



Texas Department of Transportation

VEHICLE TITLES AND REGISTRATION DIVISION • AUSTIN, TEXAS 78779-0001 • (512) 465-7611

February 10, 2000

Registration and Title Bulletin # 14-00

TO: ALL COUNTY TAX ASSESSOR-COLLECTORS

SUBJECT: HEAVY VEHICLE USE TAX

PURPOSE

To respectfully remind you of the Federal Heavy Vehicle Use Tax requirements and to provide a list of IRS offices in Texas.

DETAILS

Verification of payment of the Federal Heavy Vehicle Use Tax is required prior to registration of heavy commercial vehicles with gross registration weights of 55,000 pounds or more. The state of Texas must certify each year that payment is being verified as required by federal law. Therefore, it is extremely important that payment of this tax be verified prior to issuing registration for these vehicles, many of which have a registration expiration date of March 31st.

Attached is a list of all the Internal Revenue Service Post of Duty in Texas where taxpayers may receive assistance in filing tax forms, including the Form 2290. Also attached is a copy of a brochure which was given to the Tax Assessor-Collector's Association board during a meeting in August 1999. The brochure describes an alternate method of filing the Form 2290 which the IRS has proposed. If you are interested in participating in this program, please contact the IRS at the address listed in the brochure.

CONTACT(S)

If you have any questions or need additional information, please contact your local TxDOT Vehicle Titles and Registration Division regional office. Again, questions regarding the alternate method of filing Forms 2290 should be directed to the Internal Revenue Service. Thank you.

Sincerely,


for 
Jerry L. Dike, Director
Vehicle Titles and
Registration Division

CT

Attachments

cc: Ms. Claudette Hulce
Internal Revenue Service
300 E. 8th Mail Stop 4099AUS
Austin, Texas 78701

INVESTIGATION
(800) 829-0433

**FREEDOM OF
INFORMATION**
(202) 622-4482

TEXAS

Midstates Region

POD LISTINGS AND HOURS OF SERVICE

ABILENE

341 Pine Street
Room 2113
Abilene, TX 79601-5982

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30

Saturday F/S services 8:30-12:30 (1/15 - 4/15)

Sunday April 16th 12:30-5:30

TPS Non F/S: Mon-Friday 8:00-4:30

BILINGUAL ASSISTANCE AVAIL UNTIL 4/16/2000

AMARILLO (NT)

Internal Revenue Service
7201 West Interstate 40, Suite 105
Amarillo, TX 79106

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30

Saturday F/S services 8:30-12:30 (1/15 - 4/15)

Sunday April 16th 12:30-5:30

TPS Non F/S: Mon-Fri 8:00-4:30

ITIN ASSISTANCE AVAILABLE

AUSTIN (ST)

Internal Revenue Service
825 E. Rundberg Lane, Suite H4
Rundberg Square
Austin, TX 78753

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30

Saturday F/S services 8:30-12:30 (1/15 - 4/15)

Sunday April 16th 12:30-5:30

TPS Non F/S: SAME

Bi-lingual Assistance Available

ITIN ASSISTANCE AVAILABLE

BEAUMONT (H)

Internal Revenue Service

550 Fannin Street, 3rd Floor
Beaumont, TX 77701
Hours of Service:
TPS F/S: Mon-Fri 8:00-4:30
TPS Non F/S: Mon-Fri 8:00-4:30

CORPUS CHRISTI (ST)

Internal Revenue Service
400 Mann Street, Room 100
Corpus Christi, TX 78401
Hours of Service:
TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Sunday April 16th 12:30-5:30
TPS Non F/S: SAME
Bi-lingual Assistance Available
ITIN ASSISTANCE AVAILABLE

DALLAS (NT)

Internal Revenue Service
1100 Commerce, Room 1A02
Dallas, TX 75242
Hours of Service:
TPS F/S: Mon-Fri 8:00-4:30
Bi-lingual Assistance Available
TPS Non F/S: SAME
ITIN ASSISTANCE AVAILABLE

EL PASO (ST)

Internal Revenue Service
700 East San Antonio - Room C101
El Paso, TX 79901
Hours of Service:
TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Sunday April 16th 12:30-5:30
TPS Non F/S: Mon-Friday 8:00-4:30
Bi-lingual Assistance Available
ITIN ASSISTANCE AVAILABLE

FARMERS BRANCH (NT)

Internal Revenue Service
4050 Alpha Road, Room 110
Farmers Branch, TX 75244
Hours of Service:
TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Sunday April 16th 12:30-5:30
TPS Non F/S: Mon-Friday 8:00-4:30

FT. WORTH (NT)

Internal Revenue Service
1515 Commerce, Suite 200
Ft. Worth, TX 76102
Hours of Service:
TPS F/S: Mon-Fri 8:00-4:30

HEAVY VEHICLE USE TAX REGISTRATION PROGRAM

The objective of the Internal Revenue Service's (IRS) proposed partnership with the Tax Assessor-Collectors Association of Texas is to assist commercial truckers with filing Form 2290, Heavy Highway Vehicle Use Tax Return, and to offer the counties an opportunity to streamline the registration process for truckers who have not filed Form 2290.

Federal regulations provide that a State must require proof of payment of the tax imposed by Internal Revenue Code § 4481 as a condition of issuing a registration for a highway motor vehicle. A State must either comply with the regulations or, in the alternative, comply with such other rules regarding the proof of payment requirement as may be prescribed by Internal Revenue Service, in order to avoid a reduction of Federal highway funds.

Currently the law requires an applicant for registration of a heavy vehicle to present a receipted copy of Schedule 1, Form 2290, obtained from IRS, as proof of payment. An unreceipted copy of Form 2290 along with a cancelled check is also adequate proof of payment. Both

of these methods require the applicant to file the Form 2290 with the IRS, either by mail or in person at a local IRS office before appearing at the tax assessor-collector's office to register a heavy vehicle. If the applicant has not filed, this can result in a delay in issuing the registration. If there is no IRS office in the immediate area, a significant delay, or even a hardship could result.

There is an alternative to this process. In an effort to improve service to customers and to decrease the number of repeat visits by applicants, IRS is offering the opportunity to accept the Form 2290 as part of the registration process. Tax assessor-collectors may accept Forms 2290 with related remittances directly from applicants, subject to agreed upon procedures. Receiving and transmitting Forms 2290 by the tax assessor-collectors reduces the burden on citizens by providing a streamlined process for obtaining a vehicle registration.

Did you know that for the fiscal year 1997 the IRS collected \$1,785,700,000 in excise taxes from heavy trucks and trailers?

WHO CAN JOIN THE PROGRAM?

Any tax assessor-collector who is frequently visited by applicants attempting to register without having filed Form 2290 or any assessor-collector wishing to extend the value

and convenience of one-stop service to their customers.

HOW DOES THE PROGRAM WORK?

Any tax assessor-collector who wishes to participate will enter into a Memorandum of Understanding (MOU) with IRS. The MOU document sets forth liaison officials and formalizes procedures for the operation of the program.

PARTICIPATING AGENCIES

Participating State and local government agencies include the following:

- Idaho Transportation Department
- Indiana Department of Transportation
- North Carolina Department of Transportation
- South Carolina Department of Public Safety, Motor Carrier Services Section

Contacts within the agencies are available upon request.

This alternate registration process provides an excellent opportunity for Federal and State/local government agencies to work together to provide better customer service and reduce customer burden while at the same time improving overall government efficiency. Implementation of this initiative requires no additional expenditures in the area of technology. The minimal cost of postage for mailing the returns should be offset by the savings realized from the elimination of duplicate/repeat customer contacts.

WHAT THE TAX ASSESSOR-COLLECTOR WILL DO

The tax assessor-collector will review the return for completion of certain entries. The tax assessor-collector will mail the return and payment to IRS no later than the business day following receipt of the return.

WHAT TAXPAYERS NEED TO KNOW:

IRS does not consider the return filed for tax purposes until it is received. IRS is not responsible for any delays or mishandling of returns or remittances before IRS receives them. Taxpayers are liable for any tax, penalties and interest that may be due. If the IRS determines that a taxpayer owes additional amounts, they will be billed directly after the return is received.

WHAT ELSE THE TAX ASSESSOR-COLLECTORS AND TAXPAYERS NEED TO KNOW:

The tax assessor-collector is voluntarily offering this service to registrants. The tax assessor-collector is not reimbursed for this service. The tax assessor-collector is not an agent or contractor of the IRS. The tax assessor-collector does not receive confidential return information from IRS records.

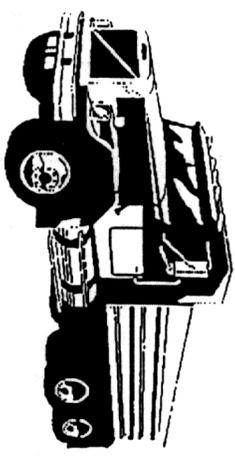
Did you know that vehicles used for logging and vehicles with base registration in Mexico or Canada pay a reduced rate of tax?

**ALTERNATE FILING
OF FORM 2290
HEAVY VEHICLE USE
TAX RETURNS
PRESENTED TO THE
TAX ASSESSOR-
COLLECTORS
ASSOCIATION OF
TEXAS**



Internal Revenue Service

FedState Relations
Claudette Hulce
FedState Program Manager
300 E. 8th Street
Austin, Texas 78701
Phone (512) 499-5235
Fax (512) 499-5780
Claudette.Hulce@m1.irs.gov



AUGUST 19, 1999

Internal Revenue Service
3372 South Loop 323
Tyler, TX 75701

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30

Saturday F/S services 8:30-12:30 (1/15 - 4/15)

Sunday April 16th 12:30-5:30

TPS Non F/S: Mon-Fri 8:00-4:30

ITIN ASSISTANCE AVAILABLE

WICHITA FALLS (NT)

Internal Revenue Service
4309 Jacksboro Highway, Suite G
Galaxy Center 2, 1st Floor
Wichita Falls, TX 76308

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30

Saturday F/S services 8:30-12:30 (1/15 - 4/15)

Sunday April 16th 12:30-5:30

TPS Non F/S: Mon-Thur 8:00-4:30

ITIN ASSISTANCE AVAILABLE



Next Section

Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Sunday April 16th 12:30-5:30
(Bi-lingual Assistance Available)
TPS Non F/S: Mon-Fri 8:00-4:30
(Bi-lingual Assistance Available)
ITIN ASSISTANCE AVAILABLE

HARLINGEN (ST)

Internal Revenue Service
201 East Monroe Street, Suite 2
Harlingen, TX 78550

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Bi-lingual Assistance Available
TPS Non F/S: Mon-Fri 8:00-4:30
(Bi-lingual Assistance Available)
ITIN ASSISTANCE AVAILABLE

HOUSTON HEADQUARTERS (H)

Internal Revenue Service
Mickey Leland Federal Bldg.
1919 Smith Street, Main Floor
Houston, TX 77002

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30
Sunday April 16th ONLY 12:30-5:30
TPS Non F/S: SAME

HOUSTON (Northwest) (H)

Wells Fargo Building
Suite 316
12941 Interstate Highway 45N
Houston, TX 77060

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (2/12 - 4/15)
Sunday April 16th 12:30-5:30
TPS Non F/S: Mon-Friday 8:00-4:30

HOUSTON (Southeast) (H)

Internal Revenue Service
8876 Gulf Freeway, Suite 300
Houston, TX 77017

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (2/12 - 4/15)
Sunday April 16th 12:30-5:30
TPS Non F/S: Mon-Friday 8:00-4:30

HOUSTON (Southwest) (H)

Internal Revenue Service
Alliance Tower
8701 South Gessner, 1st Floor
Houston, TX 77074

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Sunday April 16th 12:30-5:30
TPS Non F/S: SAME

LUBBOCK (NT)

Internal Revenue Service
1205 Texas Avenue
Room 609
Lubbock, TX 79401

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Sunday April 16th 12:30-5:30
TPS Non F/S: Mon-Fri 8:00-4:30
ITIN ASSISTANCE AVAILABLE

MIDLAND (NT)

Internal Revenue Service
1004 North Big Spring, Suite 201
Midland, TX 79701-3384

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Sunday April 16th 12:30-5:30
Bi-lingual Assistance Available
TPS Non F/S: Mon-Fri 8:00-4:30
ITIN ASSISTANCE AVAILABLE

SAN ANTONIO (Northwest)(ST)

Internal Revenue Service
5835 Callaghan Road
Summit Tower, Suite 100
San Antonio, TX 78228

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Sunday April 16th 12:30-5:30
TPS Non F/S: Mon-Fri 8:00-4:30
Bi-lingual Assistance Available
Collection: None
ITIN ASSISTANCE AVAILABLE

TEXARKANA (NT)

Internal Revenue Service
5th & Stateline Street, Room 501
Texarkana, TX 75504

Hours of Service:

TPS F/S: Mon-Fri 8:00-4:30
Saturday F/S services 8:30-12:30 (1/15 - 4/15)
Sunday April 16th 12:30-5:30
TPS Non F/S: Mon-Fri 8:00-4:30
Collection: YES
ITIN ASSISTANCE AVAILABLE

TYLER (NT)