

**Internal Revenue Service, Treasury**

**§ 41.4481-1**

Generally applicable fractions and percentage	Modifications for non-EFT depositors
11/15 .....	10/15.
11/90 .....	10/90.
69.67 percent .....	63.33 percent.

(g) *Effective date.* This section is applicable with respect to deposits and returns that relate to taxes that are considered as collected in calendar quarters beginning on or after October 1, 2001.

[T.D. 8442, 57 FR 48177, Oct. 22, 1992, as amended by T.D. 8685, 61 FR 58006, Nov. 12, 1996; 63 FR 15292, Mar. 31, 1998; T.D. 8963, 66 FR 41778, Aug. 9, 2001]

**PART 41—EXCISE TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES**

**Subpart A—Introduction**

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- 41.6109-1 Identifying numbers.
- 41.6151(a)-1 Time and place for paying tax.
- 41.6156-1 Installment payments of tax on use of highway motor vehicle.

AUTHORITY: 26 U.S.C. 7805; § 41.4482(b)-1 also issued under 26 U.S.C. 4482(b); § 41.4483-3 also issued under 26 U.S.C. 4483(d); § 41.6001-3 also issued under 101 Stat. 260.

SOURCE: T.D. 6216, 21 FR 9645, Dec. 6, 1956; 25 FR 14021, Dec. 31, 1960, unless otherwise noted.

**Subpart A—Introduction**

**§ 41.0-1 Introduction.**

The regulations in this part are designated “Highway Use Tax Regulations.” The regulations in this part relate to the tax on the use of certain highway vehicles imposed by section 4481 and to certain associated administrative provisions.

[T.D. 8879, 65 FR 17153, Mar. 31, 2000]

**Subpart B—Tax on Use of Certain Highway Motor Vehicles**

**§ 41.4481-1 Imposition of tax.**

(a) *In general.* Tax is imposed on the use during a taxable period of any registered highway motor vehicle that (together with the semitrailers and trailers customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle) has a taxable gross weight of at least 55,000 pounds.

(b) *Rate of tax.* For the rate of tax generally, see section 4481(a). For the rate of tax for certain vehicles used in logging, see section 4483(e). For the rate of tax for certain vehicles base-plated in Canada or Mexico, see section 4483(f). For a special rule for the taxable period in which the tax terminates, see section 4482(d).

(c) *Computation of tax.* (1) Except as provided in paragraph (c)(2) of this section, the tax on the use of a particular highway motor vehicle for a taxable period is computed as follows:

(i) For vehicles with a taxable gross weight of at least 55,000 pounds, but not over 75,000 pounds, add to \$100 an amount equal to \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds; and