

Federal Heavy Vehicle Use Tax Changes

New Information

This memo provides new Federal Heavy Vehicle Use Tax (FHVUT) information for:

- Electronically-filed Schedule 1, Form 2290.
- Changes to acceptable proof of payment for Schedule 1, Form 2290.

Electronically-Filed 2290

As of August 2007:

- Taxpayers may file their Internal Revenue Service (IRS) Schedule 1, Form 2290 electronically (for one or more vehicles). The IRS Web site has electronic 2290 filing information online at www.irs.gov/efile/article/0,,id=170570,00.html.
- Taxpayers who file Schedule 1, Form 2290 electronically are e-mailed a receipt containing a watermark with the words "IRS e-file, Received month/day/year" as proof of FHVUT payment.
- Taxpayers are required by The American Jobs Creation Act to E-file the Schedule 1, Form 2290 if they are filing **for 25 or more vehicles** in a taxable period; however the IRS is still accepting and receipting manual filings during the transition to electronic filing. Further information is available online at www.irs.gov/efile/article/0,,id=172124,00.html.

Changes to Acceptable Proof of FHVUT Payment

The Department of Motor Vehicles (DMV) **will no longer accept** an original (non-receipted) Schedule 1, Form 2290, a check or money order made payable to the IRS, and a stamped envelope addressed to IRS as proof of FHVUT payment.

Any of the following **may be accepted** by the DMV as proof of FHVUT payment upon renewal of registration:

- Original or photocopy of an IRS receipted Schedule 1, Form 2290 (manually stamped **or** electronically watermarked).
- A photocopy of Schedule 1, Form 2290, filed with the IRS **and** a photocopy of the front and back of the canceled check payable to the IRS for the tax.
- Evidence showing applicant is making payments to IRS.

Background

Commercial vehicles or buses with an unladen weight of 8,001 pounds or more and/or operated at a combined gross vehicle weight of 55,000 pounds or more must have

evidence of payment, or exemption from, the FHVUT before the vehicle can be registered.

Previously, DMV would accept as proof of FHVUT payment, an original (non-receipted) Schedule 1, Form 2290, a check or money order made out to IRS, and a stamped envelope made out to IRS.

Reference

US Code, Title 26: Internal Revenue §§41.6001-2, 4481

Handbook of Registration Procedures §9.095

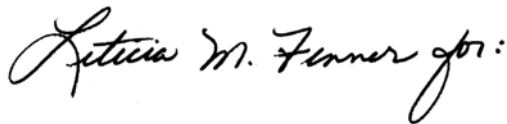
Vehicle Code §4750

Distribution

Notification that this memo is available online at www.dmv.ca.gov under Publications was made via e-mail alert in January 2008.

Contact

Call the DMV Customer Communications Section at (916) 657-6560 for further clarification of this memo. Upon request, this document can be produced in Braille or large print.

Handwritten signature of Leticia M. Fenner in cursive script.

KEN MIYAO, Acting Deputy Director
Communication Programs Division