Heavy Vehicle Highway Use Tax (HVUT)

Federal regulations require all states to verify payment of, or exemption from the tax before issuing or renewing vehicle registrations. Before a vehicle is registered, the owner must provide proof that this tax has been paid. This is done at the time of licensing at the county or in MCS when registering under the IRP (International Registration Plan).

Proof of payment of the Federal HVUT is required for all power units 55,000 pounds registered gross vehicle weight or more. This is applicable if the power unit is licensed for 55,000 pounds or more, or if the combination of vehicles is registered for 55,000 pounds or more. The Internal Revenue Service (IRS) provides an exemption for trucks used for 5,000 or fewer distance and agricultural vehicles used for 7,500 or fewer distance on public highways. This exemption is a suspension of payment of the HVUT only. The form 2290 must still be filed with the IRS who will determine the suspension of tax payment.

Where to file your paper return taxes for Form 2290

If you are filing a Form 2290 paper return:	Mail Form 2290 to:
With full payment and that payment is not drawn from an international financial institution	Internal Revenue Service PO Box 932500 Louisville KY 40293-2500
Without payment due or if payment is made through EFTPS or by credit/debit card	Department of the Treasury Internal Revenue Service Ogden UT 84201-0031
With a check or money order drawn from an international financial institution	Internal Revenue Service International Accounts 1973 Rulon White Blvd Ogden UT 84201-0038

To register a vehicle, you must submit a receipted copy of your IRS Form 2290. The Form 2290 must be for the current tax period July 1 through June 30. You must include a copy of the receipted 2290 when sending in your renewal application for the new registration year.

When purchasing GVW fees, a current registration is a must and if your vehicle is over 55,000 pounds you must have filed your Heavy Vehicle Use Tax (2290) with the Internal Revenue Service. When a vehicle is registered under 55,000 pounds and you increase the weight, copies of the registration and weight increase are forwarded on to the Internal Revenue Service for verification.

Some other sites to visit: IRS.GOV, Tax Information for Businesses, About Form 2290, Heavy Highway Vehicle Use Tax Return, and IRS Let us Help You - Phone Numbers.

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Alternative accessible formats of this document will be provided upon request. Please contact MotorCarrier Services at 406-444-6130 / Montana Relay 711, to request this document in a different format.