



# HVUT Penalties

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The law provides penalties for failing to file returns or pay taxes when due. There are also penalties for filing false or fraudulent returns. These penalties are in addition to interest charge on late payments. The penalty for filing a return late or paying the tax late will not be imposed if you can show reasonable cause for not filing (or paying) on time. If you file after the due date (including extensions), attach an explanation to the return to show reasonable cause.

Penalties for HVUT non-compliance are costly to motor carriers. The penalty for failing to file [IRS Form 2290](#) by November 30th is equal to 4.5 percent of total tax due, assessed on a monthly basis up to five months. Late filers not making an [HVUT payment](#) also face an additional monthly penalty equal to 0.5 percent of total tax due. Additional interest charges of 0.54 percent per month accrue as well.

Based on these rates, an HVUT liability that was originally \$550 would climb to over \$700 by the end of the five-month period of delinquency. In addition to these federal penalties, many states suspend the registrations of vehicles for which proof of HVUT payment has not been provided.

Penalties for HVUT non-compliance for states are even more costly. The Secretary of Transportation has the authority to withhold up to 25 percent of the state's Interstate Maintenance funds [23 U.S.C. 104(b)(5)] if it fails one of its periodic compliance reviews

When an examiner detects non-compliance, any findings should be presented to management in the FHWA division office. Based on the assessment performed by FHWA division management, the matter may need to be brought to the attention of the U.S. DOT Office of Inspector General (OIG). If the OIG launches an investigation, the compliance review report will be delayed because information presented within it could be used as evidence during the criminal investigation.

Once all criminal investigations and prosecutions are complete, a finding of non-compliance may be made public. The procedures for dealing with a finding of non-compliance are detailed in 23 CFR 369.12-369.17. In the event that a state is found to be in non-compliance, the following procedures are followed:

- The Division Administrator notifies the Governor via certified mail of the finding of nonconformity
- The state is given 30 days to request a meeting to present evidence to overturn the nonconformity finding or to identify steps taken to bring the registration program into conformity
- The state has the option to present evidence in written form

- If the finding is changed to compliant, the Administrator issues a final decision and the matter is concluded
- A finding of nonconformity requires the authorization of the Secretary of Transportation and must be served on the Governor or his or her designee

## Where is Form 2290 filed?

It's possible to paper file your [Form 2290 with the IRS](#), visit [www.irs.gov](http://www.irs.gov) for more information on paper filing. The IRS encourages all filers to file electronically, and it is required of those reporting 25 or more vehicles. You can get your filing done at [Expresstruckt看.com](http://Expresstruckt看.com) and save time and money. IRS authorized e-filers like <http://www.Expresstruckt看.com> have additional information and contextual help windows to make filing taxes less taxing.

Make sure to have your name and business name, location, EIN, and the VIN of every vehicle you wish to file.