

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-driv-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 wisconsindot.gov to allow for ongoing comment.

AGENCY CONTACT

DOTDMVGuidanceDocs@DOT.WI.GOV



State of Wisconsin Department of Transportation

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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

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