

FHVUT – Extension for Form 2290 Update

New Information

Congress has extended collection of the Federal Heavy Vehicle Use Tax (FHVUT) through September 30, 2012. In addition, taxpayers must file a Heavy Highway Use Tax (Form 2290), Schedule 1, with the Internal Revenue Service (IRS) by November 30, 2011, for the full year on vehicles first used in July, August, or September 2011.

The new Form 2290, Schedule 1 will be available after September 30, 2011. Taxpayers can still pay their 2010 excise tax to the IRS and register their new or used vehicle through the Department of Motor Vehicles (DMV) to obtain their current sticker.

Procedures

During the months of July through November, 2011, continue to follow the instructions in VIN 2011-26 FHVUT – Extension for Form 2290 memo with the exception of:

If a vehicle was previously on planned non-operation (PNO), instruct the customer to complete the following two sections of Form 2290 to declare that tax is not due because operation of the vehicle was suspended and does not meet the mileage requirement:

- Statement in Support of Suspension, **and**
- Schedule 1, Vehicles for Which Tax is Suspended — 5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles).

Taxpayers can register their **newly** acquired vehicle subject to FHVUT without proof of tax payment if one of the following applies:

- They present the Certificate of Title or an original or a photocopy of a bill of sale showing that the vehicle was purchased in the **150** days prior to the date of application for registration.
- The vehicle was not registered in any state subsequent to the date of purchase.

Taxpayers may request a copy of their Form 2290, Schedule 1, for the taxable period of July 1, 2010, through June 30, 2011, by calling the IRS toll free number, at 1-866-699-4096.

For additional information and further updates, visit the IRS Trucking Tax Center at:

<http://www.irs.gov/efile/article/0,,id=231565,00.html>.

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Background

The IRS collects an annual tax on commercial motor vehicles that operate at or over 55,000 pounds combined gross vehicle weight. Congress has extended the tax, and the IRS has issued a temporary regulation that postpones the due date to file the Form 2290 until September 30, 2012.

The DMV accepts the immediately preceding year's FHVUT proof of payment through September of each year. This year due to the IRS extension of the filing period, DMV will accept the preceding year's FHVUT proof through November 30, 2011.

Reference

VIN 2011-26 FHVUT — Extension for Form 2290

Distribution

Notification that this memo is available online, at www.dmv.ca.gov under Publications was made via California DMV's Automated E-mail Alert System in October 2011.

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.

A handwritten signature in blue ink, appearing to read "J. Shiimoto". The signature is stylized with large loops and a cursive style.

JEAN SHIOMOTO, Deputy Director
Communication Programs Division

Attachment

VEHICLES PREVIOUSLY ON NON-OPERATIONAL STATUS

Instruct customer to complete Form 2290, specifically filling in each PART II (check all that apply)

Samples of Part II of IRS 2290

PART II of Form 2290

CRPS, check here ▶ | 6 |

Part II Statement in Support of Suspension (Complete the statements that apply. Attach additional sheets if needed.)

7 I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply): 5,000 miles or less 7,500 miles or less for agricultural vehicles during the period July 1, 2010, through June 30, 2011, and are suspended from the tax. Complete and attach Schedule 1.

8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2009, through June 30, 2010, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶

b Vehicle identification numbers _____

9 I declare that vehicle identification numbers _____ were listed as suspended on the Form 2290 filed for the period July 1, 2009, through June 30, 2010. These vehicles were sold or transferred to _____ on _____ At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

PART II of Form 2290, Schedule 1

Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). Enter VIN.													Category
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	W
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	W

The IRS customer support team can assist the taxpayers with expert advice, including how to obtain a copy of their Schedule 1 for the July 1, 2010 thru June 30, 2011 period. The taxpayers can contact a representative by calling the toll-free number at 1-866-699-4096.