



REGISTRY OF MOTOR VEHICLES

May 14, 2021

Form 2290 No Longer Required for Initial Heavy Highway Vehicle Registrations

Effective immediately, proof of Heavy Highway Vehicle Use Tax payment (IRS Form 2290/Schedule 1) for vehicles with a taxable gross weight of 55,000 pounds or more is **NOT required for initial vehicle registrations**. It is only required during registration renewals. This reverses a policy that took effect in 2019 to require proof during both initial registrations and renewals.

The following is acceptable proof of Heavy Highway Vehicle Use Tax (HVUT) payment for registration renewal:

- A stamped IRS Schedule 1 (Form 2290)
OR
- A photocopy of Form 2290/Schedule 1 that has been filed with the IRS, together with a photocopy of both sides of the cancelled check submitted as payment

Semi-Trailers

A Form 2290 is not required for semi-trailers. Semi-trailers are not considered highway vehicles. Only the motor vehicles that pull the semi-trailers are taxed and require a Form 2290.