NOTICE OF PROPOSED GUIDANCE DOCUMENT

Heavy Vehicle Use Tax

Pursuant to Wis. Stat. s. 227.112, the Wisconsin Department of Transportation is hereby seeking comment Heavy Vehicle Use Tax s. 341 a proposed guidance document.

PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to the Wisconsin Department of Transportation for 21 days by:

- 1. Department's website: https://wisconsindot.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/hvut.aspx
- 2. Mailing written comments to:
 Division of Motor Vehicles

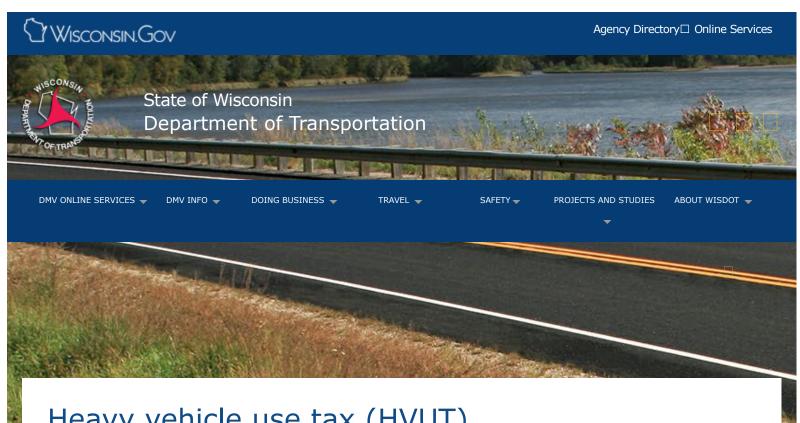
Wisconsin Department of Transportation 4822 Madison Yards Way PO Box 7336 Madison, WI 53707-7336

WEBSITE LOCATION OF FINAL GUIDANCE DOCUMENT

The final version of this guidance document will be posted at <u>wisconsindot.gov</u> to allow for ongoing comment.

AGENCY CONTACT

DOTDMVGuidanceDocs@DOT.WI.GOV



Heavy vehicle use tax (HVUT)

Online services

Forms and publications

Interstate vehicle credentials (cross state lines)

Intrastate vehicle credentials (operate within Wisconsin only)

Commercial driver license (inter and intra)

Motor carrier credentials

Motor carrier enforcement and truck safety

OSOW vehicle permits

OSOW forms and applications

OSOW permit update sign up

Freight movement (road, rail, water or sky)

HVUT is an annual federal highway use tax paid to the federal Internal Revenue Service (IRS) on vehicles operating on public highways at a gross weight of 55,000 lbs. and greater. The federal government distributes revenues back to the states for highway construction and maintenance projects.

A carrier must send proof of payment of the HVUT to the Division of Motor Vehicles (DMV) along with their registration renewal. Proof of compliance may be either a copy of a receipted schedule 1 (from IRS form 2290) with a copy, both sides, of their canceled check, or a copy of the electronic receipt of Schedule 1 showing the dated e-file watermark, or a copy of the IRS form 2290 with a copy of the electronic IRS payment confirmation screen.

For vehicles exempted from the heavy vehicle use tax payment by the IRS, a statement of exemption must be submitted by the carrier with their registration renewal.

A carrier must send a copy of the IRS form 2290 showing their request for suspension from the HVUT payment with their registration renewal for vehicles that qualify for suspension.

The Internal Revenue Service (IRS) encourages taxpayers to electronically file their Form 2290 by the due date of August 31 and, if warranted, pay the associated tax. For more information about e-filing of the Form 2290 please visit IRS website.

Taxpayers can continue to file and pay their HVUT taxes with the IRS Taxpayer Assistance Centers (TAC). To ensure good customer service, the IRS would like to remind trucker-taxpayers that an appointment is required with the IRS TACs for those wishing to file a paper Form 2290, pay the tax, and/or ask questions about their situation. An appointment can be made by calling the IRS at (844) 545-5640.

More information concerning HVUT tax can be found at the IRS Trucking Tax Center. You can also download Form 2290 from the IRS website.

 Mileage and Heavy Vehicle Use Tax (HVUT) Reporting periods – Provides reporting periods for renewal applications

For Intrastate information:

Research and information (608) 266-1466

For Interstate information:

Motor carrier services (608) 266-9900

Related links:

- Weight restriction programs
- Motor carriers and trucking

Questions about the content of this page:

Motor carrier registration

International registration plan (IRP) or International fuel tax agreement (IFTA)

Wisconsin Department of Transportation Motor Carrier Services P.O. Box 7979 Madison WI 53707-7979

Email irp-ifta@dot.wi.gov Phone (608) 266-9900

Contact Information

Contact Us

■ Support

Translate website□
Traducir el sitio de web□

翻譯網站

Website übersetzen \square

ترجمة الموقع

Txhais website□ 웹 사이트 번역

Перевести сайт

Forms/Notices

Acceptable use policy

Forms

Legal notices

Privacy policy

Software information

WisDOT Employees

Employee information

PTA web

HR Self-Service

Travel Expenses

WisDOT LearnCenter

