

## Total IFTA Compliance Platform

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# Form 2290 Exception Engine

## Heavy Highway Vehicle Use Tax — Technical Specification

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**Confidential — Internal Use Only**

### Purpose of This Document

This document defines the complete technical specification for the Form 2290 Exception Engine within the Total IFTA Compliance Platform. It covers all 2290-specific exception types, their detection logic, severity classifications, threshold values, user interface behavior, resolution paths, and escalation rules.

Form 2290, the IRS Heavy Highway Vehicle Use Tax (HVUT), applies to vehicles with a taxable gross weight of 55,000 pounds or more that are used on public highways. The filing produces a stamped Schedule 1 — the document carriers must have to register vehicles, obtain license plates, and prove compliance at weigh stations and inspections. A missing or expired Schedule 1 is operationally catastrophic: vehicles cannot be registered and may be placed out of service.

Unlike most compliance obligations, the 2290 filing deadline is not calendar-year based but is tied to the first use month of each vehicle. This means different vehicles in the same fleet can have different filing deadlines, and new vehicles added mid-year trigger their own independent filing obligations. The platform must track and manage 2290 obligations at the individual vehicle level, not just at the company level.

# 1. Form 2290 Background & Filing Logic

## 1.1 Tax Period & Standard Filing Deadline

The Form 2290 tax period runs from July 1 through June 30 of the following year. For vehicles first used in July — which covers the vast majority of carriers who renew on the standard annual cycle — the return is due by August 31. This is why most people associate the 2290 with an August deadline.

**Standard deadline:** August 31 for vehicles with a July first use month.

**Tax period:** July 1 through June 30.

**IRS identifier:** EIN (Employer Identification Number) — no separate 2290 account number exists.

## 1.2 Mid-Year Vehicle Due Dates

For vehicles first used in any month other than July, the filing deadline is the last day of the month following the first use month. The platform must calculate this deadline at the vehicle level based on the recorded first use month.

First Use Month	Filing Due Date
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31
January	February 28/29
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31

## 1.3 Suspended Vehicles

Vehicles expected to travel 5,000 miles or fewer during the tax period (7,500 miles for agricultural vehicles) are classified as suspended and owe no HVUT. However, a Form 2290 return must still be

filed for suspended vehicles — the return simply shows zero tax due. If a suspended vehicle exceeds the mileage threshold during the year, an amended return with full tax payment is required.

**Suspended threshold:** 5,000 miles (7,500 for agricultural vehicles).

**Filing required:** Yes — even for suspended vehicles. Zero tax due but return still mandatory.

**Exceeded suspension:** Amended 2290 required by the last day of the month following the month in which the threshold was exceeded.

## 1.4 Prorated Tax for Mid-Year Vehicles

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Vehicles first used in a month other than July pay a prorated tax amount. The tax is calculated based on the number of months remaining in the tax period from the first use month through June 30. The platform must calculate the correct prorated amount at the vehicle level.

**Formula:** Full annual tax  $\times$  (months remaining in tax period  $\div$  12). A vehicle first used in January pays 6/12 of the full annual tax.





## 1.5 Schedule 1 — The Critical Output

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The stamped Schedule 1 is the IRS-issued proof of payment document. It is required to register vehicles, renew license plates, and operate legally. The Schedule 1 is valid for the entire tax period (July 1 through June 30). Carriers must have the current year's Schedule 1 in the vehicle cab at all times. The platform must track Schedule 1 expiration at the vehicle level and alert carriers before it expires.

## 2. Severity Level Definitions

All Form 2290 exceptions follow the same four-level severity framework used across the compliance platform.

 <b>CRITICAL</b>	Action is blocked. Exception must be resolved before the vehicle can be certified as compliant. Vehicle registration renewal, IRP renewal, or roadside compliance certification is at immediate risk.
 <b>HIGH</b>	Filing deadline is approaching or a vehicle condition requires immediate attention. Carrier or administrator must explicitly acknowledge and provide written confirmation before the exception clears.
 <b>MEDIUM</b>	Data quality warning or informational flag that requires attention but does not immediately threaten vehicle operations. No acknowledgment required.
 <b>INFO</b>	Background compliance awareness displayed in the vehicle compliance dashboard. Does not interrupt any workflow.

### 3. Critical Exceptions — Action Blocked

The following exceptions indicate an immediate threat to vehicle registration or roadside compliance. The system blocks vehicle compliance certification and displays a prominent alert on both the vehicle record and the carrier dashboard.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
<b>2290 Overdue — Past Filing Deadline</b>	vehicle_first_use_month, filing_due_date, last_filed_date, current_date	current_date > filing_due_date AND last_filed_date < filing_due_date	Red banner on vehicle record and carrier dashboard. Message: 'Form 2290 for vehicle [VIN] is OVERDUE as of [date]. This vehicle cannot be legally registered until a valid Schedule 1 is on file. File immediately at irs.gov.' Vehicle compliance certificate blocked.	Carrier files 2290 on IRS e-file system. Enters Schedule 1 confirmation number. Platform records filing and clears exception.
<b>Schedule 1 Expired</b>	schedule1_expiry_date, current_date	current_date > schedule1_expiry_date AND new filing not on file	Red banner. Message: 'The Schedule 1 for vehicle [VIN] expired on June 30. A new Form 2290 must be filed for the current tax period before this vehicle can be registered or operated legally.' Vehicle compliance certificate blocked.	Carrier files new 2290 for current tax period. Uploads or enters new Schedule 1. Platform records new expiry date.
<b>Vehicle Registered Under IRP — No 2290 on File</b>	vehicle_gvw, irp_registration_status, form_2290_status	vehicle_gvw >= 55000 AND irp_registration_status = 'active' AND form_2290_status = null	Red alert on vehicle record. Message: 'This vehicle is registered under IRP but has no Form 2290 on file. IRP renewal requires proof of HVUT payment for	Carrier files 2290 and uploads Schedule 1. Platform cross-references with IRP module.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
			vehicles 55,000 lbs or greater.' IRP renewal blocked for this vehicle.	
<b>Suspended Vehicle — Mileage Threshold Exceeded</b>	vehicle_suspension_status, ytd_miles, suspension_threshold	vehicle_suspension_status = 'suspended' AND ytd_miles > suspension_threshold	Red alert. Message: 'Vehicle [VIN] was filed as suspended but has exceeded [5,000 / 7,500] miles for the tax period. An amended Form 2290 with full HVUT payment is required immediately.' Vehicle compliance certificate blocked.	Carrier files amended 2290 with full tax. Platform converts vehicle status from suspended to taxable.
<b>EIN Not on File</b>	ein	ein = null or empty	Red alert on company profile. Message: 'No EIN on file. Form 2290 cannot be filed or tracked without an EIN. Add your Employer Identification Number to the company profile.' 2290 module blocked.	Carrier enters EIN in company profile. System re-enables 2290 tracking.
<b>VIN Invalid or Not Decodable</b>	vin, vin_validation_status	vin fails 17-character format check OR VIN decode returns no match	Red alert on vehicle record. Message: 'The VIN for this vehicle cannot be validated. Form 2290 requires a valid 17-character VIN. Please verify and correct the VIN.' 2290 filing for this vehicle blocked.	Carrier corrects VIN. System re-validates and enables 2290 tracking.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
<b>Taxable Gross Weight Not on File</b>	vehicle_gvw	vehicle_gvw = null or 0	Red alert on vehicle record. Message: 'No taxable gross weight on file for vehicle [VIN]. This is required to determine 2290 tax liability and weight category. Enter the declared gross weight.' 2290 module blocked for this vehicle.	Carrier enters taxable gross weight. System calculates correct tax category and amount.

## 4. High Exceptions — Acknowledgment Required

The following exceptions do not immediately block operations but require the carrier or administrator to explicitly review, acknowledge, and provide written confirmation before the exception clears. All acknowledgments are logged with timestamp, user ID, and entered reason.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
<b>2290 Due Within 30 Days</b>	filing_due_date, current_date, filing_status	current_date >= (filing_due_date - 30 days) AND filing_status != 'filed'	Orange banner on vehicle record and dashboard. Message: 'Form 2290 for vehicle [VIN] is due on [date] — [X] days from today. File now at irs.gov to avoid penalties and registration issues.' Acknowledgment required.	Carrier initiates 2290 filing or confirms date is noted. Override logged.
<b>New Vehicle Added — 2290 Not Initiated</b>	vehicle_add_date, vehicle_gvw, form_2290_status	vehicle added AND vehicle_gvw >= 55000 AND form_2290_status = null AND days since add > 7	Orange alert on vehicle record. Message: 'Vehicle [VIN] was added [X] days ago and has a gross weight of [X] lbs but no Form 2290 has been initiated. Filing is due by [calculated due date].' Acknowledgment required.	Carrier initiates 2290 filing for the vehicle. Override logged.
<b>Schedule 1 Expiring Within 60 Days</b>	schedule1_expiry_date, current_date	current_date >= (schedule1_expiry_date - 60 days)	Orange banner. Message: 'The Schedule 1 for vehicle [VIN] expires on June 30. A new Form 2290 must be filed for the upcoming tax period to maintain continuous registration eligibility.' Acknowledgment required.	Carrier acknowledges and plans filing. Override logged. Escalates to CRITICAL if not resolved by expiry.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
<p><b>Suspended Vehicle — Approaching Mileage Threshold</b></p>	<p>vehicle_suspension_status, ytd_miles, suspension_threshold</p>	<p>vehicle_suspension_status = 'suspended' AND ytd_miles &gt;= (suspension_threshold × 0.85)</p>	<p>Orange flag on vehicle record. Message: 'Vehicle [VIN] is filed as suspended and has reached [X]% of the [5,000 / 7,500] mile threshold. If this vehicle exceeds [X] miles, an amended 2290 with full HVUT payment will be required immediately.' Acknowledgment required.</p>	<p>Carrier acknowledges mileage proximity. Confirms suspension status is being monitored. Override logged.</p>
<p><b>Taxable Gross Weight Changed</b></p>	<p>vehicle_gvw_current, vehicle_gvw_prior_filing</p>	<p>gvw changed AND crosses a tax weight category boundary</p>	<p>Orange alert. Message: 'The taxable gross weight for vehicle [VIN] has changed since the last 2290 filing and crosses into a different HVUT tax category. An amended return may be required.' Acknowledgment required.</p>	<p>Carrier reviews weight change. Files amended 2290 if required or confirms change is within same category. Override logged.</p>
<p><b>Vehicle Sold or Disposed — Credit Not Claimed</b></p>	<p>vehicle_status, tax_period_end, vehicle_disposal_date, credit_filed</p>	<p>vehicle_status = 'sold' OR 'disposed' AND vehicle_disposal_date within current tax period AND credit_filed = false</p>	<p>Orange flag. Message: 'Vehicle [VIN] was disposed of during the current tax period. You may be entitled to a pro-rated HVUT credit on an amended 2290. Review your filing to determine if a credit claim is applicable.' Acknowledgment required.</p>	<p>Carrier reviews credit eligibility. Files amended 2290 if applicable. Override logged.</p>
<p><b>Agricultural Vehicle — Mileage</b></p>	<p>vehicle_type, suspension_threshold_applied</p>	<p>vehicle_type = 'agricultural' AND suspension_threshold_applied = 5000 (should be 7500)</p>	<p>Orange alert. Message: 'Vehicle [VIN] is classified as an</p>	<p>Carrier confirms agricultural classification</p>

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
<p><b>Threshold Mismatch</b></p>			<p>agricultural vehicle but a 5,000-mile suspension threshold is applied. Agricultural vehicles have a higher threshold of 7,500 miles. Please verify classification.' Acknowledgment required.</p>	<p>or corrects vehicle type. Override logged.</p>
<p><b>Prior Year 2290 Filed Late</b></p>	<p>last_filed_date, prior_filing_due_date</p>	<p>last_filed_date &gt; prior_filing_due_date</p>	<p>Orange flag on vehicle compliance history. Message: 'The most recent Form 2290 for vehicle [VIN] was filed [X] days after its due date. Late filings incur IRS penalties and interest. Ensure the upcoming filing is completed on time.' Acknowledgment required.</p>	<p>Carrier acknowledges late filing history. Override logged.</p>

## 5. Medium Exceptions — Informational Warning

The following exceptions display a warning in the vehicle compliance record but do not require acknowledgment. They are logged automatically and visible in the vehicle's compliance history.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
<b>2290 Due Within 60 Days</b>	filing_due_date, current_date	current_date >= (filing_due_date - 60 days) AND current_date < (filing_due_date - 30 days)	Yellow reminder on vehicle record. Message: 'Form 2290 for vehicle [VIN] is due on [date] — approximately [X] days from now. Begin preparing to file.'	Carrier notes reminder. Escalates to HIGH at 30 days.
<b>Vehicle Weight Near 55,000 lb Threshold</b>	vehicle_gvw	vehicle_gvw >= 50000 AND vehicle_gvw < 55000	Yellow flag on vehicle record. Message: 'Vehicle [VIN] has a gross weight of [X] lbs — close to the 55,000 lb HVUT threshold. If this vehicle is loaded above 55,000 lbs, Form 2290 filing will be required.'	Carrier verifies operating weight. No action required to proceed.
<b>No Schedule 1 Uploaded to Platform</b>	schedule1_document, form_2290_status	form_2290_status = 'filed' AND schedule1_document = null	Yellow flag. Message: 'Form 2290 is marked as filed for vehicle [VIN] but no Schedule 1 document has been uploaded. Upload the stamped Schedule 1 for complete recordkeeping.'	Carrier uploads Schedule 1 PDF. No action required to proceed.
<b>First Use Month Not Recorded</b>	vehicle_first_use_month	vehicle_first_use_month = null	Yellow flag on vehicle record. Message: 'No first use month is recorded for vehicle [VIN]. This is required to calculate the correct 2290 filing deadline and prorated tax amount.'	Carrier enters first use month. System recalculates due date and tax amount.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
<b>Tax Amount Appears Inconsistent</b>	calculated_hvut, filed_hvut	Variance > 10% between platform-calculated and carrier-filed HVUT amount	Yellow flag. Message: 'The HVUT amount on the filed 2290 for vehicle [VIN] differs from the platform-calculated amount by more than 10%. Verify the filed amount is correct.'	Carrier reviews calculation. No action required to proceed.
<b>Multiple 2290 Filings in Same Tax Period</b>	filing_count_current_period	filing_count_current_period > 1 for same VIN	Yellow flag. Message: 'Multiple Form 2290 filings have been recorded for vehicle [VIN] in the current tax period. Verify only the most current filing is active and previous filings have been superseded.'	Carrier confirms filing history. No action required.
<b>Vehicle Reactivated After Out-of-Service Period</b>	vehicle_status_history[], reactivation_date	Vehicle previously marked inactive or out-of-service and reactivated	Yellow flag. Message: 'Vehicle [VIN] has been reactivated. Verify whether a new or amended Form 2290 is required based on the reactivation date and remaining tax period.'	Carrier reviews 2290 obligation for reactivated vehicle. No action required to proceed.
<b>EIN Changed Since Last Filing</b>	ein_current, ein_last_filing	EIN on file differs from EIN on most recent 2290 record	Yellow flag. Message: 'The EIN on file has changed since the last Form 2290 filing. The new EIN must be used for all future 2290 filings.'	Carrier confirms EIN change. No action required to proceed.

## 6. Informational Exceptions — Compliance Dashboard

The following conditions are displayed in the vehicle compliance dashboard for awareness and audit preparedness. They do not appear in any filing workflow and do not block any action.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
<b>2290 Filing Confirmed — Schedule 1 on File</b>	form_2290_status, schedule1_expiry_date	form_2290_status = 'filed' AND schedule1_document present	Dashboard green status: 'Form 2290 current. Schedule 1 valid through June 30, [year].' No alert styling.	No action required.
<b>Vehicle Below 55,000 lb Threshold — Exempt</b>	vehicle_gvw	vehicle_gvw < 55000	Dashboard notice: 'Vehicle [VIN] is below the 55,000 lb HVUT threshold. Form 2290 filing is not required for this vehicle at its current declared weight.'	No action required. Flag will update if weight is changed.
<b>Suspended Vehicle — Zero Tax Filed</b>	vehicle_suspension_status, ytd_miles	vehicle_suspension_status = 'suspended' AND ytd_miles < suspension_threshold	Dashboard notice: 'Vehicle [VIN] is filed as suspended (zero tax). Current mileage: [X] of [5,000 / 7,500] mile threshold.'	No action required. Escalation chain begins at 85% threshold.
<b>Schedule 1 More Than 60 Days from Expiry</b>	schedule1_expiry_date, current_date	current_date < (schedule1_expiry_date - 60 days)	Dashboard display: 'Schedule 1 valid through June 30. [X] days until renewal filing is due.'	No action required. Escalation chain begins at 60 days.
<b>Prorated 2290 Filed for New Vehicle</b>	vehicle_first_use_month, prorated_tax_amount	first_use_month != 'July' AND prorated filing confirmed	Dashboard notice: 'Prorated Form 2290 filed for vehicle [VIN] (first used	No action required.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
			[month]). Tax paid: \$[amount]. Full annual filing due July 1.'	
<b>Amended 2290 Filed — Credit Claimed</b>	amended_filing_status, credit_amount	amended filing recorded AND credit_amount > 0	Dashboard notice: 'Amended Form 2290 filed for vehicle [VIN]. Credit of \$[amount] claimed.'	No action required. Carrier retains amended Schedule 1.
<b>IRS E-File Confirmation Number on File</b>	irs_confirmation_number	irs_confirmation_number present for current period	Dashboard display of IRS confirmation number for current tax period filing. Reference for audit use.	No action required.

## 7. Escalation Rules

The following rules govern automatic escalation of Form 2290 exceptions. Unlike IFTA or IRP which operate on company-level schedules, 2290 escalation operates at the individual vehicle level since each vehicle can have a different filing deadline.

### 7.1 Time-Based Escalation — Standard Annual Filing (July First Use)

Exception	Info Fires At	Escalates to HIGH At	Escalation Condition
Schedule 1 / Annual Filing	June 1 (60 days before expiry)	July 1 (30 days before Aug 31 due)	Filing not initiated
Schedule 1 / Annual Filing	July 1	August 31 (due date passes)	Still not filed — escalates to CRITICAL

### 7.2 Time-Based Escalation — Mid-Year Vehicle Filings

Exception	Info Fires At	Escalates to HIGH At	Escalation Condition
Mid-Year Vehicle 2290	Vehicle add date	7 days after add with no filing	GVW >= 55,000 lbs and no 2290 initiated
Mid-Year Vehicle 2290	30 days before calculated due	Due date passes	Escalates to CRITICAL — overdue

### 7.3 Mileage-Based Escalation — Suspended Vehicles

Exception	Info Fires At	Escalates to HIGH At	Escalation Condition
Suspended Vehicle Mileage	85% of threshold reached	100% of threshold exceeded	Escalates to CRITICAL — amended return required

### 7.4 Audit Trail Requirements

Every exception acknowledged or overridden at the High level must generate an immutable audit log entry containing the following fields:

- `exception_id` — unique identifier for the exception instance

- `carrier_id` — carrier account associated with the 2290 record
- `vehicle_id / vin` — the specific vehicle the exception applies to
- `user_id` — user who acknowledged the exception
- `user_name` — full name of acknowledging user
- `timestamp` — UTC datetime of acknowledgment
- `exception_type` — exception code from the master exception list
- `severity_at_time` — severity level at the time of acknowledgment
- `reason_entered` — free-text explanation (required, minimum 20 characters)
- `tax_period` — the July-June tax period the exception applies to
- `filing_due_date` — the specific deadline for this vehicle
- `days_until_due` — days remaining at time of acknowledgment

Audit log entries are read-only once created and cannot be edited or deleted by any user role including system administrator.

## 8. Configurable Threshold Reference

The following thresholds are configurable at the platform level by a system administrator. Default values are shown below.

Parameter	Default Value	Allowable Range	Notes
Schedule 1 Expiry — INFO Reminder	60 days	30 – 90 days	First dashboard reminder fires
Schedule 1 Expiry — HIGH Escalation	60 days	30 – 90 days	Acknowledgment required
Filing Due — MEDIUM Reminder	60 days	45 – 90 days	Yellow warning fires
Filing Due — HIGH Escalation	30 days	14 – 45 days	Orange acknowledgment required
Filing Due — CRITICAL	0 days	Non-configurable	Immediately on due date if not filed
New Vehicle Filing Alert	7 days	1 – 14 days	Alert fires if no 2290 initiated
Suspended Vehicle Warning Threshold	85%	75% – 95%	% of mile limit that triggers HIGH
HVUT Amount Variance Threshold	10%	5% – 20%	Triggers MEDIUM if exceeded
Weight Near 55K Threshold	50,000 lbs	45,000 – 54,999	Triggers MEDIUM flag
Reason Text Minimum Length	20 chars	10 – 100 chars	Required for HIGH acknowledgment

## 9. UI Behavior Summary

### 9.1 Vehicle-Level Compliance Card

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- Every vehicle with a GVW of 55,000 lbs or greater displays a 2290 compliance card in the vehicle detail record showing: current filing status, Schedule 1 validity period, days until next filing due, tax amount filed, suspension status (if applicable), and current YTD mileage for suspended vehicles.
- Vehicles below the 55,000 lb threshold display an 'Exempt' status badge with a note that the status will update if declared weight is changed.
- CRITICAL exceptions display as a full-width red banner on the vehicle record with a direct link to [irs.gov](https://irs.gov) for e-filing.
- HIGH exceptions display as orange banners with an acknowledgment button and the specific deadline or consequence stated clearly.
- MEDIUM exceptions display as yellow inline flags within the vehicle compliance card.

### 9.2 Fleet-Level Dashboard

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- The carrier dashboard shows a 2290 compliance summary card listing: total vehicles requiring 2290, number currently compliant, number with active exceptions by severity, and the next upcoming filing deadline across the fleet.
- Vehicles with CRITICAL exceptions are listed by name with a direct link to each vehicle record.
- A rolling 90-day filing calendar shows all upcoming 2290 due dates across the fleet by vehicle, sorted by days until due.

### 9.3 Schedule 1 Management

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- The platform stores a PDF copy of each vehicle's stamped Schedule 1.
- Schedule 1 documents are tagged with the tax period they cover (July 1 — June 30) and the vehicle VIN.
- Carriers can download any stored Schedule 1 directly from the vehicle compliance card for roadside inspection, registration, or audit use.
- When a new 2290 is filed and a new Schedule 1 is uploaded, the prior year Schedule 1 is archived and retained for 3 years for audit purposes.

### 9.4 IRS E-File Integration

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- Because Form 2290 is filed directly through the IRS e-file system, the platform does not submit the filing on the carrier's behalf.
- The platform pre-populates a filing checklist for each vehicle showing the required data fields (EIN, VIN, taxable gross weight, first use month, tax amount) so the carrier can file quickly and accurately.
- After filing, the carrier enters the IRS confirmation number into the platform and uploads the stamped Schedule 1.

- The platform records the confirmation number, updates the filing status, calculates the next due date, and clears all active exceptions for that vehicle.

## 9.5 Cross-Module Integration

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- IRP Module: When an IRP renewal is initiated for a vehicle with GVW  $\geq$  55,000 lbs and no valid 2290 Schedule 1 on file, the IRP renewal is blocked until the Schedule 1 is uploaded. The platform displays a cross-module alert: 'IRP renewal for vehicle [VIN] requires a valid Form 2290 Schedule 1. No Schedule 1 is on file.'
- IFTA Module: IFTA data is used to monitor YTD mileage for suspended vehicles. If IFTA-reported miles for a suspended vehicle approach or exceed the suspension threshold, the 2290 exception engine triggers automatically.
- Fleet Profile: Any change to a vehicle's declared gross weight that crosses the 55,000 lb threshold (in either direction) triggers an immediate 2290 compliance re-evaluation for that vehicle.

## 9.6 Notification Delivery

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- CRITICAL exceptions: immediate in-app alert + email to carrier administrator with vehicle VIN and deadline prominently displayed.
- HIGH exceptions: in-app notification + email at each escalation point (60 days, 30 days, due date).
- Suspended vehicle mileage alerts: in-app notification at 85% threshold + email if carrier has opted into compliance reminders.
- MEDIUM and INFO: in-app only. No email unless carrier opts into all compliance notifications.