

## **Tax Reduction Letter**

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## 49 CFR 523.5(a)(5)

Non-passenger automobile.

A non-passenger automobile means an automobile that is not a passenger automobile or a work truck and includes vehicles described in paragraphs (a) and (b) of this section:

- (a) An automobile designed to perform at least one of the following functions:
  - (1) Transport more than 10 persons;
  - (2) Provide temporary living quarters;
  - (3) Transport property on an open bed;
  - (4) Provide, as sold to the first retail purchaser, greater cargo-carrying than passenger-carrying volume, such as in a cargo van; if a vehicle is sold with a second-row seat, its cargo-carrying volume is determined with that seat installed, regardless of whether the manufacturer has described that seat as optional; or



- (5) Permit expanded use of the automobile for cargo-carrying purposes or other nonpassenger-carrying purposes through:
  - (i) For non-passenger automobiles manufactured prior to model year 2012, the removal of seats by means installed for that purpose by the automobile's manufacturer or with simple tools, such as screwdrivers and wrenches, so as to create a flat, floor level, surface extending from the forwardmost point of installation of those seats to the rear of the automobile's interior; or
  - (ii) For non-passenger automobiles manufactured in model year 2008 and beyond, for vehicles equipped with at least 3 rows of designated seating positions as standard equipment, permit expanded use of the automobile for cargo-carrying purposes or other nonpassenger-carrying purposes through the removal or stowing of foldable or pivoting seats so as to create a flat, leveled cargo surface extending from the forwardmost point of installation of those seats to the rear of the automobile's interior.
- (b) An automobile capable of off-highway operation, as indicated by the fact that it:

(1).

(i) Has 4-wheel drive; or

- (ii) Is rated at more than 6,000 pounds gross vehicle weight; and
- (2) Has at least four of the following characteristics calculated when the automobile is at curb weight, on a level surface, with the front wheels parallel to the automobile's longitudinal centerline, and the tires inflated to the manufacturer's recommended pressure—
  - (i) Approach angle of not less than 28 degrees.
  - (ii) Breakover angle of not less than 14 degrees.
  - (iii) Departure angle of not less than 20 degrees.
  - (iv) Running clearance of not less than 20 centimeters.
  - (v) Front and rear axle clearances of not less than 18 centimeters each.