



PO Box 182048
Columbus, OH 43218-2048 tax.ohio.gov



Name
Address

Date:
Contact ID:
Title #:

Table with 3 columns: RE, Title#, Purchase Price: \$; VIN, County, Purchase Date; Exemption Type Claimed: Highway Transportation for Hire (PUCO, ICC Permit Required)

The Ohio Department of Taxation is conducting an audit of the above referenced motor vehicle exemption claim. Our records show that an exemption certificate was presented claiming Highway Transportation for Hire and therefore no tax was paid.

To validate your claim of sales/use exemption, we are requesting that you complete the questionnaire on the reverse side of this letter or submit it electronically by going to tax.ohio.gov, and clicking on the Self Help eLibrary at the bottom of the page. Click Section Five, Vehicle Taxes Help and then Downloads and Electronic Forms. Once you submit the questionnaire, click the link and an email will be created allowing you to attach and send to us additional documentation.

If the tax liability is determined to be due after we review the requested documentation, you will be notified accordingly.

Online payments are not available for this program. If the exemption was claimed in error, please submit your payment of \$XXX.XX by check or money order payable to the Treasurer - State of Ohio by due date. Please include the Contact ID # XXXXXXXXXXXX on the memo line along with a copy of this notice.

Failure to respond with payment in full or supporting document that will clear the obligation by due date will result in the issuance of an assessment for the calculated tax due plus the applicable penalties and interest.

If you have any questions, please contact us.

Exemption Review Group
Compliance Division
Phone: 1-888-405-4039
Fax: 1-206-600-5151
TTY/TDD: 1-800-750-0750

Date

Contact ID#:

RE:	Title #:	Purchase Price: \$
VIN:	County:	Purchase Date:
Exemption Type Claimed: Highway Transportation for Hire (PUCO, ICC Permit Required)		
Buyer's Name:		

TRANSPORTATION FOR HIRE QUESTIONNAIRE

Type of Vehicle (ex: tractor, pickup, van, passenger car, etc.): _____

Commodity or product hauled: _____

PUCO or Federal Operating Authority number: _____

If you are a Broker or Courier, for whom do you haul? _____

Please indicate the percentage of use for each activity that applies to the vehicle: Your total must equal 100%.

Hauling Goods/Products/Supplies/Equipment for Others _____%

Hauling Goods/Products/Supplies/Equipment for Yourself _____%

Hauling Products Sold by Your Business to Customers _____%

Hauling Construction Debris or Demolition Debris _____%

Who will own the debris once it is hauled? _____

Hauling Trash or Garbage _____%

Who will own the trash or garbage once it is hauled? _____

Company Car (Transporting Personnel) or Repair Vehicle _____%

Taxi or Limousine (Vendor's License required below) _____%

Towing Services (Vendor's License required below) _____%

Other (Be specific) _____%

Total % (Must Equal 100%) _____%

I certify that the information I have given on this questionnaire is correct.

Signature: _____ Date: _____

Social Security Number (SSN) or Federal Employer Identification Number (FEIN):

Phone: _____ Vendor's License (if applicable): _____

Email Address: _____

You may also want to use our [Frequently Asked Questions](#). In addition to other topics, you will find the following:

19. Who is entitled to claim exemption from sales tax based on the "Highway Transportation for Hire" (TH) exemption?

Persons who transport personal property belonging to others for consideration over the highways are engaged in highway transportation for hire. These persons **must** be regulated by the Public Utilities Commission of Ohio (PUCO) or the Interstate Commerce Commission (ICC) and must provide the permit number issued by PUCO (PUCO XXXXXX) or the ICC (ICC XXXXXX or MC XXXXXX) on the exemption certificate.

Generally, the owner of the motor vehicle is the one who holds the PUCO or ICC/MC permit. However, the owner of the motor vehicle may contract with the PUCO/ICC/MC permit holder. If the owner of a motor vehicle used in highway transportation for hire is not the permit holder, the owner must provide a copy of the contract that authorizes the owner to operate the vehicle under the PUCO/ICC/MC permit number.

Any motor vehicle (tractor/trailer rig, pick-up truck, automobile, van, sport utility vehicle and/or motorcycle) *may* qualify for the TH exemption **if it is primarily used in highway transportation for hire**. If the motor vehicle is used primarily as a parts vehicle or a vehicle used to transport drivers, it does not qualify for the exemption.

Effective **July 1, 2003**, tow-truck operators are required to be registered with the PUCO. Therefore, if they are transporting goods that belong to others, they may use the highway transportation for hire (TH) exemption code. They need to provide their PUCO number or their ICC/MC permit on the exemption certificate.

The highway transportation for hire exemption does *not* apply to those in the business of transporting people. For example, it does not cover bus companies, taxicab companies or limousine services.

This exemption does *not* apply to all-purpose vehicles, off-highway motorcycles, watercraft and outboard motors since they cannot be used to transport items over the highway.

The USDOT number **cannot** be used to qualify for the TH exemption as these individuals are hauling their own inventory/personal property and are not engaged in highway transportation for hire.

22. Can the providers of taxable transportation services purchase motor vehicles such as taxicabs, limousines, or charter buses and be exempt from sales or use tax?

Taxicab companies are licensed by a local government entity (county, township or municipality) to provide pick-up and delivery of individuals. These companies must provide their service as demanded by the general public. If they refuse to provide their service when demanded and a complaint is filed with the regulating entity, they could lose their authority to operate. Also, as part of the general local government regulations, these companies are only allowed to pick-up individuals within a specified geographical area and their service fees are negotiated and set by the regulating entity. **Taxis in the name of the taxicab company** should use the PU (public utility) code.

While limousines services may be somewhat regulated by a local government entity (county, township or municipality) to provide safe and reliable pick-up and delivery service of individuals, they are not regulated to the same extent as are taxicab companies. There is no requirement that they must provide their services as demanded by the general public. Also, they are free to pick up individuals almost anywhere and they can charge any service fee that the public is willing to pay. Therefore, they are not considered to be rendering a public utility service and are not entitled to claim the sales/use tax exemption code PU. However, see below for an exemption that may be available.

Effective Aug. 1, 2003, House Bill 95 enacted a new exemption for transportation services under 5739.02 (B) (41). It states that the tax does not apply to “sales to a person providing services under division (B)(3)(p) of section 5739.01 of the Revised Code of tangible personal property and services used directly and primarily in providing taxable services under that section.” The new exemption is available for purchases made on or after Aug. 1, 2003. Examples of the types of vehicles that could be using this code are taxis, limousines and charter buses. **Taxis that are titled in the name of a person** should use the TS code. The TS code should be used when you are provided a properly completed exemption certificate that states, “Used directly and primarily in providing taxable intrastate transportation services as provided in 5739.01 (B)(3)(p).” A vendor license number must be provided on the exemption certificate and in ATPS.