

WAC 308-91-120 Federal heavy vehicle use tax. (1) **Who must show proof of payment of federal heavy vehicle use tax?** The department requires owners of motor vehicles with a declared combined gross weight of 55,000 pounds or more to provide acceptable proof the federal heavy vehicle use tax imposed by the Internal Revenue Service has been suspended or paid at the time of registration.

(2) **What does the department require for proof of payment of federal heavy vehicle use tax?** Acceptable proof is either:

(a) The original or photocopy of an Internal Revenue Service (IRS) receipted Schedule 1 (IRS form 2290) schedule of highway motor vehicles;

(b) Photocopy of IRS form 2290 with Schedule 1 as filed with the IRS and a photocopy of the front and back sides of the canceled check used for the payment of taxes to the IRS; or

(c) Other proof of payment acceptable to the department.

(3) **When is proof of payment of federal heavy vehicle use tax not required?** If a vehicle is purchased within sixty days, proof of federal heavy vehicle use tax is not required at the time of registration.

(4) **What happens if I do not provide proof of payment of the federal heavy vehicle use tax?** The department must refuse registration of such vehicles if sufficient proof is not presented at time of registration or renewal.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-120, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-120, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-120, filed 3/2/88.]