



GEORGIA DEPARTMENT OF REVENUE

▪ MOTOR VEHICLE DIVISION ▪

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Lynnette T. Riley, Commissioner ▪ Georgia Steele, Director

Heavy Highway Vehicle Use Tax (HVUT) and IRS validated proof of payment.

Authority

Surface Transportation Assistance Act of 1982
Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU)
23 CFR 669-Enforcement of Heavy Vehicle Use Tax
26 CFR 41.6001-2-Proof of Payment for State Registration
26 U.S.C 4481-Imposition of Tax

Heavy Highway Motor Vehicles with a **taxable gross vehicle weight (GVW) of 55,000lbs or greater** (Taxable Vehicles) are required to provide an Internal Revenue Service (IRS) receipted **Schedule 1 of Form 2290** as “proof of payment” of Heavy Highway Vehicle Use Tax (HVUT) **prior to, and as a condition of Highway Motor Vehicle registration**. It is recommended that Schedule 1/Form 2290 imaged/electronic records are **retained for a period of 3 calendar years for audit purposes**.

- Taxable Vehicles may register without proof of Heavy Highway Vehicle Use Tax provided applicant presents a Bill of Sale which reflects a vehicle’s purchase date is within sixty (60) days of Application date.
- Taxable Vehicles classified as “Tax Suspended” (used on public highways 5,000 miles or less during tax period/7,500 miles or less if Agricultural vehicle) are still required to file and provide proof of either tax paid or suspension of tax paid for the taxable period.

Instructions for Filing Heavy Highway Vehicle Use Tax (HVUT):

1. Go to the **IRS E-file site**: <https://www.irs.gov/uac/e-file-Form-2290> .
2. Ensure you have your Employer Identification Number (EIN), Vehicle Identification Number (VIN) for each vehicle and Taxable Gross Weight for each vehicle being registered.
3. Select E-file provider, then click “Leave IRS site” to enter privately owned and operated E-file provider website.

IRS validated proof of Heavy Highway Vehicle Use Tax (HVUT)/2290:

- ✓ Applicants should only provide photocopies of IRS validated proof, as received documents are only stored electronically and available for access by Federal and/or State compliance, audit, & enforcement personnel.
 - VINs listed on 2290 must match Taxable Vehicles registered to avoid refile as VIN correction.
 - Each page of 2290 must include IRS payment received Watermark/E-file stamp.
 - Each page of 2290 must reflect correct July 1st-June 30th tax period year.

***Taxable Vehicles registered July 1st-September 30th may submit 2290’s reflecting period beginning prior year or current year.**

***Taxable Vehicles registered October 1st-June 30th may only submit 2290’s reflecting period beginning in the current year.**

Exemptions. The use of certain highway motor vehicles is exempt from the tax (and thus not required to be reported on a Form 2290) if certain requirements are met. The use of a highway motor vehicle is not subject to the 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 nonprofit volunteer fire department, ambulance association, or rescue squad, An Indian tribal government but only if the vehicle’s use involves the exercise of an essential tribal government function, or A mass transportation authority if it is created under a statute that gives it certain powers normally exercised by the state. Also exempt from tax (and thus not required to be reported on a Form 2290) is the use of: Qualified blood collector vehicles (see below) used by qualified blood collector organizations, and Mobile machinery that meets the specifications for a chassis as described under *specialty designed mobile machinery for non-transportation functions*, later.



For more information, please visit the Georgia Trucking Portal at www.evisn.dor.ga.gov/Home or scan the QR code.