

## HEAVY VEHICLE USE TAX -- (HVUT) PROOF OF PAYMENT

<b>What is HVUT?</b>	This is a Federal Excise Tax for vehicles with a registered or boosted weight of 55,000 pounds or more. You are required to provide the Bureau of Motor Vehicles (BMV) with proof of payment of HVUT each year.
<b>Do I need an Employer Identification Number (EIN) prior to paying this tax?</b>	Yes. If you do not already have an EIN, you can obtain an EIN by calling 1-800-829-4933 or by applying online at:  <a href="https://sa2.www4.irs.gov/modiein/individual/index.jsp">https://sa2.www4.irs.gov/modiein/individual/index.jsp</a>
<b>Where do I pay the tax?</b>	If you have fewer than 25 vehicles, you can pay the tax at one of the IRS regional offices listed below or online. If you have 25 or more vehicles, you must file electronically. More Form 2290 information is available on the IRS Web site <a href="http://www.irs.gov/efile/index.html">www.irs.gov/efile/index.html</a> . The IRS Excise Hotline is 866-699-4096.
<b>Once I pay the tax to the IRS, how do I submit proof of payment to the BMV?</b>	Mail a copy of your proof of payment that you received from the IRS (Form 2290 stamped 'payment received') to the Bureau of Motor Vehicles, HVUT Section, 29 State House Station, Augusta, Maine 04333-0029. The copy cannot have crossed out or altered dates. Please call our office at (207) 624-9000, Ext. 52151, or email us if you have questions. Our email address is <a href="mailto:HVUT.BMV@maine.gov">HVUT.BMV@maine.gov</a> .
<b>Can I fax Form 2290 to you?</b>	Yes, our fax number is (207) 624-9390.
<b>Can I send Form 2290 electronically?</b>	Yes, our e-mail address is <a href="mailto:HVUT.BMV@maine.gov">HVUT.BMV@maine.gov</a> . You may use this address to send your electronic form or to correspond with our HVUT staff.
<b>I filed Form 2290 with the IRS already, what more must I do?</b>	You probably did file Form 2290 with payment to the IRS. However, you must also provide proof of your payment to the Bureau of Motor Vehicles to support your heavy vehicle registration.
<b>Why do I have this problem every year?</b>	Proof of HVUT payment (Form 2290) is required for the current July to June tax year for which your vehicle registration is issued. If you renew your registration the following year, then proof of payment is required again for the next tax period and so on. IRS requires filing before September; file early and be sure to share your proof with BMV to avoid warning and suspension letters.
<b>If my vehicle is exempt from tax, do I have to file the form?</b>	Yes, if your vehicle is exempt from the tax, you still are required to mail or fax the form showing the IRS receipt to the Bureau of Motor Vehicles, Commercial Registration Section.
<b>IRS Regional Offices</b>  <b>Augusta</b> <b>Bangor</b> <b>Lewiston</b> <b>Presque Isle</b> <b>South Portland</b>	<b>Forms of Proof of Payment:</b>  IRS stamped form 2290, Schedule 1, or Electronic filing from the IRS website, or Unstamped form 2290, Schedule 1 <u>with</u> front and back of cancelled check, or  Letter from the IRS stating the form has been filed.
<b>Telephone Help with 2290</b>	US Residents: 1 (866) 699-4096      Non-US Residents: 1 (859) 669-5733