

**EXEMPTION  
CODES**

**EXEMPTION REASON**

1. Vehicle acquired by a Snowmobile or ATV Dealership for the purpose of resale. Insert Sales Tax license number in block number 7 on reverse side.
2. Vehicle acquired by applicant for rental or lease. (Insert applicant's Sales Tax license number in block number 7 on reverse side.)
3. Vehicle transferred between husband and wife. (Exemption is not permitted unless transferor holds Pennsylvania title and/or registration.)
4. Vehicle transferred by an executor, administrator or trustee under a will or trust agreement.
5. Vehicle brought into Pennsylvania by a nonresident in connection with the establishment of a permanent business or residence. (Requires proof of out-of-state residence.)
6. Vehicle transferred to applicant without consideration or value. Consideration includes the amount of any existing encumbrance or other obligation assumed in connection with the transfer.
7. Vehicle will be used exclusively by the applicant in his/her farming operation/business. **(Exemption not permitted if applicant obtains registration for vehicle.)**
8. Vehicle purchased out of state by a nonresident applicant for use in Pennsylvania **(Exemption is not permitted if applicant is a resident or if vehicle was originally purchased in Pennsylvania.)**
9. All vehicles being sold in Allegheny County must be charged the 7% Sales Tax. All vehicles being sold in Philadelphia County must be charged the 8% Sales Tax.

**TAX CREDIT**

If applicable tax was paid at time of purchase from dealer, insert amount in block number 5 and attach copy of sales invoice and cancelled check. (If vehicle paid with cash, submit copy of receipt.)

Send completed application and check to:

**DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES  
SNOWMOBILE/ATV REGISTRATION SECTION  
POST OFFICE BOX 8553  
HARRISBURG, PA 17105-8553**