



MOTOR CARRIER DIVISION
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FEDERAL HEAVY VEHICLE USE TAX

All motor vehicles, including farmer/rancher and special mobile equipment, operating at or registered for a gross vehicle weight (GVW) in excess of 55,000 pounds **must** show proof of payment of Federal Heavy Vehicle Use Tax per U.S.C. Title 23 Section 141.

Proof of payment or exemption of the Federal Heavy Vehicle Use tax on the IRS Form 2290 must be submitted with your renewal packet or your renewal **will not** be processed. Note: 2290 forms are due to the IRS no later than the end of August of each year.

You may obtain information and forms by accessing the IRS website at www.irs.gov. See this link for more 2290 e-filing information and new IRS publications on Imported Heavy Vehicles.

***Proof of 2290 filing must match name and FEIN of the person/business the vehicles are registered in.**