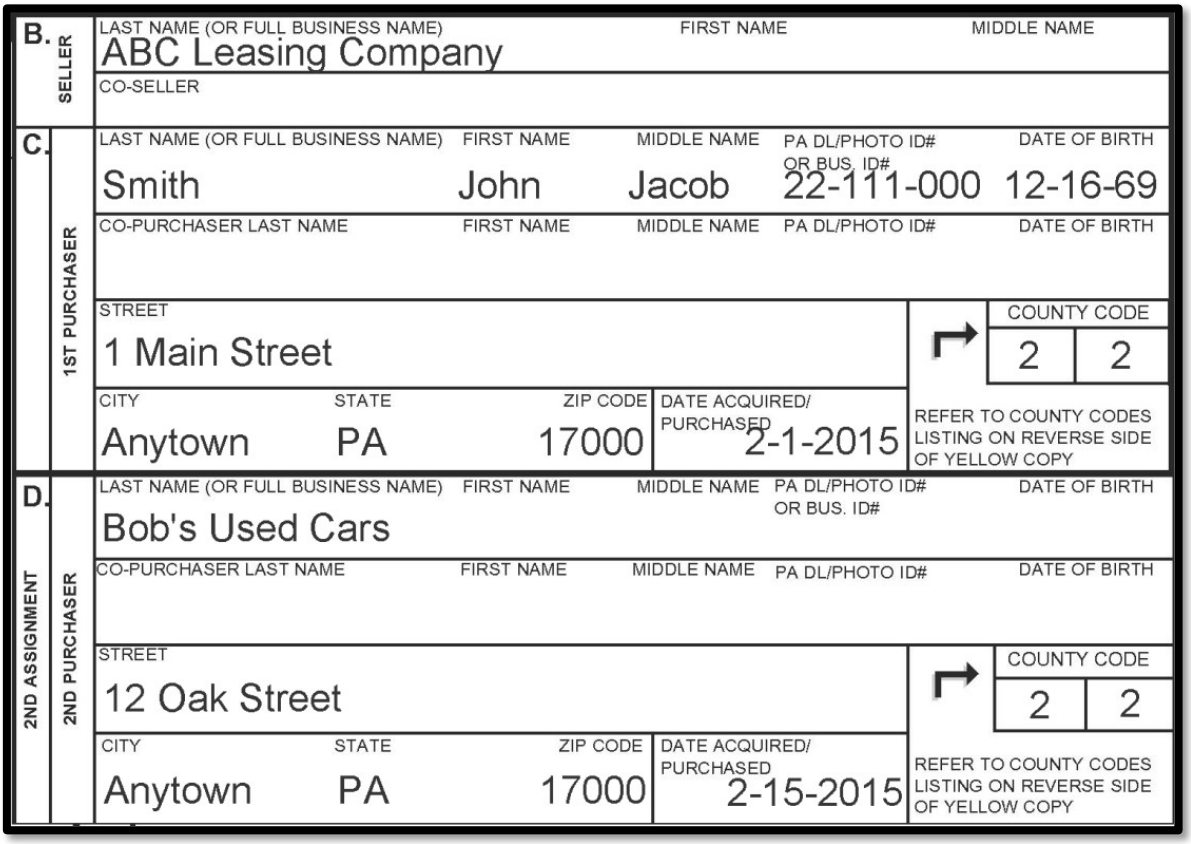
FACT SHEET

Lessor/Lessee/Dealer Title Transfer Procedure

PennDOT allows the second assignment portion of Form MV-4ST, "Vehicle Sales and Use Tax Return/Application for Registration," to be used when a lessor assigns ownership of a vehicle to a lessee who then trades that vehicle in to a dealer using the Pennsylvania Certificate of Title. This procedure replaces the requirement of the lessee to obtain a Pennsylvania Certificate of Title in their name prior to the transfer of ownership to the dealer as a result of a dealer trade. The lessee must pay the appropriate sales tax on the buyout amount of the lease and the title fee. The buyout price becomes the purchase price and must be listed in Section H on Form MV-4ST.

The acquiring dealer may not hold the assigned Pennsylvania Certificate of Title for up to six months as permitted in other vehicle trade-in situations. The completed Form MV-4ST must list the lessor's name in Section B, the lessee's name in Section C and the acquiring dealer's name in Section D. See example below.



B. SELLER
LAST NAME (OR FULL BUSINESS NAME): ABC Leasing Company | FIRST NAME | MIDDLE NAME
CO-SELLER

C. 1ST PURCHASER
LAST NAME (OR FULL BUSINESS NAME): Smith | FIRST NAME: John | MIDDLE NAME: Jacob | PA DL/PHOTO ID# OR BUS. ID#: 22-111-000 | DATE OF BIRTH: 12-16-69
CO-PURCHASER LAST NAME | FIRST NAME | MIDDLE NAME | PA DL/PHOTO ID# | DATE OF BIRTH
STREET: 1 Main Street
CITY: Anytown | STATE: PA | ZIP CODE: 17000 | DATE ACQUIRED/ PURCHASED: 2-1-2015
COUNTY CODE: 2 2
REFER TO COUNTY CODES LISTING ON REVERSE SIDE OF YELLOW COPY

D. 2ND ASSIGNMENT 2ND PURCHASER
LAST NAME (OR FULL BUSINESS NAME): Bob's Used Cars | FIRST NAME | MIDDLE NAME | PA DL/PHOTO ID# OR BUS. ID# | DATE OF BIRTH
CO-PURCHASER LAST NAME | FIRST NAME | MIDDLE NAME | PA DL/PHOTO ID# | DATE OF BIRTH
STREET: 12 Oak Street
CITY: Anytown | STATE: PA | ZIP CODE: 17000 | DATE ACQUIRED/ PURCHASED: 2-15-2015
COUNTY CODE: 2 2
REFER TO COUNTY CODES LISTING ON REVERSE SIDE OF YELLOW COPY

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In addition to purchase and sales tax information, the 1st assignment fee column in Section H of the completed Form MV-4ST will list the title fee for the lessee listed in Section C and the 2nd assignment fee column in Section H of the completed Form MV-4ST will list the title fee of the acquiring dealer listed in Section D. The acquiring dealer must apply for a dealer title within 20 days of the transfer of ownership from the lessee.

H. TAX/FEES	1ST ASSIGNMENT	2ND ASSIGNMENT
Purchase Price (See Note on Reverse.)	10,000.00	
Less Trade-In		
Taxable Amount	10,000.00	
1. Sales Tax Due X 6% (.06), X 7% (.07) OR X 8% (.08) ★ (See Note on Reverse.)	600.00	
1A. Exemption Reason Code (Must Be a Number From 1 To 23 Or 0)		01
1B. First Assignment Exemption No.		1B. Second Assignment Exemption No.
2. Title Fee	67.00	67.00
3. Lien Fee		
4. Registration or Processing Fee		
Fee Exempt No. as Assigned by the Department		
5. County Fee ✦ (See Note on Reverse.)		
6. Duplicate Reg. Fee No. of Dup. Reg. Cards _____		
7. Transfer Fee		
8. Increase Fee		
9. Replacement Fee		
Total Paid (Add 1 Thru 9)	10. 667.00	11. 67.00
12. Grand Total (Add 10 & 11)	Send One Check In This Amount →	734.00

Please remember that a lessee cannot use the leased vehicle as a trade-in for a newly acquired vehicle until the lessee pays the appropriate sales tax on the buyout amount and a title fee as described above.

NOTE: The fees depicted in the table above may not be the most current fee. For a complete listing of motor vehicle fees, please refer to Form MV-70S, "Bureau of Motor Vehicles Schedule of Fees."