for proof of filing, payment or exemption from Federal Heavy Vehicle Use Tax (HVUT) on motor vehicles with a gross vehicle weight of 55,000 pounds or more prior to registration and issuance of a license plate.</p> <p>II. VEHICLES SUBJECT TO HVUT:</p> <p style="margin-left: 40px;">A. Truck Tractors with a combined gross vehicle weight of 55,000 pounds or more.</p> <p style="margin-left: 40px;">B. Heavy trucks with a gross vehicle weight of 55,000 pounds or more.</p> <p style="margin-left: 40px;">C. Buses with a gross vehicle weight of 55,000 pounds or more.</p> <p>III. PROOF OF FILING, PAYMENT OR EXEMPTION:</p> <p style="margin-left: 40px;">A. ONE of the following is required to be attached to the Scan Coversheet when the HVUT Registration is processed and submitted with the Transaction Summary end of day report (see TL-62):</p> <ol style="list-style-type: none"> The original or a copy of the accurately completed Internal Revenue Service (IRS) Schedule 1, Form 2290, stamped received by IRS. The original or a copy of the accurately completed non receipted IRS Schedule 1, Form 2290, and a copy of proof of payment (i.e. credit/debit card receipt, front/back of cancelled check or other receipt for payment) used to pay the tax. The original or a copy of the accurately completed stamped received IRS Schedule 1, Part II, Form 2290, for vehicles 55,000 pounds or more but traveling less than 5,000 miles, an agriculture vehicle traveling less than 7,500 miles, or for vehicles that are qualified as blood collector vehicles. 	
Revision(s) to this procedure: Added #4 on page 3.	
EFFECTIVE DATE	REVISION DATE
Immediately	05/08/15

STATE OF FLORIDA
Division of Motorist Services

PROCEDURE #	SUBJECT:
RS-34	HEAVY VEHICLE USE TAX
<p>4. The original or a copy of the electronically filed Form 2290, IRS Schedule 1, accurately completed. The electronic copy will show a slightly visible watermark with the wording "Received XX/XX/XXXX."</p> <p>NOTE: For Non-Exempt Vehicles, if the receipted stamp is not clear or dark enough to read, the customer must provide proof of payment which includes the front and back of the cancelled check, a bank statement indicating the amount of tax paid, or electronic acknowledgement indicating a payment of tax or an IRS printout of the taxpayer's account showing the amount of tax paid.</p> <p>NOTE: For Exempt vehicles, if the receipted stamp is not clear or dark enough to read, the customer must provide the original receipted IRS Schedule 1, Form 2290 so the clerk can make a darker copy and confirm that they saw and verified the stamp.</p> <p>NOTE: Sometimes the stamp on a Form 2290 is illegible or very light and will not photocopy or scan well; however, the clerk is able to read it. In this case, the clerk should circle the stamped area and provide the date and their User ID confirming that they saw and verified the stamp.</p> <p>NOTE: Do not accept a Form 2290 where the VIN numbers or category appears to be altered.</p> <p>NOTE: Businesses with 25 or more vehicles filing Form 2290, IRS Schedule 1, are required to file with IRS electronically. However, IRS is continuing to accept heavy vehicle use payments that were not done electronically. Therefore there may be occasions where a Form 2290 showing the watermark is not available.</p> <p>NOTE: Form 2290 must be in the name of the registrant for the current IRS tax year. However, if a vehicle is being registered in both the name of the owner and another person, Form 2290 may be in one name and the registration may be in another. Form 2290 must also show the vehicle identification number of the vehicle being registered.</p> <p>B. Motor vehicles are exempt from showing proof; if a bill of sale or other acceptable Form of documentation is submitted with Form HSMV 82040 or 82041 indicating the vehicle was purchased within 60 days prior to the application for registration (which would also include a temporary registration or a Temporary Operational Permit).</p> <p>When Form HSMV 82040 or 82041 is submitted after 60 days from the date of purchase, proof of filing or payment must be submitted.</p> <p>C. A comparison between the gross vehicle weight on the registration declared by the vehicle owner and the gross vehicle weight category declared for heavy vehicle use tax must be made. The gross vehicle weight category declared for heavy vehicle use tax must be equal to or greater than the gross vehicle weight declared on the registration.</p> <p>NOTE: The license plate agency must retain a copy of the proof being submitted.</p>	
PAGE #	RS-34-02

STATE OF FLORIDA
Division of Motorist Services

PROCEDURE #

RS-34

SUBJECT:

HEAVY VEHICLE USE TAX

IV. MISCELLANEOUS:

1. When an applicant does not have one of the acceptable proofs of filing, payment or exemption, they must contact the Internal Revenue Service (IRS) in person for assistance. The following link is a listing of all Florida IRS office locations:

<http://www.irs.gov/localcontacts/article/0,,id=98268,00.html>

2. The following link will direct you to Internal Revenue Service (IRS) Schedule 1, Form 2290:

<http://www.irs.gov/pub/irs-pdf/f2290.pdf>

NOTE: The above link shows the gross vehicle weight rating associated with each category.

3. Refer to DMS TL-62 for Heavy Vehicle Use Tax Report information and the requirements of the tax collector for submission of HVUT documents.
4. **When a tax collector's office or license plate agency receives an "HVUT Error Report" from the Motorist Review Unit, the county is required to respond back to the unit within 15 working days with details of the actions taken on each error shown on the report. If a response is not received back within the 15 business days, the Motorist Review Unit will contact the county's HVUT designee to determine what the delay is. If additional time is required by that county, an additional five (5) working days may be allowed. However, failure to submit the required HVUT documents to the Motorist Review Unit after the allowed timeframe (which may include the additional five days) will result in a Registration stop being recorded on the customer's registration record. This will prevent renewal of the license plate.**

Non-compliance could also result in the suspension of the capability to perform HVUT Transactions.

5. If a tax collectors office or license plate agency receives suspicious or questionable documents or suspects' fraud, a notation beside the transaction on the EOD Report should be made indicating that the documents are suspicious or questionable. Upon receipt, the department will forward the documents to the Federal Highway Administration (FHWA) for verification.
6. When a Form 2290 is submitted, the EIN should be completed in the space provided. If the social security number or "applied for" is entered in the space provided for the EIN, the application should be rejected. A valid EIN must be shown and may be checked using Sunbiz; however, not all EIN's will be verifiable within Sunbiz. If the EIN can not be verified within Sunbiz, the application should not be rejected. An example would be if the business was not incorporated. If the business is not incorporated, the EIN can not be verified within Sunbiz.

PAGE #

RS-34-03