



## Important Information for Heavy Highway Motor Vehicle Registrations

### New Registration Requirement – Proof of HVUT Payment Effective Immediately

The Massachusetts Registry of Motor Vehicles requires proof of payment of the Heavy Highway Vehicle Use Tax (HVUT) on **motor vehicles with a taxable gross rate of 55,000 pounds or more** in order to register that vehicle in Massachusetts. Proof of payment must be provided **both** at initial registration and during every renewal.

A stamped **IRS Schedule 1/Form 2290** (Heavy Highway Vehicle Use Tax Return) is required as proof of HVUT payment. Please note that Schedule 1 must include the VIN for each vehicle being registered.

The RMV will accept a photocopy of Schedule 1/Form 2290 that has been filed with the IRS, together with a photocopy of both sides of the cancelled check that was submitted as payment.

### What if I haven't filed Form 2290 yet?

You must file and pay the HVUT before we can register your heavy highway vehicle. Vehicles that are subject to the HVUT cannot be registered until proof of payment is provided.

**Massachusetts General Law, Title XIV, Chapter 90, Section 1A states:** "the registrar may refuse to accept an application for registration when the application is not accompanied by proof of payment, in the form prescribed by the United States Department of the Treasury, that the federal heavy vehicle use tax imposed by section 4481 of the Internal Revenue Code has been paid."

### What do I need to do?

You need to provide proof of HVUT payment prior to vehicle registration.

Form 2290 Schedule 1 instructions include this language: "**Proof of payment for state registration and entry into the United States.** Generally, states will require verification of payment of the tax for any taxable vehicle before they will register the vehicle. Use the stamped copy of Schedule 1 as proof of payment when registering vehicles with the state."

### What if I need to register my heavy highway vehicle today?

You can file Form 2290 electronically through an IRS-participating commercial software provider. A list of IRS-approved e-file providers can be found at <https://www.irs.gov/e-file-providers/tax-year-2019-2290-modernized-e-file-mef-providers>. By filing through one of these providers, you can receive an electronic stamped Schedule 1 via email within minutes of when the IRS accepts your return.

If you file electronically today and return with your Schedule 1 as HVUT proof of payment, we should be able to register your vehicle(s) today.

Remember that you can't e-file Form 2290 directly; you must use one of the participating IRS-affiliated commercial software providers.