

(1) In accordance with §32-6-58, Code of Ala. 1975, and Title 26, United States Code (USC) §4481, a licensing official 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) Vehicle Weight Declaration. The person seeking to register a truck or truck tractor must 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) Proof of Payment. (a) Except as provided in subsection (c) of this paragraph, prior to the issuance of a registration for vehicles subject to the tax, the licensing official must receive acceptable proof of the payment of FHVUT for the current tax year for the vehicle(s) being registered.

(b) 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:

1. An original or photocopy of the Form 2290 Schedule 1 (stamped or e-file watermarked), which has been receipted as received by the IRS. The form must be for the current tax year and must list the vehicle identification number (VIN) on which the tax has been paid.

2. A photocopy of the Form 2290 with the Schedule 1 which was filed with the IRS and the proof of payment of tax due which includes 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.

(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.

(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) Suspension of Payment. 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) Retention of Evidence. In order 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 from the registration date 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.

(7) Electronic Verification. The Department may execute a Memorandum of Agreement (MOA) with approved Internal Revenue Service (IRS) service providers to electronically verify the filing and payment of FHVUT.

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**Authority:** §§ 40-2A-7(a)(5), 32-6-58, Code of Ala. 1975. Title 26, United States Code (USC) §4481

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