



## **Heavy Vehicle Use Tax (HVUT)**

### **IRS Tax Form Schedule 2290**

### **Title 26, Code of Federal Regulations, Part 41**

#### **Introduction**

Proof of payment of HVUT is required on all vehicles registering in Minnesota with a taxable declared gross weight of 55,000 pounds or more. The taxable year for the purpose of HVUT is July 1<sup>st</sup> through June 30<sup>th</sup>. Vehicles in use for all 12 months of the taxable year have tax due August 31<sup>st</sup>. Vehicles used for a portion of the tax year, the tax is due the month following the first use of the vehicle. Vehicles used for 5,000 miles or less and agricultural vehicles operating 7,500 miles or less are exempt from paying but must file the IRS tax schedule 2290.

#### **When to File**

Form 2290 must be filed for each month a taxable vehicle is first used on public highways during the current taxable period. The tax period begins July 1<sup>st</sup> and ends June 30<sup>th</sup>.

*Example:* Taxable vehicle is used on July 1<sup>st</sup>, the filing deadline date for filing of form 2290 is August 31<sup>st</sup>.

#### **New Vehicles**

Tax is not due until the month following first use of vehicle proof of HVUT. Proof of payment of HVUT tax will not be required to the state until the next registration year. However, the taxpayer is required to file a return and pay any HVUT due.

#### **Transfer of vehicle**

Proof of payment will not be required on the transfer of a vehicle purchased within 120 days prior to registration renewal. However, the taxpayer is required to file a return and pay any HVUT due.

#### **Increase gross weight**

If the vehicle owner increases the registered vehicle weight from less than 55,000 pounds to more than 55,000 pounds, proof of payment of HVUT is required. If the vehicle owner increases the registered vehicle weight from 55,000 pounds or more to a higher weight, category registration is not denied if proof of payment is not presented at the higher weight. However, the taxpayer is required to file and pay HVUT at the higher weight.

#### **Proof of HVUT payment verification requirement for vehicle registration**

- 1) Stamped paid receipt copy of IRS schedule 1 or
- 2) Photocopy of form 2290 schedule 1 with both sides of canceled check *or*
- 3) E-file, copy of schedule 1 with IRS verification of filing and payment

Proof of payment for all online and offline renewals must be retained in deputy registrar office for one year.

#### **Exempt vehicles**

The following types of vehicles are not required to pay or file HVUT with the IRS:

- 1) Vehicles owned by federal, state or local government agencies
- 2) Native American tribal government, if the vehicles use is an essential tribal government function
- 3) Mass transportation authority
- 4) American National Red Cross
- 5) Qualified blood collector vehicles with at least 80% of use was by a qualified blood collector organization
- 6) Non-profit volunteer fire department, ambulance association or rescue squad
- 7) Non-highway specially designed machinery