

**All information
presented in this brochure
is pursuant to
Title 26 C.F.R. §41.6001 - 2**



☰ Converse County Treasurer

**Joel Schell, Treasurer
Kim Hiser, Deputy**

Information Regarding Heavy Use Tax Form 2290



**307-358-3120 - Douglas
307-436 - 8650 - Glenrock Line to Douglas
307-436-2732 - Glenrock Line Tuesday/Thursday
307-358-6883 - Fax
www.conversecounty.org**



When is a 2290 Required to Register a Motor Vehicle?



► Form 2290 & Schedule 1 Defined:

A Form 2290 is a Heavy Highway Vehicle Use Tax, which is paid annually on IRS Form 2290. The IRS requires that all trucks which weigh 55,000 pounds or over and drive on public highways, to file this form. A Schedule 1 is the receipt for this tax.

► A 2290 Form and a Schedule 1 must be filed each year by July 1st if:

- The motor vehicle has a gross weight of 55,000 pounds or more.
- The *gross weight* is defined as the combination of truck tractor, trailer and maximum load.

► It is required that the Treasurer's Office receives proof of this payment once during a taxable period.

► If registering during the months of July, August, or September, proof of payment for the immediately preceding taxable period may be used to verify payment.

► The Treasurer's Office must receive from the individual seeking to register the vehicle, proof of payment of the tax imposed by section 4481 (a) (or proof of suspension of such tax under 41.4483-3).

► To register without proof of payment to the IRS (2290 or Schedule 1), the person registering the vehicle must present the original/ photocopy of a bill of sale indicating that the vehicle was purchased within 60 days of registration.

► A photocopy of such receipted Schedule 1 may serve as proof of payment. The vehicle identification number (VIN) being registered must appear on the Schedule 1 or on an attached page.

► If a Schedule 1 is presented as proof of payment and:

- It does not include a list of VIN's;
- The name of the taxpayer on the Schedule 1 is not the name on the registration;
- It is for renewals equal to or less than the number of vehicles listed on the Schedule 1; then:

It needs to be accompanied by a written statement by the taxpayer. The statement must include:

- The VIN's for the vehicles being registered;
- A statement verifying that the tax has been paid for the current period; and
- Must be signed by the taxpayer who appears on Schedule 1.

► If a person is exempt from paying the Internal Revenue via Form 2290 or Schedule 1, the Treasurer's Office must still be supplied with proof that a claim for exemption was filed with the IRS.

► The Treasurer's Office does not require proof of payment in order to issue *special temporary travel permits*. These permits allow a vehicle to:

- Operate in a state in which the vehicle is not registered;
- Operate at more than the state's maximum statutory weight limit;
- Operate at more than the weight that the vehicle is registered in a state.

► An individual may file a 2290 Form online through www.i2290.com

