



INFORMATION NOTICE

DIVISION OF MOTORIST SERVICES

DATE: 10/26/20	Information Notice (INFO) INFO20-036
SUBJECT: Delays in Returning Paper IRS-stamped Schedule 1 (Form 2290) Receipt for Heavy Vehicle Use Tax (HVUT) Payments	

Overview:

Due to the current health crisis, taxpayers who filed a paper Form 2290 to report and pay HVUT between July 1, 2020, and June 30, 2021, can expect a significant delay in receiving their IRS-stamped Form 2290 Schedule 1. This communication summarizes the acceptable forms of alternative proof of HVUT payment when a paper IRS-stamped Form 2290 Schedule 1 is not available, or has been lost. This guidance was provided by the IRS to FLHSMV.

Details:

Offices shall accept as proof of payment a photocopy of Form 2290 (with the Schedule 1 attached) which is filed with the IRS for the vehicle(s) being registered with **sufficient documentation of payment of tax** due at the time Form 2290 is filed. This documentation may consist of:

- (i) if a taxpayer has paid by paper check, a photocopy of both sides of a cancelled check;
- (ii) if a taxpayer has paid using the Electronic Federal Tax Payment System, a copy of the acknowledgment of payment; or
- (iii) if the taxpayer has paid using an Electronic Funds Withdrawal, a copy of the taxpayer’s monthly bank statement indicating “IRS USA Tax Payment,” “IRS USA Tax Pymt,” or similar language.

“No Stamped 2290” should be placed in the comments screen in FRVIS if registrations are processed for customers who have not yet received an IRS-stamped Form 2290 but did provide acceptable alternative proof of payment.

If the alternative proof of payment documentation is unacceptable, the transaction should be denied. If an office has questions, or is uncertain, they can obtain IRS verification faxing all documents including the signed Consent to Disclosure attached to Form 2290 to 855-386-1138. Responses will be provided within 24 hours. The fax procedures are included in the enclosed DMV guidance document provided by the IRS. You may also contact the following IRS Governmental Liaisons for the state of Florida with any questions:

Gloria Sutton

Glorida.Sutton@irs.gov

904-665-0513

Deneen Robinson

Deneen.robinson@irs.gov

954-991-4344

The IRS provided the following additional guidance:

Taxpayers can obtain their current year receipted Schedule 1 through the IRS Trucking Tax Center at <https://www.irs.gov/businesses/small-businesses-self-employed/trucking-tax-center>

Schedule 1 Copies for Filed Forms 2290

To receive a copy of a current Schedule 1, be sure you have already filed Form 2290 and fully paid the tax. You may fax a request to 855-386-5124. You must include a copy of the Form 2290 and Schedule 1 previously filed. Please attach a signed cover sheet and indicate "Expedite Schedule 1 Request." Include your name, phone number, fax number, the date Form 2290 was filed, and the number of pages being faxed. Your request must be signed by an authorized individual able to bind the company. You may also send a written request to: Department of the Treasury, Internal Revenue Service, Cincinnati, OH 45999-0031

The IRS encourages all owners to take advantage of the speed and convenience of e-file and paying any tax due electronically. Some taxpayers have the option of filing Form 2290 on paper, but for those with 25 or more taxed vehicles they must e-file Form 2290.