

810-5-1-.233 Proof Of Payment Of Federal Heavy Vehicle Use Tax.

(1) In accordance with Section 32-6-58, Code of Alabama 1975, and Title 26, United States Code (USC) §4481, licensing officials must verify the payment of the Federal Heavy Vehicle Use Tax (FHVUT) prior to issuing a registration for a highway motor vehicle with a declared gross weight or combined gross weight of 55,000 pounds or more.

(2) The license plate issuing agency will require the person seeking to register a truck or truck tractor to declare the gross weight of the vehicle (or vehicle combination). The declared gross weight must be shown on the Motor Vehicle Registration Tag and Tax receipt in the box entitled "Gross Weight not Over." The Motor Vehicle Registration Tax and Tax receipts must also be annotated with "Y" in the block "FHVUT" to reflect that a proof document was received.

(3) Prior to the issuance of a license plate for vehicles subject to the tax, the license plate issuing agency must receive acceptable proof of the payment of FHVUT for the current tax year for the vehicle(s) being registered.

(4) In accordance with federal regulations issued by the Internal Revenue Service (IRS), the following shall be acceptable as proof documents for the payment of the FHVUT:

(a) An original or photocopy of the Form 2290 Schedule 1 (stamped or e-file watermarked), which has been receipted as received by the IRS. Such form must be for the current tax year, and must list the vehicle(s) on which the tax has been paid (unless the taxpayer has paid the tax on more than twenty-one (21) vehicles or unless the tax is suspended on more than seven (7) vehicles). The vehicles are to be listed by vehicle identification number (VIN).

(b) A photocopy of the signed Form 2290 with the Schedule 1 which was filed with the IRS and the sufficient documentation of payment of tax due can include but is not limited to:

- (i) A photocopy of both sides of the cancelled check.
- (ii) A bank statement indicating the amount of tax paid.
- (iii) Electronic acknowledgement indicating a payment of tax.
- (iv) IRS printout of the taxpayer's account showing the amount of tax paid.

This substitute proof of payment may be used to register a vehicle when, for example, the receipted Schedule 1 has been lost, or when at the time required for registration of a vehicle, a receipted Schedule 1 has not been received by a taxpayer who has filed a Form 2290 with respect to such vehicle.

(c) The IRS regulations provide that anyone seeking to register a truck or truck tractor purchased or acquired within a period of sixty (60) days of the date that registration is sought will not be required to provide proof of payment of FHVUT. However, proof of purchase or acquisition within the sixty (60) day period shall be required. Such proof shall include:

- (i) A copy of the bill of sale.
- (ii) A copy of the application for certificate of title or a copy of the certificate of title.
- (iii) A copy of a court order, divorce decree, or other legal document awarding ownership to the registrant.

(d) For vehicles registered during the months of July, August or September, proof of payment of the FHVUT for the preceding tax period may be used to verify payment of the tax.

(e) The FHVUT on a vehicle must be paid in the name of the owner and/or registrant and is not transferable.

(5) The FHVUT is suspended during a taxable period if the vehicle will be used for 5,000 or fewer miles on public highways (7,500 for agricultural vehicles). These vehicles must be shown on the receipted Schedule 1 of Form 2290. The registrant is not required to file Form 2290 on a vehicle that is not a highway vehicle (e.g., mobile machinery or mobile crane).

(6) In order for the State of Alabama, Department of Revenue, to monitor compliance with the proof requirements, the proof of payment of the FHVUT must be retained by the licensing official for one (1) year in order to allow the Federal Highway Administration (FHWA) to verify that the State of Alabama is in compliance with Federal Code Title 23, Part 669. Failure to comply with FHWA requirements may result in the reduction of Federal highway funds.

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