



South Carolina Department of Motor Vehicles Heavy Vehicle Use Tax Exemption

MC-2290
(Rev. 8/15)

Valid for the current tax year:
July 1st, _____ to June 30th, _____
Year Year

This form must be completed by the requested owner or his agent to exempt the following listed vehicle(s) from the IRS 2290 Heavy Vehicle Use Tax.

Name and Address of Registered Owner:

NAME _____ FEIN/ SSN _____
STREET ADDRESS _____
CITY _____ STATE _____ ZIP CODE _____

I certify the vehicle(s) listed below are exempt from the IRS 2290 Heavy Vehicle Use Tax requirements because they are not considered highway motor vehicles and fall into the category checked below.

PLATE	VIN	PLATE	VIN
_____	_____	_____	_____
_____	_____	_____	_____
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

VEHICLES NOT CONSIDERED HIGHWAY MOTOR VEHICLES

- 1. Specially designed mobile machinery for nontransportation functions.
- 2. Vehicles specially designed for off highway transportation.
- 3. Nontransportation trailers and semi-trailers.
- 4. Other from IRS: _____

OWNER'S NAME _____
OWNER'S SIGNATURE _____ DATE _____

For the latest information related to Heavy Vehicle Use Tax Exemptions, go to www.irs.gov/form2290.

Please retain a copy for your records and mail or fax this form to:

Fax: 803-896-3890
South Carolina Department of Motor Vehicles
PO Box 1498
Blythewood, SC 29016



South Carolina Department of Motor Vehicles

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Information Sheet

VEHICLES NOT CONSIDERED HIGHWAY MOTOR VEHICLES

Generally, the following kinds of vehicles are not considered highway motor vehicles for the purpose of exemption from IRS 2290 Heavy Vehicle Use Tax.

1. **Specially designed mobile machinery for nontransportation functions.** A self-propelled vehicle is not a highway vehicle if **all** the following apply.
 - a. The chassis has permanently mounted to it machinery or equipment used to perform certain operations (construction, manufacturing, drilling, mining, timbering, processing, farming, or similar operations) if the operation of the machinery or equipment is unrelated to transportation on or off the public highways,
 - b. The chassis has been specially designed to serve only as a mobile carriage and mount (and power source, if applicable) for the machinery or equipment, whether or not the machinery or equipment is in operation, and
 - c. The chassis could not, because of its special design and without substantial structural modification, be used as part of a vehicle designed to carry any other load.
2. **Vehicles specially designed for off highway transportation.** A vehicle is not treated as a highway vehicle if the vehicle is specially designed for the primary function of transporting a particular type of load other than over the public highway and because of this special design, the vehicle's capability to transport a load over a public highway is substantially limited or impaired.

To make this determination you can take into account the vehicle's size whether the vehicle is subject to licensing safety or other requirements and whether the vehicle can transport a load at a sustained speed of at least 25 miles per hour. It does not matter that the vehicle can carry heavier loads off highway than it is allowed to carry over the highway.

3. **Nontransportation trailers and semi-trailers.** A trailer or semi-trailer will not be treated as a highway vehicle if it is specially designed to function as an enclosed stationary shelter for carrying on a nontransportation function at an off-highway site. For example a trailer that is capable only of functioning as an office for an off-highway construction operation is not a highway vehicle.
4. **Other from IRS.** Visit www.irs.gov/form2290 for the less common list of exemptions.