

Vehicle Licensing Guide

Heavy Vehicle Use Tax (HVUT) VLIC-4.630

Original Date: 08/1991
Revision Date: 10/25/2021

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POLICY	
Title: Heavy Vehicle Use Tax (HVUT)	
Effective Date: August 1991	Revision Date:
Authority: Code of Federal Regulations: 26 CFR 41.6001-2 ; Code of VA § 46.2-649	
Policy: DMV will record proof that a customer has paid heavy vehicle use tax (HVUT) to the Internal Revenue Service (IRS) for all required vehicles that weigh over 55,000 pounds prior to registering (or re-registering) in Virginia. Customers that fail to pay HVUT will have a stop placed on their vehicle record until appropriate proof of paid HVUT is received by DMV.	
Exception: If the customer has purchased the vehicle within 60 days of registering the vehicle, the customer is not required to present proof of payment of HVUT until the next registration transaction.	

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OVERVIEW

Heavy Vehicle Use Tax (HVUT) is an annual tax, collected by the IRS, on most vehicles with a gross weight of 55,000 pounds or more. The taxable period is July 1 through June 30. Prior to registering (or renewing an existing registration), customers must present proof that they have paid the HVUT to the IRS. If the customer is receiving quarterly plates, they only have to present proof of HVUT being paid ONCE during the taxable year.

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HVUT EXEMPTIONS

The use of a highway motor vehicle is not subject to the Heavy Vehicle Use Tax if it is used and actually operated by:

- The Federal government
- The District of Columbia
- A state or local government
- The American National Red Cross
- A Non-profit volunteer fire department, ambulance association and rescue squad
- An Indian tribal government (for vehicles used in essential tribal government functions)
- A mass transportation authority

Also exempt from tax (and thus not required to be reported on IRS Form 2290) is the use of:

- Vehicles not considered highway motor vehicles (e.g. vehicles designed for off-highway transportation specifically designed mobile machinery for non-transportation functions.
- Qualified blood collector vehicles used by qualified blood collector organizations.

The following VEHICLES are **exempt from paying HVUT and MUST provide proof of exemption:**

- Commercial vehicles traveling fewer than 5,000 miles annually
- Agriculture vehicles traveling fewer than 7,500 miles annually

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CUSTOMER REQUIREMENTS

1. Submit a completed "Vehicle Registration Application" ([VSA-14](#)) or pre-printed registration renewal notice (VSA-2).
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2. Present any of the following IRS forms and supporting documentation showing proof of payment of HVUT to the IRS.
NOTE: Form 2290 is a tax return showing the amount of tax due from the taxpayer. Schedule 1, which accompanies a 2290, lists each taxable vehicle by VIN.
 - a. Paper Schedule 1 receipt - received by the customer from the IRS.

- May be original or photocopy
 - Must be stamped "received" by the IRS on the document.
- b. Electronic Schedule 1 receipt - received by the customer from the IRS.
- May be original or photocopy
 - Must have a clear and legible watermark.
- c. IRS Form 2290 (copy)
- Must be completed, signed, and dated.
 - Must be accompanied by:
 - i. A copy of the Schedule 1 associated with the 2290, and
 - ii. Proof of tax payment.
 1. Acceptable forms of proof that payment was accepted by the IRS include:
 - a. A copy (front and back) of the cancelled check used to pay the tax.
 - b. A receipt or other document from the US Department of the Treasury, the IRS, a bank or other financial institution, or a third-party tax-payment service, confirming payment of the tax. **END REVISION>>>>>**

NOTE: If the customer does NOT have proof that they paid HVUT AND their vehicle record does not have a stop, they may receive their registration, provided they present proof of HVUT paid within 90 days. Customers that fail to pay their HVUT within the 90 day period will have their vehicle record suspended.

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FRONT COUNTER CSR PROCESS

1. Review the customer's completed Vehicle Registration Application ([VSA-14](#)) or pre-printed registration renewal notice (VSA-2).
2. Review the customer's proof of HVUT payment, when prompted by the system. See table below to determine what is an acceptable or questionable proof of HVUT payment:

Acceptable Proof of HVUT Payment	Questionable Proof of HVUT Payment
Original or photocopy of a stamped received Schedule 1 (IRS form 2290), returned by the IRS to the customer.	Modified versions of the Schedule 1 (IRS form 2290), including but not limited to: <ul style="list-style-type: none"> • Handwritten information on the electronic version of the form. • Altered information on hand stamped received or electronic version of form.
Original or photocopy of the electronically filed Schedule 1 (IRS form 2290) with a clear legible watermark.	No watermark or stamp "received" on the IRS form 2290.
<<<<<REVISION A copy of a completed, signed, and dated IRS Form 2290 (Heavy Highway Vehicle Use Tax Return) and the Schedule 1 associated with that tax return (such as a cancelled check or a receipt). END REVISION>>>>>	

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Note: The VIN for each vehicle being registered must be listed on the Schedule 1.

3. If the proof of HVUT payment is acceptable, record HVUT receipt or exemption (if applicable) by VIN in the system.

Note: If the customer does NOT have proof that they paid HVUT AND their vehicle record does not have a stop, they may receive their registration.

 - They must present proof of HVUT paid within 90 days.
 - Customers that fail to pay their HVUT within the 90 day period will have their vehicle record suspended.
4. If the proof of HVUT payment is questionable, request customer to complete an IRS consent form, if they have not already done so.
 - Send questionable form and consent form to Motor Carrier Services (MCS) via the Landing Zone.
 - If the Landing Zone is down, fax the documents to MCS at (804) 367-1058.
 - Schedule 1 (IRS Form 2290) and consent forms can be printed from the [IRS website](#); look for the applicable tax year.

Note: If the document is deemed to have been forged or altered, MCS staff will review the Law Enforcement Incident Reporting Guidelines ([LE-1.00](#)) and take appropriate measures.

5. Scan the proof of HVUT payment document(s) to the "LZ Operating Authority" Landing Zone.
6. Return the proof of HVUT payment document(s), if applicable, to the customer. **END REVISION>>>>>**

7. Continue the vehicle registration transaction in accordance with appropriate [VLIC-4.000](#).

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POINTS TO REMEMBER

- If a customer increases the weight of their vehicle to 55,000 pounds or more during a registration period they are NOT required to show proof of HVUT until they renew their registration.
- DO NOT contact the IRS directly regarding a questionable Schedule 1 (IRS Form 2290).
- An electronic copy of the Schedule 1 (IRS Form 2290) with handwritten information is considered a questionable document and must be submitted to MCS for review.
- If the customer purchased the vehicle within 60 days of registering it, the customer is not required to present proof of payment of HVUT until the next registration transaction.
- Schedule 1 (IRS Form 2290) and consent form must be filed for the correct taxable year. Forms can be found on [IRS](#) website for the current and previous years.
- MCS staff will review the Law Enforcement Incident Reporting Guidelines ([LE-1.00](#)) and take appropriate measures, if the Schedule 1 (IRS Form 2290) has been forged or altered.

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CONTACT

For additional information contact:

- Your CSC Manager/Assistant Manager
- DMV Customer Contact Center Help Desk at (804) 497-7100