

Requirements for Registration of Freight Motor Vehicles

Notice #08-16

Vehicle Title and Registration Notice

September 2008



Highlights

INTRODUCTION

This notice is intended to provide county clerks and owners of heavy freight motor vehicles information concerning registration requirements.

Any highway motor vehicle, registered or required to be registered, with a taxable gross weight of 55,000 pounds or more is subject to the Heavy Highway Vehicle Use Tax, and must provide proof of payment as a condition to register the vehicle in Tennessee.

DISCUSSION

Tenn. Code Ann. § 55-4-113 provides that freight motor carriers be registered according to their declared weight. Any highway motor vehicle, registered or required to be registered, with a taxable gross weight of 55,000 pounds or more is subject to the Heavy Highway Vehicle Use Tax.

The **taxable gross weight** of a vehicle is the total weight of the vehicle fully equipped for service, plus the actual weight of the unloaded trailer, plus the weight of the maximum load customarily carried. In the case of a bus, the taxable gross weight is the unloaded weight of the bus, plus 150 pounds for each seat provided for passengers and driver.

Internal Revenue Service (IRS) Form 2290, Schedule 1 is used to report and pay the tax due. Vehicles expected to be used 5,000 miles or less (7,500 miles or less for an agricultural vehicle) during the tax period can have their tax suspended. **The suspension of the Heavy Highway Vehicle Use Tax does not relieve the registrant of paying any state registration fees associated with the vehicle.**

The tax year for a heavy highway motor vehicle runs from July 1 of one year thru June 30 of the next year. Form 2290, Schedule 1 must be filed by the last day of the month following the month of first use. The IRS requires that the balance shown on the form be paid in full by the due date of the return. Payment can be made by check, money order or electronically through the Electronic Federal Tax Payment System (EFTPS). Taxpayers are encouraged to pay and file these returns electronically through a tax preparer or other person qualified to submit these documents electronically.

Required Documentation (proof of payment or suspension of tax)

Registrants are required to surrender proof that the Heavy Highway Vehicle Use Tax has been paid or that the tax has been suspended. A copy of Form 2290, Schedule 1 stamped by the IRS is proof of payment or suspension. If a stamped copy is not available, a non-receipted copy of Form 2290, Schedule 1 and a copy of both sides of the cancelled check used for payment may be accepted.

- *Freight motor carriers are subject to the Heavy Highway Vehicle Use Tax*
- *Tennessee requires proof that the Heavy Highway Vehicle Use Tax has been paid before allowing registration in Tennessee*
- *Federal law allows certain vehicles to be exempt from federal tax*
- *The Tennessee registration fee is required, even if the federal tax does not have to be paid*
- *Proof of payment or suspension of tax is required from the Internal Revenue Service before the vehicle may be registered*



References:

T.C.A. § 55-4-113

Exception for newly purchased vehicles (new or used):

- *Vehicles purchased within the past 60 days do not have to show proof of payment before obtaining state registration*

No proof of payment is required for a newly purchased vehicle if a copy of the vehicle's bill of sale shows that the vehicle was purchased within the last 60 days. This exception is **for registration only** - the IRS Form 2290, Schedule 1 is still required to be submitted and taxes paid no later than the last day of the month following the month of purchase. For example, if the truck was purchased in October, the truck can be registered with the state, within 60 days of the purchase date and tags received without providing Form 2290, Schedule 1; however the Form 2290, Schedule 1 must be filed with the IRS and paid no later than November 30, in this example, to avoid a penalty for filing and paying late.

Additional Information:

- *IRS assistance is available*

For additional information about the Heavy Highway Vehicle Use Tax please contact the Internal Revenue Service at 866-699-4096 (toll-free), Monday through Friday, from 8:00 a.m. to 6:00 p.m., Eastern time. Form 2290 can be obtained by visiting www.irs.gov or calling the IRS at 800-829-3676. You can also file Form 2290 and pay the tax due at any IRS tax assistance center. Tennessee locations are as follows:

City	Street Address	Days/Hours of Service	Telephone
Chattanooga	5740 Uptain Road Chattanooga, TN 37411	Monday-Friday 8:30a.m.-4:30p.m.	423/855-6460
Jackson	109 S. Highland Jackson, TN 38301	Monday-Friday 8:30a.m.-4:30p.m.	731/423-2441
Johnson City	2513 Wesley Street Johnson City, TN 37601	Monday-Friday 8:30a.m.-4:30p.m.	423/282-5024
Knoxville	710 Locust Street Knoxville, TN 37902	Monday-Friday 8:30a.m.-4:30p.m.	865/545-4794
Memphis	22 North Front Street Memphis, TN 38103	Monday-Friday 8:30a.m.-4:30p.m.	901/544-3243
Nashville	801 Broadway Nashville, TN 37203	Monday-Friday 8:30a.m.-4:30p.m.	615/250-5656

- *Assistance is available from Revenue*

For more information regarding vehicle registration in Tennessee, please call our vehicle services call center at 888/871-3171 or 615/741-3101. Assistance for county clerks is available by contacting Revenue's county clerk support staff - Billy Trout (615/741-4177), Kathy Duncan (615/532-6908), or Belinda Boddie (615/253-4073). More information is also available on our Web site, www.Tennessee.gov/revenue.

**References:**

T.C.A. § 55-4-113

The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department for further guidance.

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2010, through June 30, 2011

Keep a copy of this return for your records.

OMB No. 1545-0143

▶ **Attach both copies of Schedule 1 to this return.**
 ▶ **See the separate instructions.**

Type or Print	Name	Employer identification number <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	FOR IRS USE ONLY
	Address (number, street, and room or suite no.)		
	City, state, and ZIP code (For Canadian or Mexican address, see page 5 of the instructions.)		
			T _____ FF _____ FP _____ I _____ T _____

Check if applicable:

- | | |
|---|--|
| <input type="checkbox"/> Address change

<input type="checkbox"/> Amended Return
Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. Do not check this box for any other reason. | <input type="checkbox"/> VIN Correction
Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Do not check this box for any other reason.

<input type="checkbox"/> Final Return
Check this box if you no longer have taxable vehicles to report. |
|---|--|

Part I Figuring the Tax

		Y	Y	Y	Y	M	M
1 Was the vehicle(s) reported on this return used on public highways during July 2010 ? If YES, enter 201007 in the boxes to the right. If NO, see the table on page 3 of the instructions . ▶	1						
2 Tax. Enter the Total from Form 2290, page 2, column (4) ▶	2						
3 Additional tax from increase in taxable gross weight. See page 5 of the instructions . . . ▶	3						
4 Total tax. Add lines 2 and 3 ▶	4						
5 Credits. See page 5 of the instructions ▶	5						
6 Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here <input type="checkbox"/> ▶	6						

Part II Statement in Support of Suspension (Complete the statements that apply. Attach additional sheets if needed.)

- 7** I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply): 5,000 miles or less 7,500 miles or less for agricultural vehicles during the period July 1, 2010, through June 30, 2011, and are suspended from the tax. Complete and attach Schedule 1.
- 8a** I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2009, through June 30, 2010, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶
- b** Vehicle identification numbers _____
- 9** I declare that vehicle identification numbers _____ were listed as suspended on the Form 2290 filed for the period July 1, 2009, through June 30, 2010. These vehicles were sold or transferred to _____ on _____, _____ .
 At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes.** Complete the following. **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
-------------------	-------------	--

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature _____	Date _____
Type or print name below signature.	Telephone number _____

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	Phone no.

Tax Computation

Category	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) (See the tables on page 10 of the instructions.)		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))	Category
	Taxable Gross Weight (in pounds)	(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*	
			\$	\$			\$	
Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2							\$	
W	Tax-Suspended Vehicles (See Part II on page 6 of the instructions.)							

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.

**SCHEDULE 1
(Form 2290)**

(Rev. July 2010)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2010, through June 30, 2011

▶ **Complete both copies of Schedule 1 and attach them to Form 2290.**
▶ **See the Consent to Disclosure of Tax Information on page 2.**

OMB No. 1545-0143

Type or Print	Name as shown on Form 2290	Employer identification number □□-□□□□□□□□	FOR IRS USE ONLY
	Address (number, street, and room or suite no.)		
	City, state, and ZIP code (For Canadian or Mexican address, see page 5 of the instructions.)		

Caution. You must list **all** vehicles. Attach a separate list if needed. See page 7 of the instructions.

Part I Vehicles on Which You Are Reporting Tax. Enter VIN and category.		Category
1	□□□□□□□□□□□□□□□□	
2	□□□□□□□□□□□□□□□□	
3	□□□□□□□□□□□□□□□□	
4	□□□□□□□□□□□□□□□□	
5	□□□□□□□□□□□□□□□□	

Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). Enter VIN.		Category
1	□□□□□□□□□□□□□□□□	W
2	□□□□□□□□□□□□□□□□	W

Part III Summary of Reported Vehicles		a	b
a Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals			
b Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)			

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions. Schedule 1 (Form 2290) (Rev. 7-2010)
Do not cut or separate the forms on this page.

**SCHEDULE 1
(Form 2290)**

(Rev. July 2010)
Department of the Treasury
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2010, through June 30, 2011

▶ **This copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.**

OMB No. 1545-0143

Type or Print	Name as shown on Form 2290	Employer identification number □□-□□□□□□□□	FOR IRS USE ONLY
	Address (number, street, and room or suite no.)		
	City, state, and ZIP code (For Canadian or Mexican address, see page 5 of the instructions.)		

Caution. You must list **all** vehicles. Attach a separate list if needed. See page 7 of the instructions.

Part I Vehicles on Which You Are Reporting Tax. Enter VIN and category.		Category
1	□□□□□□□□□□□□□□□□	
2	□□□□□□□□□□□□□□□□	
3	□□□□□□□□□□□□□□□□	
4	□□□□□□□□□□□□□□□□	
5	□□□□□□□□□□□□□□□□	

Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). Enter VIN.		Category
1	□□□□□□□□□□□□□□□□	W
2	□□□□□□□□□□□□□□□□	W

Part III Summary of Reported Vehicles		a	b
a Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals			
b Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)			

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions. Cat. No. 112500 Schedule 1 (Form 2290) (Rev. 7-2010)

Consent to Disclosure of Tax Information

For the period July 1, 2010, through June 30, 2011

By signing, dating, and entering my employer identification number below, I hereby consent to the Internal Revenue Service (IRS) disclosing information about my payment of the Heavy Highway Vehicle Use Tax (HVUT) for the tax period listed above to the federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV). The information disclosed to the DOT, CBP, and state DMVs will be my Vehicle Identification Number (VIN) and verification that I have paid the HVUT. The IRS may disclose the information to the DOT, CBP, and to the DMVs of the 50 states and the District of Columbia who have other taxing, registration, or information collecting authority. I agree that the American Association of Motor Vehicle Administrators (AAMVA), a third-party nonprofit organization, may be used as an intermediary to transmit my VIN and payment information from the IRS to the state DMVs.

I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the agency receiving the HVUT information is not bound by these laws and may use the information for any purpose as permitted by other federal laws and/or state law. To be effective, this consent must be received by the IRS within 120 days of the date below.

If signed by a corporate officer or party other than the taxpayer, I certify that I have the authority to execute this consent to disclosure of tax information.

Sign Here	▶ _____ ▶	▶ _____ ▶
	Signature	Date
	▶ _____ ▶	▶ _____ ▶
	Type or print name below signature.	Employer identification number

Form 2290-V, Payment Voucher

Purpose of Form

Complete Form 2290-V if you are making a payment by check or money order with Form 2290, Heavy Highway Vehicle Use Tax Return. We will use Form 2290-V to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide Form 2290-V to the return preparer.

Do not file Form 2290-V if you are paying the balance due on line 6 of Form 2290 using EFTPS or electronic funds withdrawal (direct debit).

Specific Instructions

Box 1. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses/small and click on the "Employer ID Numbers (EINs)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS.

Box 2. Enter the amount paid from line 6 of Form 2290.

Box 3. Enter the date as shown on line 1 of Form 2290.

Box 4. Enter your name and address as shown on Form 2290.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form 2290," and the tax period on your check or money order. Do not send cash. Do not staple Form 2290-V or your payment to Form 2290 (or to each other).

- Detach Form 2290-V and send it with your payment and Form 2290. See *Where to file* on page 3 of the Instructions for Form 2290.

▲ Detach here ▲

Form **2290-V**

(Rev. July 2010)
Department of the Treasury
Internal Revenue Service

Payment Voucher

For the period July 1, 2010, through June 30, 2011

▶ See *How To Make Your Payment* on page 7 of the instructions.

▶ **Do not staple or attach this voucher or your payment to your return.**

OMB No. 1545-0143

1 Employer identification number		2 Enter the amount of your payment.		Dollars	Cents
3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M		4 Name Address City, state, and ZIP code (For Canadian or Mexican address, see instructions.)			
Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 804525 Cincinnati, OH 45280-4525					