SOUTH DAKOTA DEPARTMENT OF REVENUE

HVUT Training

June 2022 Philip Durkin



Overview



HVUT Terms



Customer Scenarios



Helpful Tools

The Terms

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What is Heavy Vehicle Use Tax (HVUT)?

The federal tax return customers must file for registering trucks with 55,000 pounds or more.

What is DOR?

DOR-South Dakota Department of Revenue.

The state agency tasked with making sure all customers licensed are federally compliant in the HVUT program.

What is the 2290 Form?

"Schedule 1" a page from the HVUT return listing all crucial filing information that is returned to the customer with a stamp/watermark as proof their return was accepted by the IRS.

This is also called proof of filing.

What is Form 1100?

Request for Tonnage Decals. An internal state form used to ask for tonnage decals when proof of filing is unavailable or contains conflicting names.

The lower portion form 1100 is a notice to customers who don't meet any of its declarations and do not have a 2290.

https://sddor.seamlessdocs.com/f/1100

HVUT period

The HVUT period begins on July 1st, extends for 12 months, to end June 30th of the following calendar year.

Customers should file their HVUT return at the beginning of the period regardless of when they renew their vehicle registrations.



A customer wants to license a truck for 28 tons or more.

Additional info: This truck was purchased less than 60 days ago.

What is the process?

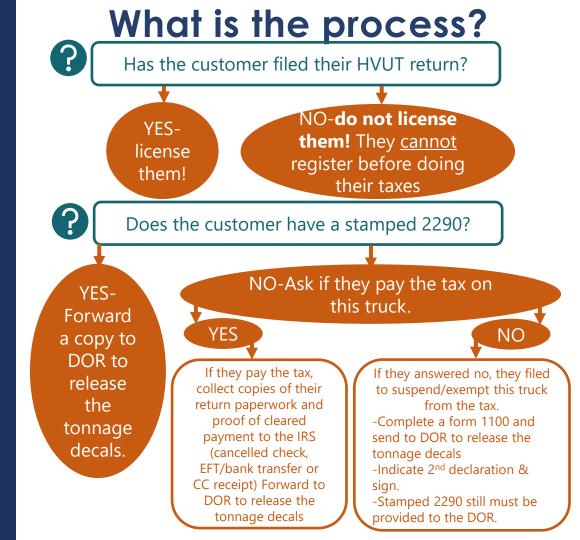
License the vehicle and advise the customer they now are required to file a federal tax form.

Form 1100 must be completed and sent to the DOR to release the tonnage decals.

Indicate or affirm 1st declaration & sign HVUT return must be filed by the end of the month after the month they licensed (ex: licensed May 8th, return due date June 30th.

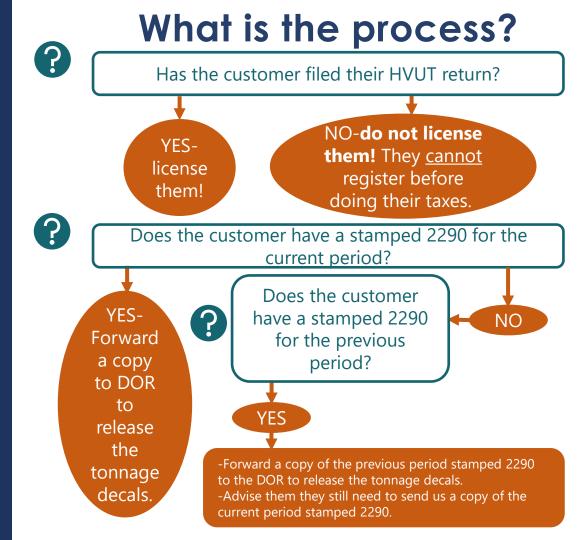
A stamped 2290 must be provided to the DOR by the customer. A customer wants to license a truck for 28 tons or more.

Additional info: This is **not** a newly purchased vehicle registered within 60 days of purchase.



A customer wants to license a truck for 28 tons or more during the months of July, August or September.

Additional info: This is **not** a newly purchased vehicle registered within 60 days of purchase.



A customer licensed a crane or other special mobile equipment for 28 tons or more.



What is the process?

The form 1100 must be completed and sent to the DOR to release the tonnage decals.

Read and affirm/check the 3rd declaration.

Submit to the DOR to release the tonnage decals.

NO 2290s need to be filed with the IRS.

This must be provided each time they license the vehicle in place of a stamped 2290.

A customer registered a vehicle in one name and does their 2290 in a different name, but they are truly one and the same.

What is the process?

Complete and sign a form 1100

Line 1: Registered owner

Line 2: Associated name business listed on the 2290

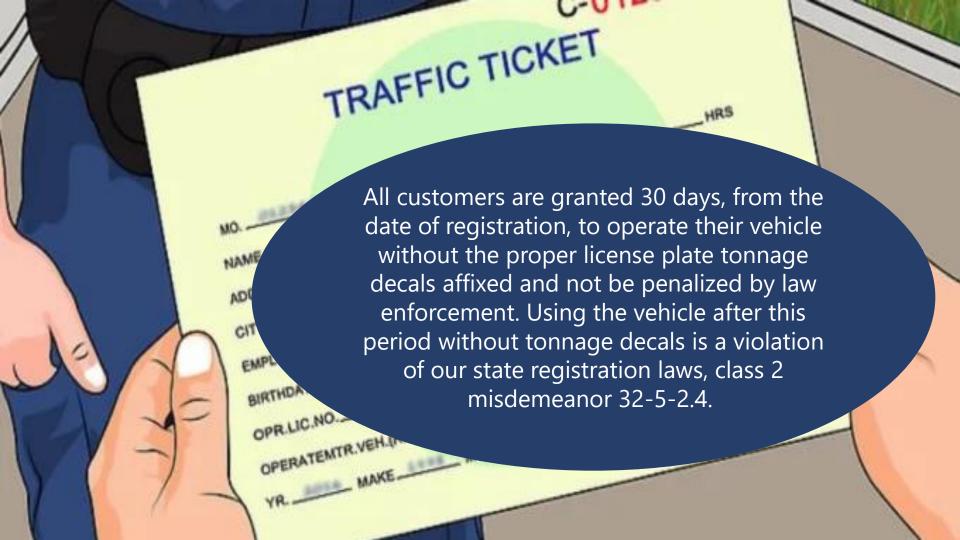
Must be included EACH time a 2290 is provided that does not match the name of the registered owner. This is <u>crucial</u> in locating the correct customer in DOR's registration system.

Forward to DOR to release the tonnage decals.

This will **not** work for vehicles registered to one entity and a 2290 in the name of a different entity who are not one and the same and their tax liability cannot be shared or transferred.

Attach to company's 2290.





Heavy Highway Vehicle Use Tax Period Guide

20° 20° Per		2020-2021 Period										2021-2022 Period										2022-2023 Period										2023-2024 Period									
May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023
H			Grace riod IRS Grace Period														IRS Grace Period IRS Grace Period																								
		chicle registration beginning and ending dates along this chart to determine what state customer is required to provide stamped 2290s for. Customer is required to provide stamped 2290s for.															Customers who renew a vehicle registration during the IRS grace period, and who have all previous required stamped 2290s on file with this office, will receive their tonnage decals automatically. They are not required to have the current period																								
																								stamped 2290 when they register but must be supplied one within 60 days.																	

Questions?



South Dakota
Department of Revenue



@SDRevenue



South Dakota DOR



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