

TECHNICAL ADVISORY

DIVISION OF MOTORIST SERVICES



To:	Tax Collectors and License Plate Agents	
Subject:	Heavy Vehicle Use Tax Verification	
Advisory Date:	11/20/12	Implementation Date: Immediately
Advisory Number:	R12-14	

In order to provide efficiencies in the Heavy Vehicle Use Tax (HVUT) verification process and to improve service to our customers, we have updated RS-34 to accept **copies** of the Internal Revenue Service (IRS) Schedule 1, Form 2290 receipted (stamped) by the IRS. This procedure is more in line with instructions the IRS provides to customers.

However, if the Form 2290 is not receipted (stamped) by the IRS, a copy of the proof of payment must be attached for Non-Exempt vehicles. If the image of the stamp on a copy of the stamped Form 2290 is not clear or legible, a copy of the proof of payment must be attached.

Tax Collector Offices and License Plate Agencies must ensure that copies are legible and dark enough to read. If the copy is not legible or dark enough, the original must be provided by the customer to the agencies in order to make better copies. This ensures evidence of verification of payment.

If you have any questions or need additional information, please contact the Field Support Center.