Motor Vehicle Division
ADOT
Mail Drop 527M
Motor Carrier and Tax Services
Motor Vehicle Division
PO Box 2100
Phoenix AZ 85001-2100

96-0348 R08/03 www.dot.state.az.us

DECLARATION OF STATUS
LIGHT CLASS/EXEMPT VEHICLES

Clear

Arizona Revised Statutes 28-5606 imposes the use fuel tax on light class motor vehicles as defined under 28-5601 and on exempt use class motor vehicles pursuant to 28-5432 at 18¢ per gallon. In order for the vendor of the fuel to charge the appropriate tax rate for use fuel used in light class and exempt vehicles, the purchaser must declare that the vehicles qualify for the lower rate of tax. This declaration is required for unstaffed (cardlock) locations. Without a valid declaration, the vendor at an unstaffed location is required to charge the purchaser the full tax rate of 26¢ a gallon.

The use fuel tax is imposed on use fuel used in the propulsion of a motor vehicle on a highway in this state. The use fuel taxes imposed are conclusively presumed to be direct taxes on the consumer, but are collected and remitted to MVD by suppliers for the purpose of convenience and facility only. The owner of the vehicles or its authorized designee is ultimately responsible for the declaration made concerning the status of light class or exempt vehicles.

MVD may request additional information from the owner/taxpayer to verify any claim or purchase of liquid use fuel at the 18¢ tax rate.

This form or a facsimile thereof must be completed in its entirety and submitted to the vendor of use fuel with original signature. This document is subject to annual verification of its validity by the vendor. The vendor must keep the original signed document on file for review by MVD. The purchaser must keep a signed copy on file. The original submittal must be accompanied by a vehicle schedule. Documentation for any subsequent disposal of vehicles or purchase of additional vehicles must be provided to MVD by the purchaser of the fuel upon request.

Any abuse, misuse or unauthorized use of this declaration is subject to assessment of additional taxes due, with associated penalties and interest.

I certify that the listed vehicles qualify as light class motor vehicles or exempt vehicles under statutory provisions and therefore use fuel used in these vehicles is subject to the 18¢ tax provision as delineated in ARS 28-5606.

Purchaser or Designee Name (first, middle, last, suffix)	Title	Daytime Phone Number ( )

Mailing Address	City	State	Zip

Purchaser or Designee Signature

Vehicle Schedule

Vehicle Identification Number	Year	Make	Plate	State	Light or Exempt Class