

Form 2290 & Heavy Vehicle Use Tax

Laura Dunn, CPA

Controller

First Electric Cooperative Corporation



What is Heavy Vehicle Use Tax?

Federal **Tax** on:

Heavy vehicles with taxable gross weight of 55,000 lbs or more

That **use** public highways regularly, at least 5,000 miles a year
(7,500 miles a year for agricultural vehicles)

Crash Course in HVUT at First Electric

2016:

Filed a paper copy of the 2290 for two trucks

- Both category D (Up to 58k lbs)
- \$166/truck
- Total tax = \$332



Crash Course in HVUT at First Electric

2017:

A simple traffic violation revealed that truck weights were not calculated correctly



Crash Course in HVUT at First Electric

2017:

- All fleet was grounded
- DOT representative and Safety & Loss Manager reviewed all trucks and weights



How much does a truck weigh?

- Unloaded Vehicle
- + Fully Equipped (all attachments)
- + Unloaded Trailer
- + Maximum "Customary" Load



After the Review:

Upgraded registration on all vehicles identified in the wrong class

This triggered a 2290 reporting requirement on 36 trucks.

All were now Category T – up to 74k lbs

\$518/truck

Total tax = \$18,648



Filing Form 2290

Must be e-filed if over 25 vehicles

Must be e-filed with an approved provider

Must be filed before you can register vehicles with your state department

Form 2290 (Rev. July 2019) Department of the Treasury Internal Revenue Service (99)		Heavy Highway Vehicle Use Tax Return For the period July 1, 2019, through June 30, 2020 ▶ Attach both copies of Schedule 1 to this return. ▶ Go to www.irs.gov/Form2290 for instructions and the latest information.		Keep a copy of this return for your records. OMB No. 1545-0143												
Type or Print	Name	Employer identification number □ □ - □ □ □ □ □ □ □ □														
	Address (number, street, and room or suite no.)															
	City or town, state or province, country, and ZIP or foreign postal code															
Check if applicable:																
<input type="checkbox"/> Address Change																
<input type="checkbox"/> Amended Return <input type="text"/>																
<input type="checkbox"/> VIN Correction Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. Don't check this box for any other reason.																
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Filing Form 2290

Tax year for the 2290 runs from July 1 – June 30

Tax is pre-paid for the following year

Because tax is paid in advance, there will be true-ups for the previous year

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Suspensions

For trucks that were not driven over the mileage limit in the past year:

You may claim credit for tax that you pre-paid last year

You may claim a suspension for current year tax

You should monitor throughout the year and file an amended form if that mileage exceeds the threshold for the current year

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Tax Computation

Calculate the Taxable Gross Weight of each vehicle

Identify the category of each truck

Prorate amount for vehicles purchased during the year

Do not include suspended vehicles

Tax Computation

Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00						K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00						U
V	over 75,000	550.00	412.50						V
Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here (this should be the same total of taxable vehicles shown on Schedule 1, Part II, line c). Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . . . ▶								\$	
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)								

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.

Schedule 1

Lists all heavy vehicles owned, including suspended trucks.

A watermarked copy will be generated once it is filed with IRS. This serves as proof of payment for state registrations

SCHEDULE 1 (Form 2290) (Rev. July 2019) Department of the Treasury Internal Revenue Service		Schedule of Heavy Highway Vehicles For the period July 1, 2019, through June 30, 2020 ► Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.		OMB No. 1545-0143	
Type or Print	Name		Employer identification number		
			- - - - -		
	Address (number, street, and room or suite no.)				
	City or town, state or province, country, and ZIP or foreign postal code			Month of first use (See instructions)	
				Y Y Y Y M M	
Part I Vehicles You Are Reporting (enter VIN and category)				Category A through W (category W for suspended vehicles)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
Part II Summary of Reported Vehicles					
a Total number of reported vehicles				a	
b Enter the total number of taxable vehicles on which the tax is suspended (category W)				b	
c Total number of taxable vehicles. Subtract line b from line a				c	
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 112500 Schedule 1 (Form 2290) (Rev. 7-2019)					

How do we choose the category for each vehicle?

Taxable gross weight must match what you report to your state, unless your state only includes unloaded weight.

How much do your vehicles weigh?

Form 2290 Instructions:

Determining Taxable Gross Weight



The weight declared for registering a vehicle in a state may affect the taxable gross weight used to figure the tax.

State registration by specific gross weight. If the vehicle is registered in any state that requires a declaration of gross weight in a specific amount, including proportional or prorated registration or payment of any other fees or taxes, then the vehicle's taxable gross weight must be no less than the highest gross weight declared for the vehicle in any state. If the vehicle is a tractor-trailer or truck-trailer combination, the taxable gross weight must be no less than the highest combined gross weight declared.

State registration by gross weight category. If the vehicle is registered in any state that requires vehicles to be registered on the basis of gross weight, and the vehicle isn't registered in any state that requires a declaration of specific gross weight, then the vehicle's taxable gross weight must fall within the highest gross weight category for which the vehicle is registered in that state.

State registration by actual unloaded weight. If the vehicle is registered only in a state or states that base registration on actual unloaded weight, then the taxable gross weight is the total of the three items listed under [*Taxable Gross Weight*](#), earlier.

How do we choose the category for each vehicle?

Taxable gross weight must match what you report to your state, unless your state only includes unloaded weight.

How much do your vehicles weigh?

Form 2290 Instructions:

Taxable Gross Weight

The taxable gross weight of a vehicle (other than a bus) is the total of:

1. The actual unloaded weight of the vehicle fully equipped for service,
2. The actual unloaded weight of any trailers or semitrailers fully equipped for service customarily used in combination with the vehicle, and
3. The weight of the maximum load customarily carried on the vehicle and on any trailers or semitrailers customarily used in combination with the vehicle.

Actual unloaded weight of a vehicle is the empty (tare) weight of the vehicle.

A trailer or semitrailer is treated as customarily used in connection with a vehicle if the vehicle is equipped to tow the trailer or semitrailer.

Fully equipped for service includes the body (whether or not designed for transporting cargo, such as a concrete mixer); all accessories; all equipment attached to or carried on the vehicle for use in its operation or maintenance; and a full supply of fuel, oil, and water. The term doesn't include the driver; any equipment (not including the body) mounted on, or attached to, the vehicle, for use in handling, protecting, or preserving cargo; or any special equipment (such as an air compressor, crane, or specialized oilfield equipment).

Truck Configurations and Weight Regulations



SENIOR PORT OFFICER TERESA SANCHEZ

Declared Gross Weight



- **Declared Gross weight:**
 - The weight the owner has declared is their maximum gross weight. (The vehicle cannot carry more than has been declared).

Gross Weight of Vehicle and Loads



- **42-4-508: Non-Interstate Highways**
 - The maximum gross weight of any vehicle or combination of vehicles shall not exceed that determined by the formula $W = 1,000 (L + 40)$, where W represents the gross weight in pounds and L represents the length in feet between the centers of the first and last axles of such vehicle or combination of vehicles; except that, in computation of this formula, the gross vehicle weight must not exceed eighty-five thousand pounds

Gross Weight of Vehicle and Loads



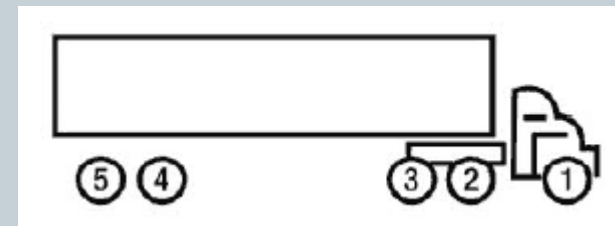
- **42-4-508 (c): Interstate Vehicles**

- A person shall not move or operate a vehicle or combination of vehicles on any highway or bridge that is part of the national system of interstate and defense highways, also known as the interstate system, when the gross weight of such vehicle or combination of vehicles exceeds the amount determined by the formula $W = 500 [(LN/N-1) + 12N + 36]$, up to a maximum of eighty thousand pounds, where W represents the overall gross weight on any group of two or more consecutive axles to the nearest five hundred pounds, L represents the distance in feet between the extreme of any group of two or more consecutive axles, and N represents the number of axles in the group.

Bridge Weight



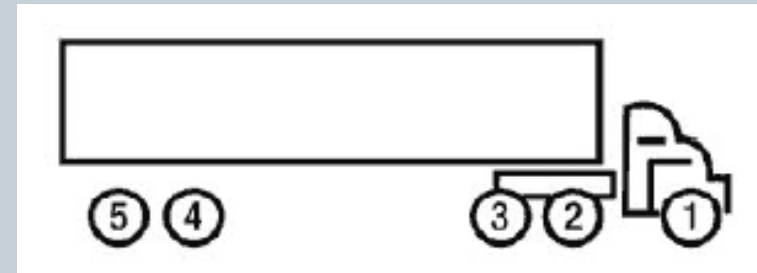
- To obtain the non-interstate bridge weight you will measure as follows:
 - Assure the vehicle is as straightforward as possible;
 - Measure from the center of Axle 1 to the center of the very last Axle.
 - Use formula $W = 1,000 (L + 40)$ for non-interstate vehicles. W represents the gross weight in pounds and L represents the length.
 - i.e. Distance from Axle 1 to Axle 5 is 51 feet $W = 1,000 (51 + 40)$, $W = 1,000 (91)$, $W = 91,000$. This is the allowed bridge weight but must still adhere to CRS 42-4-508.
Non-Interstate= 85,000 lbs.



Bridge Weight



- To obtain the non-interstate bridge weight you will measure as follows:
 - Assure the vehicle is as straightforward as possible;
 - Measure from the center of Axle 1 to the center of the very last Axle.
 - Use formula $W = 500 [(LN/N-1) + 12N + 36]$, for interstate vehicles. where W represents the overall gross weight on any group of two or more consecutive axles to the nearest five hundred pounds, L represents the distance in feet between the extreme of any group of two or more consecutive axles, and N represents the number of axles in the group.
 - i.e. Distance from Axle 1 to Axle 5 is 51 feet
$$W = 500[51*5/5-1]+12*5+36];$$
$$W=500[255/4)+60+36];$$
$$W=500[(63.75)+96];$$
$$W=500[159.75];$$
$$W=79,875$$



Round up to 80,000 lbs.

https://ops.fhwa.dot.gov/freight/publications/brdg_frm_wghts/



Example: Truck with aerial attachment, pole trailer, and customary load consisting of truck stock, wire, and poles on trailer.



Example: Truck pulling two trailers and shipments

Length



- 42-4-504 (2)
 - No single motor vehicle shall exceed a length of forty-five (45) feet extreme overall dimension, inclusive of front and rear bumpers. The length of vehicles used for the mass transportation of passengers wholly within the limits of a town, city, or municipality or within a radius of fifteen mile thereof may extend to sixty (60) feet. The length of school buses may extend to forty (40) feet.

Length



- 42-4-504 (4)
 - No combination of vehicles coupled together shall consist of more than four units, and no such combination of vehicles shall exceed a total overall length of seventy feet. Said length limitation shall not apply to unladen truck tractor-semitrailer combinations when the semitrailer is fifty-seven feet four inches or less in length or to unladen truck tractor-semitrailer-trailer combinations when the semitrailer and the trailer are each twenty-eight feet six inches or less in length. Said length limitations shall also not apply to vehicles operated by a public utility when required for emergency repair of public service facilities or properties or when operated under special permit as provided in section 42-4-510, but, in respect to night transportation, every such vehicle and the load thereon shall be equipped with a sufficient number of clearance lamps on both sides and marker lamps upon the extreme ends of any projecting load to clearly mark the dimensions of such load.

Width



- 42-4-502 (1)
 - The total outside width of any vehicle or the load thereon shall not exceed 8 feet 6 inches except otherwise provided in this section.

Oversize Overweight



- 42-4-510

- Permits for excess size and weight
- Vehicles which exceed the statutory maximum legal size and weight limits are required to obtain OSOW permits to travel in Colorado.
- 42-4-510 (b)(I) The application for any permit shall:
 - ✦ Describe the vehicle and load to be operated or moved List the highways which the permitted vehicle will operate
 - ✦ What type of permit is being requested
 - ✦ Single Trip, Special, Annual
 - ✦ Date(s) of travel

State permits shall be issued at the discretion of CDOT

Local permits shall be issued in the discretion of the local authority.

Securement



- FMCSR 392.9
- (a) *General.* A driver may not operate a commercial motor vehicle and a motor carrier may not require or permit a driver to operate a commercial motor vehicle unless—
- (1) The commercial motor vehicle's cargo is properly distributed and adequately secured as specified in §§393.100 through 393.136 of this subchapter.

Securement



- (2) The commercial motor vehicle's tailgate, tailboard, doors, tarpaulins, spare tire and other equipment used in its operation, and the means of fastening the commercial motor vehicle's cargo, are secured; and
- (3) The commercial motor vehicle's cargo or any other object does not obscure the driver's view ahead or to the right or left sides (except for drivers of self-steer dollies), interfere with the free movement of his/her arms or legs, prevent his/her free and ready access to accessories required for emergencies, or prevent the free and ready exit of any person from the commercial motor vehicle's cab or driver's compartment.

Inter-state Vehicles



- A vehicle which travels through or conducts business in more than one state.
 - i.e. Bob's Trucking has a terminal in Colorado and New Mexico and the vehicles travel between both states.
 - Bob's trucking is an inter-state company and their vehicles are interstate vehicles.

Inter-state Vehicles



- IRP/Apportioned plates registrations.
 - IRP-International Registration Plan: a reciprocity agreement among the individual jurisdictions of the United States and individual provinces of Canada that established one license fee payment for multiple fees. The license fee is based on the total distance a carrier operates in all the jurisdictions in which that carrier is registered.

Inter-state Vehicles



- **Apportioned Vehicles**

- Any vehicle except recreational vehicles, vehicles displaying restricted plates, city pick up and delivery vehicles, buses used in the transportation of chartered parties and Government owned vehicles.
 - ✦ A power unit having two axles and a gross vehicle weight or registered vehicle weight in excess of 26,000 lbs.
 - ✦ A power unit having three or axles regardless of weight;
 - ✦ A vehicle used in combination, when the weight of such combination exceeds 26,000 lbs. gross vehicle weight.

Intra-state Vehicles



- Operates in only one state.
 - John's Trucking has a terminal in Denver and their vehicles do not leave Colorado.
 - John's trucking is an Intra-state vehicle.

Intra-state Vehicles



- **GVW Truck Registrations**

- Vehicles with an empty weight of 16,000 lbs. or more.
- Vehicles with an empty weight between 10,001 lbs. and 16,000 lbs. that operate in conjunction with a trailer and have a Combined gross vehicle weight (not including the cargo) in excess of 16,000 lbs.
- Vehicle with a body designed to carry and transport property over the highways (these vehicles must also meet criteria #1 and #2 above).

Intra-state Vehicles



- **GVW Tractor Registrations**
 - Also TVW plates/registrations
 - All truck-tractors designed and used primarily to pull other vehicles over the highways
 - Vehicles not constructed to carry a load other than part of the vehicle and the load pulled, and
 - Vehicles not used as implements of husbandry

Intra-state Vehicles



- **Special Use Vehicle Registrations**

- Mobile mixing concrete trucks
- Trash compactors
- Roll-off trash trucks
- Concrete pumpers
- Trucks used specifically to haul only recyclable materials
- Roll- off trucks used specifically to haul only recyclable materials: and
- Beverage canister and delivery trucks

Intra-state Vehicles



- **Special Plates and Registrations**

- This plate/ registration deals with:

- ✦ Tow trucks/wreckers
 - ✦ Dealer Demo registration
 - ✦ Dealer in Transit registration
 - ✦ Dealer full use registration
 - ✦ Transporter registration
 - ✦ Public utility registration
 - ✦ Fleet registration
 - ✦ Depot registration
 - ✦ Collector series truck and truck/tractor registration and:
 - ✦ Vehicles not subject to registration

42-3-306- Registration Fees



- 42-3-306 (5)(b)(II)-For each vehicle registered under this subsection (5) that has an empty weight exceeding sixteen thousand pounds and that is used in the operations of a common or contract carrier for hire, such registration fee shall be based upon the declared gross vehicle weight of the vehicle registered according to the following schedule:

Fee Schedule



- 16,001 but not more than 20,000 \$ 440
- 20,001 but not more than 24,000 \$550
- 24,001 but not more than 30,000 \$660
- 30,001 but not more than 36,000 \$770
- 36,001 but not more than 42,000 \$930
- 42,001 but not more than 48,000 \$1,130
- 48,001 but not more than 54,000 \$1,430
- 54,001 but not more than 60,000 \$1,700
- 60,001 but not more than 66,000 \$1,980
- 66,001 but not more than 74,000 \$2,260
- Over 74,000 \$2,350

Questions



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