



GEORGIA DEPARTMENT OF REVENUE

▪ MOTOR VEHICLE DIVISION ▪

P.O. Box 740381, Atlanta, GA 30374-0381 ▪ Tel: 1-855-406-5221

Lynnette T. Riley, Commissioner ▪ Georgia Steele, Director

Heavy Highway Vehicle Use Tax (HVUT) and IRS validated proof of payment.

Authority

Surface Transportation Assistance Act of 1982

Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU)

23 CFR 669-Enforcement of Heavy Vehicle Use Tax

26 CFR 41.6001-2-Proof of Payment for State Registration

26 U.S.C 4481-Imposition of Tax

Heavy Highway Motor Vehicles with a taxable gross vehicle weight (GVW) of 55,000lbs or greater (Taxable Vehicles) are required to provide an Internal Revenue Service (IRS) receipted Schedule 1 of Form 2290 as “proof of payment” of Heavy Highway Vehicle Use Tax (HVUT) prior to, and as a condition of Highway Motor Vehicle registration. It is recommended that Schedule 1/Form 2290 imaged/electronic records are retained for a period of 3 calendar years for audit purposes.

- Taxable Vehicles may register without proof of Heavy Highway Vehicle Use Tax provided applicant presents a Bill of Sale which reflects a vehicle’s purchase date is within sixty (60) days of Application date.
- Taxable Vehicles classified as “Tax Suspended” (used on public highways 5,000 miles or less during tax period/7,500 miles or less if Agricultural vehicle) are still required to file and provide proof of either tax paid or suspension of tax paid for the taxable period.

Instructions for Filing Heavy Highway Vehicle Use Tax (HVUT):

1. Go to the IRS E-file site: <https://www.irs.gov/uac/e-file-Form-2290> .
2. Ensure you have your Employer Identification Number (EIN), Vehicle Identification Number (VIN) for each vehicle and Taxable Gross Weight for each vehicle being registered.
3. Select E-file provider, then click “Leave IRS site” to enter privately owned and operated E-file provider website.

IRS validated proof of Heavy Highway Vehicle Use Tax (HVUT)/2290:

- ✓ Applicants should only provide photocopies of IRS validated proof, as received documents are only stored electronically and available for access by Federal and/or State compliance, audit, & enforcement personnel.
 - VINs listed on 2290 must match Taxable Vehicles registered to avoid refile as VIN correction.
 - Each page of 2290 must include IRS payment received Watermark/E-file stamp.
 - Each page of 2290 must reflect correct July 1st-June 30th tax period year.
 - July 1st-September 30th: 2290 proof can be from last tax year or the tax year just started.
 - October 1st-June 30th: 2290 proof must be from the current tax year.



For more information, please visit the Georgia Trucking Portal at www.cvisn.dor.ga.gov/Home or scan the QR code.