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## Private Letter Ruling 9520034

Date: February 16, 1995

CC:DOM:PSI:8 TR-31-271-95

Dear

\*\*\* As discussed, we have made a correction to the June 7, 1994, letter ruling. Please substitute the enclosed corrected first page for the first page of the original letter ruling.

This ruling is directed only to the taxpayer who requested it. Section 6110(j)(3) of the Internal Revenue Code provides that it cannot be used or cited as precedent. Temporary or final regulations pertaining to one or more of the issues addressed in this ruling have not yet been adopted. Therefore, this ruling will be modified or revoked by adoption of temporary or final regulations to the extent that the regulations are inconsistent with any conclusion in the ruling. See section 11.04 of Rev. Proc. 95-1, 1995-1 I.R.B. 9, at 41. A ruling generally is not revoked or modified retroactively, however, if the criteria in section 11.05 of Rev. Proc. 95-1 are satisfied.

Sincerely yours,

Assistant Chief Counsel

(Passthroughs and Special  
Industries)

By: Jeffrey M. Nelson

Chief, Branch 8

\* \* \* \* \*

Index No.: 4001.02-00

Date: June 7, 1994

CC:DOM:PSI:8 TR-31-836-94

LEGEND:

X =  
\*\*\*

A =  
\*\*\*

Dear

\*\*\* This replies to your March 21, 1994, request for a ruling whether the A vehicle is a passenger vehicle for purposes of the tax imposed by section 4001(a) of the Internal Revenue Code.

X imports the A vehicle into the United States. The A vehicle is a multi-purpose, all terrain, four-wheel drive vehicle generally classified as a "sport utility vehicle" and has a gross vehicle weight in excess of 6,000 pounds.

Section 4001(a) imposes on the first retail sale of any passenger vehicle a tax equal to 10 percent of the amount by which the sales price exceeds a designated base amount. Under section 4001(b)(1), a passenger vehicle is any 4-wheeled vehicle manufactured primarily for use on public streets, roads, and highways that is rated at 6,000 pounds "unloaded gross vehicle weight" or less. Section 4001(b)(2) provides a special rule for trucks and vans, substituting "gross vehicle weight" for "unloaded gross vehicle weight."

Thus, a truck or van is a passenger vehicle for purposes of the section 4001 tax only if its gross vehicle weight does not exceed 6,000 pounds. The term "truck or van" includes vehicles that are commonly known as sport utility vehicles.

Accordingly, since the A vehicle is a sport utility vehicle with a gross vehicle weight in excess of 6,000 pounds, the A vehicle is not a passenger vehicle for purposes of the tax imposed by section 4001(a).

This ruling is directed only to the taxpayer who requested it. Section 6110(j)(3) of the Code provides that it cannot be used or cited as precedent.