

## **Frequently Asked Questions about the Heavy Highway Vehicle Use Tax (HVUT) in South Dakota**

**It is best practice to bring your stamped 2290 document with you to your county treasurer's office when purchasing your vehicle registration for 28 tons or above.** Some exceptions are noted below, but most will still require providing a stamped 2290 within 90 days. Failing to provide a properly filed stamped 2290 when required may result in not being able to renew the vehicle registration.

### **What is the Heavy Highway Vehicle Use Tax (HVUT)?**

Answer: A federal tax imposed on the registered owner of vehicles carrying 55,000 pounds or higher. The money collected is paid back to the states as funding for highway maintenance and improvement. States are required to document participation in this program to receive the federal funds.

### **Who Must File?**

Answer: Registered owners of vehicles licensed with gross weight of 28 tons or higher (55,000 pounds or more) are required to file this tax and provide proof of filing to the state the vehicle is registered in.

Cranes or other special mobile equipment that meet all criteria listed below are excluded from filing the HVUT.

- The vehicle 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.
- The vehicle 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.
- The vehicle chassis couldn't, because of its special design and without substantial structural modification, be used as part of a vehicle designed to carry any other load.

Customers registering a crane or special mobile equipment must supply a declaration their vehicle meets the requirements excluding the vehicle from the HVUT to receive license plate tonnage decals. This can be done with our [form 1100, Request for Tonnage Decals](#), indicating the third declaration.

### **What is proof of filing the HVUT?**

Answer: A schedule 1 (form 2290) stamped and returned by the IRS as receipt your filing was accepted or a schedule 1 (form 2290) endorsed with an E-file watermark and received date are the traditional proof of filing. These are both referred to as "stamped 2290s."

Customers who do not have a stamped 2290 and pay the HVUT for their vehicles may provide a copy of their unstamped return paperwork along with documentation payment was accepted by the IRS as alternative proof of filing the HVUT.

### **What is the Heavy Highway Vehicle Use Tax period?**

Answer: The HVUT period begins on July 1<sup>st</sup>, extending for 12 months, to end June 30<sup>th</sup> of the following calendar year.

### **When do I have to file this tax?**

Answer: Your return should be filed at the beginning of the period regardless of when you renew your vehicle registration. You cannot renew your vehicle registration if you have not filed your HVUT.

For vehicles acquired within the past 60 days, the HVUT return should be filed no later than one month after the month the vehicle was licensed. Example: a vehicle was purchased in April and licensed in May; the return should be filed no later than June.

### **What should be supplied when I renew a vehicle registration for 28 tons or more?**

Answer: From October to June, a stamped 2290 for the current period is required to receive license plate tonnage decals.

During the months of July, August and September, a copy of the stamped 2290 for the previous period may be supplied to receive tonnage decals if the customer is waiting for their current period stamped form 2290 to be returned by the IRS.

### **What if I bought a truck and wish to license it for 28 tons or higher and have not yet filed the HVUT?**

Answer: Register the vehicle with your local county treasurer's office and supply a completed [Request for Tonnage Decals, form 1100](#), with the first declaration indicated. Do not forget to file your HVUT return for the truck after receiving the tonnage decals.

### **What if I lost my stamped 2290?**

Answer: If you use an E-file provider to process your return, contact them to request copies of your documents.

If you file directly with the IRS, either by mail or in person, you will need to request a copy from their offices. The instructions from the [www.irs.gov/trucker](http://www.irs.gov/trucker) website are as follows:

- "To receive a copy of a current Schedule 1, be sure you have already filed Form 2290 and fully paid the tax (if any tax was due). You may fax a request to 855-386-5124. You must include a copy of the Form 2290 and Schedule 1 previously filed. Please attach a signed cover sheet and indicate "Expedite Schedule 1 Request." Include your name, phone number, fax number, the date the Form 2290 was filed, and the number of pages being faxed. Your request must be signed by an authorized individual able to bind the company. You may also send a written request to: Department of the Treasury, Internal Revenue Service, Cincinnati, OH 45999-0031."
- Need more help? Call the Form 2290 Call Site Monday – Friday between 8 a.m. and 6 p.m. Eastern time. From the U.S., 866-699-4096 (toll-free)  
From Canada or Mexico, 859-320-3581 (not toll-free)
- For in-person assistance please visit <https://www.irs.gov/help/contact-my-local-office-in-south-dakota>

### **What if I lost my license plate tonnage decals?**

Answer: Replacing tags that were lost, stolen or damaged costs \$10 for the duplicate registration decals and this must be paid to your county treasurer.

### **Why do I have to supply a stamped 2290 when registering a heavy highway vehicle?**

Answer: The State must maintain copies of customer's proof of filing the HVUT. The proof of filing must cover the purchased registration weight and dates of activity to be accepted. These records are audited by the federal government as a condition of the highway funding match the state receives.