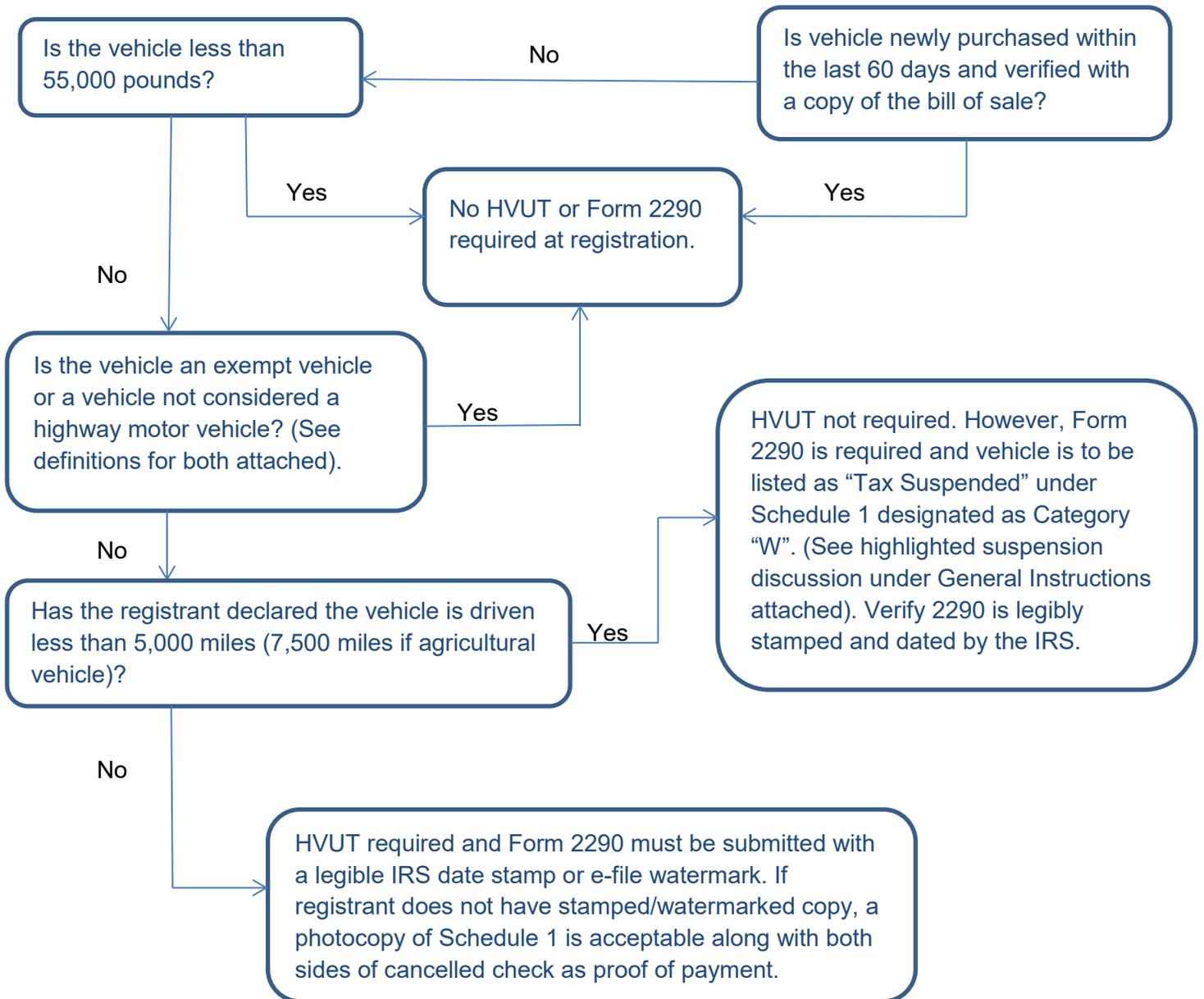


# County Clerk HVUT Flow Chart

10/2017



**Note: The attached paraphrased excerpts from the IRS 2290 Instructions are not to be considered a replacement for reading and understanding “all” instructions relating to HVUT. They are merely a guide to assist in understanding the flowchart above.**

## General Instructions

### Purpose of Form

Use Form 2290 for the following actions:

- Figure and pay the tax due on highway motor vehicles used during the period with a taxable gross weight of 55,000 pounds or more.
- Figure and pay the tax due on a vehicle for which you completed the suspension statement on another Form 2290 if that vehicle later exceeded the mileage use limit during the period. See *Suspended vehicles exceeding the mileage use limit*, later.
- Figure and pay the tax due if, during the period, the taxable gross weight of a vehicle increases and the vehicle falls into a new category. See *Line 3*, later.
- Claim suspension from the tax when a vehicle is expected to be used 5,000 miles or less (7,500 miles or less for agricultural vehicles) during the period. Complete line 7 of Part II of the 2290 and:
  - List the vehicles on which tax is suspended on Schedule 1 and;
  - Count the number of tax-suspended vehicles (designated by Category "W") listed on Schedule 1, Part 1, and enter the number on Schedule 1, Part II line b.
- Claim a credit for tax paid on vehicles that were destroyed, stolen, sold, or used 5,000 miles or less (7,500 miles or less for agricultural vehicles).
- Report acquisition of a used taxable vehicle for which the tax has been suspended.
- Figure and pay the tax due on a used taxable vehicle acquired and used during the period. See *Used vehicle*, later.

Use Schedule 1 for the following actions:

- To report all vehicles for which you are reporting tax (including an increase in taxable gross weight) and those that you are reporting suspension of the tax by category and vehicle identification number (VIN).
- As proof of payment to register your vehicle(s) (unless specifically exempted) in any state. Use the copy of Schedule 1 stamped and returned to you by the IRS for this purpose.
- Use Form 2290-V, Payment Voucher, to accompany your check or money order. Form 2290-V is used to credit your heavy highway vehicle use tax payment to your account. If filing electronically, see *How To Pay the Tax*, later.

**Exempted vehicles (and not required to file Form 2290) include:**

- Gross Taxable Weight less than 55,000 lbs.
- Vehicles used and 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, if use involves the exercise of an essential tribal government function, or
  - A mass transportation authority, if created under a statute that gives it certain powers normally exercised by the state
- Vehicles not considered highway motor vehicles (see below for instructions for this)
- Qualified blood collector vehicles used by qualified blood collector organizations

**Generally, the following kinds of vehicles are not considered highway vehicles:**

- 1) **Specially designed mobile machinery for non-transportation functions.** All of the following must apply:
  - a. The chassis has permanently mounted to it machinery or equipment used to perform certain operations (construction, manufacturing, drilling, mining, timbering, processing, farming, or similar operations) if the operation of the machinery or equipment is unrelated to transportation on or off the public highways.
  - b. The chassis has been specially designed to serve only as a mobile carriage and mount (and power source, if applicable) for the machinery or equipment, whether or not the machinery or equipment is in operation.
  - c. The chassis could not, because of its special design and without substantial structural modification, be used as part of a vehicle designed to carry any other load.
  
- 2) **Vehicles specially designed for off-highway transportation.** A vehicle is not treated as a highway vehicle if the vehicle is specially designed for the primary function of transporting a particular type of load other than over the public highway and because of this special design, the vehicle's capability to transport a load over a public highway is substantially limited or impaired.

To make this determination, you can take into account the vehicle's size, whether the vehicle is subject to licensing, safety, or other requirements, and whether the vehicle can transport a load at a sustained speed of at least 25 miles per hour. It does not matter that the vehicle can carry heavier loads off highway than is allowed to carry over the highway.
  
- 3) **Non-transportation trailers and semi-trailers.** A trailer or semi-trailer will not be treated as a highway vehicle if it is specially designed to function as an enclosed stationary shelter for carrying on a non-transportation function at an off-highway site. For example, a trailer that is capable only of functioning as an office for an off-highway construction operation is not a highway vehicle.