

MVD Procedural Quick Update

#89

RE: Commercial Vehicles – WDT and HVUT Verification
Effective date: Immediate

Date: April 27, 2009
To: All MVD
From: Mac Lewis, MVD Policy and Procedures Manager

[This is the latest in a series of procedural updates. These updates deal with specific MVD procedures and practices. Managers and Supervisors should consistently distribute the updates to all personnel and integrate them into regular information and training sessions.]

All commercial vehicles with a gross vehicle weight greater than 26,000 pounds are subject to New Mexico's weight distance tax (WDT).

All commercial vehicles weighing 55,000 pounds or more are also subject to the federal Heavy Vehicle Use Tax (HVUT). Field offices are required to verify compliance with both WDT and HVUT requirements when registering these vehicles.

This PQU replaces PQUs #18, 23 and 45.

New Mexico Weight Distance Tax (WDT) Verification (26,001-80,000 lbs.)

Prior to processing any new or renewal commercial vehicle registration, the carrier's Weight Distance Tax filing status must be verified to ensure that the account is current.

A web site is now available for looking up a carrier's Weight Distance Tax status. The site is <https://efile.state.nm.us/uls/default.aspx> and is accessible by link from the MVD intranet home page. The WD Inquiry function allows you to search for a carrier's account information using the carrier's DOT number.

To sign on to the Weight Distance Tax System, field offices should follow the procedure outlined here:

1. From the MVD intranet home page at http://trd_intra/mvdintra/txMVDmnu.htm select (click on) the "Weight Distance" button under **Links** to access the Weight Distance Inquiry Login page (<https://efile.state.nm.us/uls/default.aspx>).
2. Select "Click to Log In"
3. Enter the user name and password (both are case-sensitive). If you need a user name and password reminder, you can contact the Commercial Vehicles Bureau.
4. You should now find yourself at a page headed "**NMWebFile Services.**"
5. Under the Information Lookup heading, select "**MVD WDT- E Permit Lookup.**"
6. On the Vehicle Look-Up page, enter the carrier's DOT number. Do not use the other options. Only the DOT number is tied to the carrier's tax account.

The transaction should not be completed, and the carrier should be directed to contact the Commercial Vehicle Bureau at (505) 827-0392, if the inquiry generates any of these responses:

- No E-permits have been ordered for this account.
- Non-Filer status.
- The balance due is greater than \$25.00.
- Status is "Inactive," "Suspended" or "Out of Service."

Federal Heavy Vehicle Use Tax (HVUT) Verification (55,000-80,000 lbs.)

Federal regulations require that New Mexico receive proof of payment (or proof of tax suspension) of the Heavy Vehicle Use Tax (HVUT) from Motor Carriers as a condition of registration for vehicles that are 55,000 lbs. and over. The IRS suspends the HVUT for vehicles with mileage of 5,000 or less, and for agricultural vehicles with mileage of 7,500 or less.

For every transaction (including duplicate titles) involving a WD-plated vehicle that is 55,000 lbs. or more, the registrant must provide either proof of payment of the Heavy Vehicle Use Tax (HVUT) or proof that the registrant is not required to pay the HVUT.

Do not process the transaction of any vehicle that is 55,000 lbs. or over if the customer does not provide the required proof of payment of the HVUT, or proof of the customer's HVUT-suspended status.

Note: This requirement is in addition to, not instead of, WDT verification requirements.

The Federal Highway Administration conducts periodic reviews of the state's processes. To facilitate verification of New Mexico's compliance, it is required that all field offices provide to the Commercial Vehicle Bureau (CVB) a complete copy of each Form 2290 Schedule 1 submitted by a carrier.

To verify a carrier's HVUT status and provide the required notification to the CVB:

1. Photocopy the Form 2290 Schedule 1.
2. Verify that the 2290 Schedule 1 has either a stamp from the IRS or an electronic watermark.
3. Verify that the 2290 Schedule 1 is in the name of the individual or company that owns the vehicle.
4. On the Schedule 1 copy write the vehicle's WD plate number and (if the Schedule 1 lists more than one vehicle) indicate which VIN belongs to the vehicle you are registering.
5. Send the copy by fax (same day) to the Commercial Vehicle Bureau at 505-476-1507.

Do not:

- fax the 2290 Schedule 1 if you do not have a WD plate;
- fax a cover sheet; or
- fax E-permit confirmation sheets or other supporting documents.

Do note the date and time faxed on the Form 2290 Schedule 1 copy and file the copy with your field office report.

Field office managers and supervisors should refer any comments or questions regarding this Procedural Quick Update to their Bureau Chiefs, with cc to mac.lewis@state.nm.us. Others are encouraged to direct comments or questions directly to Mac Lewis.
