

**Florida Department of Highway Safety and Motor Vehicles
Division of Motorist Services**

PROCEDURE: RS-34	SUBJECT: HEAVY VEHICLE USE TAX
DESCRIPTION AND USE: THIS PROCEDURE PROVIDES INFORMATION AND INSTRUCTIONS TO ASSIST EMPLOYEES OF THE TAX COLLECTOR, LICENSE PLATE AGENT AND THE FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES (FLHSMV) IN THE COLLECTION OF PROOF OF HEAVY VEHICLE USE TAX.	
<p>I. PROVISIONS OF LAW:</p> <p>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 (GVW) of 55,000 pounds or more prior to registration and issuance of a license plate.</p> <p>II. VEHICLES SUBJECT TO HVUT:</p> <p>A. Truck Tractors with a combined gross vehicle weight of 55,000 pounds or more. B. Heavy trucks with a gross vehicle weight of 55,000 pounds or more. C. Buses with a gross vehicle weight of 55,000 pounds or more.</p> <p>III. PROOF OF FILING, PAYMENT OR EXEMPTION:</p> <p>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"> 1. The original or a copy of the accurately completed Internal Revenue Service (IRS) Schedule 1, Form 2290, stamped “received” by IRS. 2. The original or a copy of the 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. 3. The original or a copy of the completed and stamped “received” IRS Schedule 1, Part II, Form 2290, for vehicles weighing 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. 4. The original or a copy of the electronically filed IRS Schedule 1, Form 2290. The electronic copy will show a slightly visible watermark with the wording “Received XX/XX/XXXX.” 	
<p>Revision(s) to this procedure: Statutory review. Removed all “Note” headings, provided links to statutes, procedures and forms. Added Historical Revisions section, and changed “applicant” to “customer”. Added letter “C” to section III, as well as #7 & #8 under Miscellaneous.</p>	
EFFECTIVE DATE: Immediately	REVISION DATE: 04/09/20

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- a. For Non-Exempt Vehicles, if the receipted stamp is not clear or dark enough to read, the customer must provide proof of payment. Examples of proof include the front and back of the cancelled check; a bank statement indicating the amount of tax paid; an electronic acknowledgement indicating a payment of tax, or an IRS printout of the taxpayer's account showing the amount of tax paid.
 - b. 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. The clerk can make a darker copy and confirm that they saw and verified the stamp. Sometimes the stamp on 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.
 - c. Form 2290 will not be accepted if the VIN number or category appears to be altered.
 - d. Businesses with 25 or more vehicles filing Schedule 1, Form 2290, are required to file with the IRS electronically. However, the IRS is continuing to accept heavy vehicle use payments that were not submitted electronically. Therefore, there may be occasions when the watermark is not available on Form 2290.
 - e. 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.
- 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, Application for Certificate of Title with/without Registration](#), this indicates the vehicle was purchased within 60 days prior to the application for registration. When Form HSMV 82040 is submitted after 60 days from the date of purchase, proof of filing or payment must be submitted.
- C. The yearly tax filing period for the IRS Schedule 1, Form 2290, runs between July 1 through June 30. You must see proof of payment for the tax period in which the customer is registering the vehicle (i.e., Form 2290 must be for the current IRS tax year). However, there is an exception if registration is made in the months of July, August, or September. For registrations in these months, the customer may present either the current or the past fiscal year's Schedule 1, Form 2290, as explained on the IRS Publication titled, Instructions for Form 2290.**
- D. 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. The license plate agent must retain a copy of the proof being submitted.

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IV. MISCELLANEOUS: 1. When a customer does not have one of the acceptable proofs of filing, payment or exemption, they must visit an Internal Revenue Service (IRS) office in person for assistance. For a complete list of all Florida IRS office locations click here . 2. The following link will direct you to the IRS Schedule 1, Form 2290: http://www.irs.gov/pub/irs-pdf/f2290.pdf 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 agent receives an "HVUT Error Report" from the Motorist Review Unit, the county is required to forward a response within 15 working days with details of the actions taken on each error shown on the report. If a response is not received within the 15 business days, the Motorist Review Unit will contact the county's HVUT designee to determine why there's been a delay. 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 collector's office or license plate agent receives suspicious or questionable documents and suspects fraud, a notation beside the transaction on the EOD Report should be made indicating that the documents are suspicious or questionable. Upon receipt, FLHSMV will forward the documents to the Federal Highway Administration (FHWA) for verification. 6. When 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 EINs will be verifiable within Sunbiz. If the EIN cannot 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 cannot be verified within Sunbiz. 7. <u>When the name of the registrant is different than the owner on the HVUT 2290, Schedule 1, verification for a license plate or renewal of registration must be provided. A copy of the lease documentation, which verifies the name of the lessee/registrant and includes a description of the applicable vehicle, must be submitted.</u> <u>OR</u>	
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Provide a copy of the Division of Corporations (Sunbiz) document showing the connection between the owner and registrant.

- 8. Through a partnership between FLHSMV, the IRS, and select Tax Collectors, some tax collector offices participate in the 'Alternate Proof of Payment of 2290 Program'. As proof of participation in this program, select counties adhere to additional reporting requirements, including submission of supplemental documents with the Scan Coversheet.**

Historical Revisions:

05/08/2015 - Added #4 on page 3.

03/24/2014 – Updated information on pages 1 & 3 and added a Note to page 2.

11/20/2012 – Changed information on page 1 and added Notes to page 2.

03/02/2009 – Added C to section II on page 1. Added #6 to page 3. Added the electronic filing of form 2290 as Exhibit A.

01/07/2009 – Made clarification on page 1. Added exception to NOTE on page 2. Added #5 on page 3.

07/09/2008 – Revised requirements of form 2290 throughout the procedure.

08/15/2007 – Reworded section III on page 1 to include the Form 2290 must be viewed by tax collector. Included links to the Florida IRS offices and the Form 2290. Referred to reporting requirements of the tax collectors on page 2.

12/22/2005 – Added registration requirements on p 1 and 2.