



Texas Department of Transportation

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

February 26, 2001

Registration and Title Bulletin # 023-01

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 Internal Revenue Service (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 IRS Post's of Duty in Texas where taxpayers may receive assistance in filing tax forms, including the Form 2290. At the request of the IRS, we have also attached a copy of a brochure describing an alternate method of filing the Form 2290. 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. Thank you very much.

Sincerely,

Jerry L. Dike, Director
Vehicle Titles and
Registration Division

Attachments

cc: Ms. Kim S. Stewart
Internal Revenue Service
1100 Commerce Street
Dallas, Texas 75242

Mr. Ted Miller
FHWA

INTERNAL REVENUE SERVICE – WAGE AND INVESTMENT DIVISION

**IRS Walk-in Office Locations & Hours for 2001 Filing Season
(Dallas, West Texas, and Texas Panhandle Areas)**

Dallas – Earle Cabell Federal Bldg.
1100 Commerce Street – Room 1A02
Dallas, TX 75242
Monday – Friday 7:30 a.m. to 5:30 p.m.
Saturdays – Not Open
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 – 7:30 a.m. to 6:30 p.m.

Dallas Northwest – Farmers Branch
4050 Alpha Road – Room 110
Farmers Branch, TX 75244
Monday – Friday 7:30 a.m. to 5:30 p.m.
Saturdays – 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 – 7:30 a.m. to 6:30 p.m.

Amarillo
7201 Interstate 40 West, Suite 105
Amarillo, TX 79106
Monday, Wednesday, Friday 8 a.m. to 4:30 p.m.
Tuesday, Thursday 8:00 a.m. to 6:30 p.m.
Saturdays -- 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 -- 8:00 a.m. to 6:30 p.m.

Midland
1004 N. Big Spring – Suite 201
Midland, TX 79701-3384
Monday, Wednesday, Friday 8 a.m. to 4:30 p.m.
Tuesday, Thursday 8:00 a.m. to 6:30 p.m.
Saturdays -- 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 -- 8:00 a.m. to 6:30 p.m.

Dallas South – DeSoto
Inwood National Bank Bldg.
1801 N. Hampton Road, Suite 270
DeSoto, TX 75115-2327
Monday – Friday 8:00 a.m. to 4:30 p.m.

Fort Worth – Texas Wesleyan Law Bldg.
1515 Commerce Street – Suite 200
Fort Worth, TX 76102
Monday – Friday 7:30 a.m. to 5:30 p.m.
Saturdays – 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 – 7:30 a.m. to 6:30 p.m.

Abilene
341 Pine Street – Room 2113
Abilene, TX 79601-5982
Monday – Friday 8 a.m. to 4:30 p.m.
Saturdays -- 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 -- 8:00 a.m. to 6:30 p.m.

Lubbock – Federal Building
1205 Texas Avenue – Room 609
Lubbock, TX 79401
Monday, Wednesday, Friday 8 a.m. to 4:30 p.m.
Tuesday, Thursday 8:00 a.m. to 6:00 p.m.
Saturdays -- 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 -- 8:00 a.m. to 6:30 p.m.

Wichita Falls – Galaxy Center 2, 1st Floor
4309 Jacksboro Highway – Suite G
Wichita Falls, TX 76302
Monday, Wednesday, Friday 8 a.m. to 4:30 p.m.
Tuesday, Thursday 8:00 a.m. to 6:30 p.m.
Saturdays -- 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 -- 8:00 a.m. to 6:30 p.m.

San Angelo
33 East Twohig – Suite 101
San Angelo, TX 76903-6451
Tuesday, Thursday 7:30 a.m. – 5:30 p.m.

Eules will have forms only.

INTERNAL REVENUE SERVICE – WAGE AND INVESTMENT DIVISION

**IRS Walk-in Office Locations & Hours for 2001 Filing Season
(Houston, East and Central Texas Areas)**

Houston – Mickey Leland Federal Bldg.
1919 Smith Street – Main Floor
Houston, TX 77002
Monday – Friday 7:30 a.m. to 5:30 p.m.
Saturdays – 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 – 7:30 a.m. to 6:30 p.m.

Houston – Northwest Office
Wells Fargo Building – Suite 316
12941 Interstate 45 North
Houston, TX 77060
Monday – Friday 7:30 a.m. to 5:30 p.m.
Saturdays – 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 – 7:30 a.m. to 6:30 p.m.

Beaumont
550 Fannin Street – 3rd Floor
Beaumont, TX 77701
Monday -- Friday 8 a.m. to 4:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 -- 8:00 a.m. to 6:30 p.m.

Tyler – Commerce Square III
3372 SSW Loop 323
Tyler, TX 75101
Monday, Wednesday, Friday 8 a.m. to 4:30 p.m.
Tuesday, Thursday 8:00 a.m. to 6:30 p.m.
Saturdays -- 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 -- 8:00 a.m. to 6:30 p.m.

Houston – Southwest Office - Alliance Tower
8701 South Gessner – 1st Floor
Houston, TX 77074
Monday – Friday 7:30 a.m. to 5:30 p.m.
Saturdays – 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 – 7:30 a.m. to 6:30 p.m.

Houston – Southeast Office
8876 Gulf Freeway – Suite 300
Houston, TX 77017
Monday – Friday 7:30 a.m. to 5:30 p.m.
Saturdays -- 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 -- 7:30 a.m. to 6:30 p.m.

Texarkana – U.S. Post Office
500 Stateline Avenue – Room 501
Texarkana, TX 75504
Monday, Wednesday, Friday 8 a.m. to 4:30 p.m.
Tuesday, Thursday 7:00 a.m. to 5:30 p.m.
Saturdays -- 8:30 a.m. to 12:30 p.m.
Saturday, April 14 – 8:30 a.m. to 2:30 p.m.
Monday, April 16 -- 8:00 a.m. to 6:30 p.m.

Longview
1800 NW Loop 281 – Suite 214
Longview, TX 75604-2567
Monday – Friday 8:00 a.m. to 4:30 p.m.

Lufkin will have forms only.

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

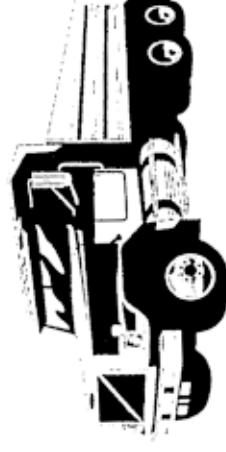
IRS does not consider the return filed for tax purposes until it is received. IRS is not responsible for any delays or mishandling of returns or remittances before IRS receives them. Taxpayers are liable for any tax, penalties and interest that may be due. If the IRS determines that a taxpayer owes additional 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 A PROGRAM FOR THE TAX ASSESSOR- COLLECTORS OF TEXAS



Internal Revenue Service

Governmental Liaison

Kim S. Stewart

Program Analyst

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Dallas, Texas 75242

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JANUARY, 2001

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.