
Federal Excise Tax

Internal Revenue Code & Treasury Regulations

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<u>4482</u>	Definitions: Applicable to Heavy Highway Vehicle Use Tax
<u>4483</u>	Exemptions: Applicable to Heavy Highway Vehicle Use Tax
<u>6427</u>	Fuels not used for Taxable Purposes: Authorization for refunds or credits of Fuel Tax paid for non highway use of fuel
<u>41.4481-1</u>	Imposition of Tax: Applicable to Heavy Highway Use Tax
<u>41.4481-2</u>	Persons liable for tax
<u>41.4481-3</u>	Registration
<u>41.4482(a)(1)</u>	Definition of highway motor vehicle
<u>41.4482(b)(1)</u>	Definition of taxable gross weight
<u>41.4483-3</u>	Exemption for trucks used for 5,000 or fewer miles