

VALID TAX EXEMPTIONS
Regarding purchase and titling of motor vehicles and watercraft

<u>CODE</u>	<u>EXEMPTION/EXCEPTIONS</u>
AP	All-Purpose Vehicle purchased <u>prior to July 1, 1999</u>
CF	Commercial Fishing - Watercraft - Com. Fishing License Required
CH	Church
CM	Conversion - Military (purchased out of state for use out of state)
CO	Court Order Transfer with No Consideration
CS	Consolidation
CV	Conversion (transferring from another state)
DF	Direct Use - Farming (license plates cannot be purchased)
DM	Direct Use - Mining
DO	Direct Use - Oil & Gas
DP	Direct Pay (Permit Number Required "98-?????")
DR	Research and Development
DS	Dissolution to Stockholder with No Consideration
DV	Divorce - Court Ordered Transfer with No Consideration
FA	Federal Agency
FD	Foreign Diplomat - Exemption Card Required
HE	Historical - Converted Yellow to ATPS Title, No Change of Ownership
IC	Resale - Insurance Claim
IH	Inheritance with No Consideration, Includes Surviving Spouse
IP	Individual to Partnership with No Consideration
MB	Manufacturer Buy-Back - Lemon Law
MH	Manufactured Home or Mobile Homes sold <u>on or after January 1, 2000</u>
MO	Manufacturing Operation - i.e. Cement Mixer
MR	Corporate Merger with No Consideration
NC	Corporate Name Change
NP	Non - Profit, Charitable
NR	Non - Resident Affidavit, Immediate Removal from Ohio
OH	Off - highway motorcycle purchased <u>prior to July 1, 1999</u>
PD	Partnership, Dissolution with No Consideration
PT	Non - Licensed Production Transportation
PU	Direct Use in a Public Utility Service
RD	Resale - Demonstrator (Dealer Permit and VL Required)
RF	Resale - Repossession (Financial Company)
RI	Resale - Implement/Equipment Dealer
RL	Resale - Leasing (Dealer Permit and VL Required)
RM	Re-manufacturing Chassis or Part
RN	Resale - New/Used Dealer (Dealer Permit and VL Required)
RO	Resale - Out of State Leasing (Account Number Required "99-?????")
RP	Redeemed - Repossession
RR	Resale - Daily Rental (VL Required)
RS	Redeemed - Return Sale
RV	Resale - Watercraft (VL Required)
RW	Resale - Wholesale ONLY
SA	Self - Assembled
SP	State/Political Subdivision
SR	Salvage - Resale (Dealer Permit & CL Required)
SW	Salvage - Wholesale (Dealer Permit)
TH	Highway Transportation for Hire (PUCO or ICC Permit Required)
UC	Unclaimed Vehicle by Affidavit

VALID TAX EXEMPTIONS

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UM	Undisturbed Mortgage
VF	Volunteer Fire Department -Contract Basis
WH	Warehousing - Not Licensed for Highway Use
WP	Watercraft, Personal - If Purchased <i><u>prior to January 1, 2000</u></i>