

## FHVUT — Extension for Form 2290

### New Information

The Internal Revenue Service (IRS) has informed the Department of Motor Vehicles (DMV) that this year's due date for taxpayers to file their Federal Heavy Vehicle Use Tax (FHVUT) Schedule 1, Form 2290 has been extended to November 30, 2011. The IRS also announced that it will not provide receipts for Form 2290 filings for the current tax year (July 1, 2011 – June 30, 2012) until **after** November 1, 2011.

Therefore, for applications requiring FHVUT verification, the DMV will accept FHVUT proof of payment for the previous tax year of July 1, 2010 – June 30, 2011, **until** November 30, 2011.

The IRS has issued a postcard to inform taxpayers of the Form 2290 delay and their options for payment once the form is available (see attached).

### Procedures

The following may be accepted by DMV as proof of FHVUT payment through November 30, 2011:

- Original or photocopy of an IRS receipted Form 2290 (electronically watermarked **or** manually stamped) for the previous tax year of July 1, 2010 – June 30, 2011.
- A photocopy of Form 2290 for the previous tax year of July 1, 2010 – June 30, 2011, filed with the IRS **and** a photocopy of the front and back of the cancelled check payable to the IRS for the entire FHVUT payment.
- Original or photocopy of an IRS receipted Form 2290 (electronically watermarked **or** manually stamped), listing the vehicle as exempt for the previous tax year of July 1, 2010 – June 30, 2011.

Taxpayers may contact the IRS for further Form 2290 information or to request a copy of their July 1, 2010 – June 30, 2011, Form 2290 for their vehicle registration, at the IRS toll-free number, 1-866-699-4096.

Once the IRS begins issuing receipted Form 2290s for the **new** tax year of July 1, 2011 – June 30, 2012, revert to normal procedures and submit that proof of FHVUT payment to DMV for applications requiring FHVUT verification.

**NOTE:** Once a vehicle application that required FHVUT verification has been completed, no further verification of FHVUT payment is required. Do not send a new (2011-2012) Form 2290 to DMV for a vehicle that has **already** been registered for the year.

## **Background**

The IRS collects an annual tax on commercial motor vehicles that operate at or over 55,000 pounds combined gross vehicle weight. Currently, Congress is considering extending the tax, and the IRS has issued a temporary regulation that postpones the due date to file the Form 2290 until November 30, 2011.

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.

## **References**

VIN 2010-36 Updates to Federal Heavy Vehicle Use Tax

## **Distribution**

Notification that this memo is available online, at **[www.dmv.ca.gov](http://www.dmv.ca.gov)** under Publications was made via California DMV's Automated E-mail Alert System in September 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 a large loop at the beginning and a cursive script for the rest of the name.

JEAN SHIOMOTO, Deputy Director  
Communication Programs Division

Attachment

## IRS Postcard Text

**Form 2290 Due Date has been Postponed**

Under current law, the Heavy Highway Vehicle Use Tax (Form 2290) ends after September 30, 2011. While Congress is considering extending the tax, the Internal Revenue Service has issued a temporary regulation that postpones to November 30, 2011 the due date to file Form 2290 for the tax period beginning July 1, 2011 for vehicles used during the months of July, August and September, 2011. If a return for the tax period beginning July 1, 2011 is filed and payment 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.

The state vehicle registration offices will accept Schedule 1 of Form 2290 for the period July 1, 2010 thru June 30, 2011 for any application for state registration occurring during the months of July, August, September, October and November, 2011. However, you must still file a return and pay any tax due once the form is available. The IRS will monitor filings of Form 2290 for the tax period beginning July 1, 2011 in 2012.

For more information, please visit [www.irs.gov/trucker](http://www.irs.gov/trucker).

**E-file is the best way to go for Form 2290 filers**

Starting this year, the IRS will no longer mail you a Form 2290, Heavy Highway Vehicle Use Tax Return. Although alternative resources are available to obtain a tax form, you may want to consider filing your Form 2290 electronically. The electronic version of Form 2290 will improve excise tax processing, save personal resources (e.g., time & postage) and reduce preparation and processing errors. Your Schedule 1 is available for printing immediately after your return is accepted by the IRS. E-filing is the fast, secure, easy and accurate way to file returns and pay any tax due. You cannot e-file forms directly with the IRS. Form 2290 must be filed through an approved e-file provider. Select a provider at [www.irs.gov/trucker](http://www.irs.gov/trucker). There is a fee charged to file electronically that varies by provider.

Our customer support team knows what you need to file Form 2290 and can assist you with expert advice, including how to obtain a copy of your Schedule 1 for the July 1, 2010 thru June 30, 2011 period. You can contact a representative by calling our toll-free number at 1-866-699-4096. If you prefer to file a paper return, you may obtain a Form 2290, by either calling 1-800-829-3676 or visiting [www.irs.gov](http://www.irs.gov) and looking for the link to Forms and Publications.