

Title Certification: Sales Tax



This document provides key information about sales tax on motor vehicle transactions for Minnesota Deputy Registrars and Dealers.

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TAX IMPOSED

(M.S. 297B)

Minnesota imposes a sales tax on the purchase price of any motor vehicle purchased or acquired either in or outside of the state of Minnesota that is required to be registered under Minnesota Statutes, Chapter 168.

All transfers are taxed at 6.875 percent, except certain passenger vehicles that are in the tenth or subsequent year of vehicle life (see \$10 In-Lieu Tax) and passenger vehicles and fire trucks registered in a collector class (see \$150 In-Lieu Tax).

PURCHASE PRICE

(M.S. 297B.01, SUBD.14)

DEFINITION

'Purchase Price' means the total monetary consideration valued, whether paid in money or otherwise. If a vehicle is transferred for nominal or no monetary consideration, the purchase price is the *fair market value* of the vehicle.

The purchase price must be completed in all cases in the tax declaration area on the Minnesota title or the Application to title and Register a Motor Vehicle (PS2000). This is required regardless of the type of sales tax due.

'Vehicle Sale Price'

<https://www.revenue.state.mn.us/guide/motor-vehicle-sales>

The vehicle sales price includes:

- Price of Vehicle
- Charges for Labor Performed
 - Rustproofing, undercoating, dealer preparation
- Charges for Tangible Accessories
 - Running boards, mud flaps, etc.
- Federal Excise Tax when Imposed at Wholesale Level and Passed to the Customer

1. Full purchase price	\$	
2. Less trade-in allowance complete item #6	\$	
3. Net purchase price	\$	
4. 6.875% of line 3	\$	
5. Less tax paid to another state	\$	
NET SALES TAX DUE		\$
6. Trade-in was:		
MODEL YR.	MAKE	PLATE #
VIN NUMBER		
WITHOUT PROPER OWNERSHIP/TRANSFER DOCUMENTS (e.g., OUT-OF-STATE CERTIFICATE OF TITLE), NO MINNESOTA TITLE WILL BE ISSUED.		

LOW PURCHASE PRICE

If the claimed purchase price is significantly less than the fair market value, an explanation is required. The applicant must complete and sign a Sales Tax Affidavit form (PS2080).

Unless a vehicle needs repair, mileage is the only factor that may affect the value. Normal wear and tear (such as worn tires, shocks, etc.) is already accounted for when establishing these values. If a vehicle does not have high mileage, and is not in need of repair, then sales tax must be collected on the fair market value.

Use one of the following resources to determine fair market value:

- Online Price Guide
 - JD Power – Use the 'Average' Value
- Reference Books
 - JD Power's Used Car Guide – Use the 'Average' Value or 'Private Party Value'
- Call the Public Information Center (PIC)
 - 651-297-2126

SPECIALLY CONSTRUCTED, MANUFACTURED, OR HOMEMADE

If a vehicle is specially constructed, manufactured, or homemade, the purchase price is the total amount spent on labor and materials. In the absence of actual expenditures, manufactured cost means the reasonable value of the completed vehicle. With proper receipts, any sales tax paid on materials purchased may be deducted from the total sales tax due.

Tax is collected on the value of the completed vehicle. To establish a value, ask the customer what the vehicle would sell for, the appraised value, or the insured value.

\$10 IN-LIEU TAX

(M.S. 297B.02 & M.S. 297B.025)

The \$10 in-lieu tax is charged on passenger vehicles that meet the following qualifications:

- The vehicle is in the **tenth or subsequent year** of vehicle life at the time of sale.
 - On January 1, 2025, a 2014 or older model year qualifies.
- The **purchase price** is less than \$3,000.
- The **fair market value** is less than \$3,000.

The **initial vehicle purchase price** determines the type of tax due, not the net purchase price after a trade-in. The only exception to this is if the purchase price after trade-in is zero. For example:

\$2,500	Initial Purchase Price
<u>\$2,750</u>	Fair Market Value
\$ 10	In-Lieu Tax Due

\$2,750	Initial Purchase Price
<u>-\$2,700</u>	Trade-In
\$ 50	Net Purchase Price
\$ 10	In-Lieu Tax Due

\$4,500	Initial Purchase Price
<u>-\$3,500</u>	Trade-In
\$1,000	Net Purchase Price
\$68.75	6.875% Sales Tax Due

\$2,500	Initial Purchase Price
<u>-\$2,500</u>	Trade-In
\$ 0	Net Purchase Price
\$ 0	Sales Tax Due

\$150 IN-LIEU TAX

(M.S. 297B02, SUBD. 3)

The \$150 in-lieu tax is charged on passenger vehicles and fire trucks *registered in or converted to one of the collector classes* at the time of sale. This in-lieu tax does **not** apply to miscellaneous class vehicles registered in the collector class.

CHANGES TO REGISTRATION

IF	AND	THEN
Registration class is changed from <i>collector to passenger</i>	The change occurs at the time of transfer	\$150 in-lieu tax does not apply, 6.875% or \$10 in-lieu is due
Passenger vehicle or fire truck is <i>registered in or converted to a collector class</i>	It is at the time of transfer	\$150 in-lieu tax applies
Registration is changed from <i>passenger to collector</i>	Within one year of transfer	\$150 in-lieu tax applies, credit is given for tax already paid.
Registration class is changed from <i>collector to passenger</i>	Within one year of transfer	6.875% sales tax is due if the fair market value is \$3,000 or more (difference of \$150 in-lieu tax paid and 6.875% sales tax is due)

PURCHASE PRICE REDUCTIONS

(M.S. 297B01, SUBD. 14)

TRADE-IN

Motor vehicles used as a trade-in credit must meet **all** the following criteria:

- A vehicle required to be registered under M.S. 168
- Properly reassigned from owner to dealer using one of three forms;
 - *Physical Title
 - *Supplemental Dealer Reassignment
 - *Secure Power of Attorney
- Slide-In Campers may be used for sales tax credits even though they are not titled.

Note: Any trade-in vehicle may be accepted toward a vehicle purchase regardless of the relationship between the trade-in owner and the buyer, including individuals, businesses, and trusts.

A person could trade in a boat, snowmobile, or all-terrain vehicle. The traded vehicle would reduce the amount the customer owes the dealer, but these vehicles are not valid sales tax reductions. Sales tax would be due on the initial purchase price.

MODIFICATIONS FOR DISABLED

The definition of 'Purchase Price' does **not** include the value of modifications necessary to make the vehicle accessible for the disabled.

Submit a statement, signed by the applicant, explaining the modifications made to the vehicle, and the value of each modification. Deputy Registrars will record the value in the Handicap Conversion Amount field in MNDRIVE.

This amount will be deducted from the purchase price prior to computing the sales tax.

Purchase Information	
Acquisition Type	Acquisition Date
Required	Required
Purchase Price	
0.00	
Trade-in Amount	Handicap Conversion Amount
0.00	0.00
Returning from Active Military Duty?	
No	

DISCOUNTS AND REBATES

Do **not** show discounts in the tax declaration area. Instead, record the actual amount paid for the vehicle as the full purchase price.

Manufacturer or dealer rebates or incentives to purchase a vehicle are treated the same as discounts. Rebates may include manufacturer credit card credits, college graduate programs, and manufacturer / dealer coupons. They are **not** part of the vehicle purchase price. If a dealer is required by another authority to document a discount, rebate, or incentive, it is recorded on the purchase contract.

DETERMINING THE TAXABLE SALES PRICE OF A VEHICLE

	Vehicle Sales Price
-	Rebates
-	Trade-In Allowance
=	Taxable Vehicle Sales Price
x	6.875% Motor Vehicle Sales Tax Rate
=	Motor Vehicle Sales Tax

VEHICLE SALES PRICE

The taxable sales price includes:

- Price of vehicle
- Charges for labor performed
 - Rustproofing, undercoating, dealer preparation, transportation, etc.,)
- Charges for accessories
 - Running boards, mud flaps, etc.,)
- Federal excise tax when imposed at a wholesale level and passed to the customer

Do not charge tax on:

- Extended warranties
- Federal excise tax imposed at a retail level and separately stated on the customer invoice
- Luxury tax on cars
- Registration, license, and document fees

REBATES

Rebates are deducted from the sales price of a motor vehicle before calculating the tax. The rebate must have a fixed value at the time of purchase. This includes manufacturers' rebates and rebates issued by third parties.

Rebates may be:

- Shown on the purchase agreement as a reduction in the taxable sales price
- Applied as a down payment
- Refunded directly to the customer

Example

A credit card company offers car rebates as an incentive for buyers to use their credit card. The credit card company and vehicle manufacturer entered into a third-party agreement to offer the rebate. The rebate is deducted from the taxable sales price of the vehicle.

\$70,000	Initial Purchase Price
-\$10,000	Trade-In
<u>-\$ 5,000</u>	Rebate
\$55,000	Taxable Purchase Price
\$3,781.25	6.875% Sales Tax Due

CREDIT FOR TAX PAID IN OTHER STATES

(M.S. 297B.08)

Most foreign states do not collect sales tax on motor vehicles purchased by non-residents. However, there are a few exceptions.

If the purchaser paid sales tax in another state, you may credit that tax towards the Minnesota sales tax due. Acceptable proof from that state or a copy of the dealer's invoice must be submitted to receive credit. The dealer invoice must include the signature of the foreign state dealer and show the amount of sales tax collected. Minnesota residents must pay the difference if the total amount of sales tax paid in the foreign state is less than the rate of tax in Minnesota.

Credit is given for the total state and local tax paid (which includes county and city taxes). No tax credit is given for taxes paid to foreign countries.

 **Partial Exemption for Motor Vehicle Sold to Resident of Another State** DR-123
R. 01/21
Rule 12A-1.097, F.A.C.
Effective 01/21

Affidavit

State of Florida, County of Escambia

I, Cheryl Minnesota, Nonresident Purchaser

State of Residence and Address of Purchaser: 687 Beach Bay Rd, St Paul, MN 55100

(Street) (City) (State) (Zip)

If the nonresident purchaser is a corporation or partnership, an officer or partner must acknowledge the following liability for the partial exemption:

☐ The vehicle is removed from this state within 45 days of purchase and will remain outside the state for a minimum of 180 days.

OR

If the vehicle is not removed from this state, an officer or partner in the nonresident corporation or partnership must certify the following:

☐ There is no officer that is a resident of this state.

☐ There is no stockholder who owns at least 10% of the corporation that is a resident of this state.

☐ There is no partner in the partnership who owns at least 10% ownership of the partnership that is a resident of this state.

Name of Seller: Fitzgerald Auto Mall

Address of Seller: 27365 US 19, Clearwater, FL 33761

(Street) (City) (State) (Zip)

Seller's Sales Tax Registration Number: 6280119 Date of Sale: 2-15-25

Description of Motor Vehicle:

Make: Jeep Model: Cherokee Year: 2024

Vehicle Identification Number: 1C4BJWE5ML5L111111 VIN Number: N/A

Sales Price: \$47,150.00 Trade-in Allowance: \$1500.00

Florida Sales Tax Paid: \$2,962.50

This vehicle will be licensed in the State of Minnesota within forty-five (45) days of the date of purchase.

I, cm (Purchaser's Initials) and I may owe sales tax to the State of Minnesota where the vehicle will be registered or licensed.

• If a credit for sales tax paid to the State of Florida is not allowed, or

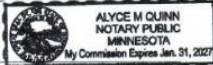
• If the tax rate is less than 6.75%.

I understand sales tax is being paid to the State of Florida and not to any other state.

Note: Tax rates and publication Motor Vehicle Sales Tax Rates by State is available on the Department's website at www.floridadepartmentoftransportation.com/taxes/tips.

Subscribed and sworn to before me by means of ☒ physical presence or ☐ online notarization on this 25 day of February, 2025, by Cheryl Minnesota (nonresident purchaser).

Alyce Quinn
Notary Public



Signature, Type or Stamp Commissioned Name of Notary Public

Please note
Florida form DR-123 is not acceptable
for proof of tax paid.

SALES TAX EXEMPTIONS

DIVORCE

(M.S. 297B.01, SUBD. 16)

The voluntary or involuntary transfer between a husband and wife in a divorce proceeding is exempt from sales tax. List '**Divorce**' in the sales tax declaration area.

If the **ex-spouse will not sign the title**, a copy of the divorce decree must be submitted. Take copies of:

- Page naming Plaintiff and Defendant
- Page showing court certification
- Page identifying award to an individual (must show year, make, model)
- Page containing 'conveyance language' reading "In the event the parties do not transfer deeds, title, etc., a certified copy of this decree will search as such conveyance". (examples below)

"Upon failure of either party to execute and deliver any such deed, conveyance, title or certificate, or other document or instrument to the other party, this instrument shall constitute and operate as such properly executed document and the County Auditor, County Recorder, Clerk of Courts, and any and all other public and private officials are hereby authorized and directed to accept this Agreement, or a properly certified copy thereof, in lieu of the document required for such conveyance or transfer."

16. CONVEYANCE.

A. Each party shall execute any instrument of conveyance or transfer of other instrument required to effectuate the terms of this Stipulated Findings of Fact, Conclusions of Law, Order for Judgment and Judgment and Decree. In the absence of such an instrument of conveyance, a certified copy of the Stipulated Findings of Fact, Conclusions of Law, Order for Judgment and Judgment and Decree herein shall serve as, and have the legal effect of, such instrument of conveyance.

B. The Department of Public Safety / Motor Vehicles Division is hereby authorized and directed where relevant to issue a new certificate of title for the vehicle as set forth herein above even though a transfer card may not have been signed by one of the record owners of said vehicles so that ownership of the vehicles complies with the provisions herein above.

Note: Deputy Registrars are required to view the original decree. They will then copy and note 'Viewed Originals' and return the original to the dealer.

TRANSFER ON DEATH

(M.S. 297B.01, SUBD. 16)

This sales tax exemption applies to the transfer of a vehicle to a legal heir as inheritance, bequest, or by selection by the surviving spouse.

Inheritance – Sales tax exemption is noted on the tax declaration, proof of death (copy of death certificate, obituary, or memorial card) must be provided along with one of the following documents:

- Assignment of a Vehicle to a Surviving Spouse / Not Subject to Probate (PS2071)
- Partial or Final Decree of Distribution
- Affidavit of Collection of Personal Property
- Letters of Testamentary, Executorship, or General Administration
 - Proof of death is not required

Not a Legal Heir – The applicant must submit a copy of the will showing inheritance or a letter from the administrator that states the transfer is due to inheritance. If the new owner is not a legal heir and cannot show proof of inheritance, sales tax is due.

If a beneficiary's name is followed by 'TOD' (transfer on death) on a Minnesota title, sales tax is not due when transferred to the beneficiary upon death.

LENDING INSTITUTION

Lending institutions are exempt from sales tax if the vehicle is repossessed and held for resale. A Minnesota Sales and Use Tax account number must be listed in the sales tax declaration.

INSURANCE COMPANY

Insurance companies are exempt from sales tax if the vehicle is acquired through payment of damages and held for resale. A Minnesota Sales and Use Tax account number must be listed in the sales tax declaration.

JOINT OWNER TO SINGLE OWNER

(M.S. 297B.01, SUBD. 16)

A transfer from joint ownership to one or more of the same joint owners without monetary consideration is exempt from sales tax.

Note: This exemption cannot be used when transferring a vehicle from a single owner to joint owners.

COMPANY / CORPORATE / PARTNERSHIP

Companies

A company is an individual doing business under an assumed name.

The applicant provides a brief explanation (e.g. sole proprietor) in the sales tax declaration.

The following private party situations are exempt from sales tax:

- Transfers between a company and a sole owner of the company for no monetary consideration.
- Transfers from one company to another company, if the same sole owner owns both companies.
- Transfers to or from corporations and partnerships must be within one of the Internal Revenue Codes (IRC) that follows.

Corporate / Partnership

Transfers to or from a corporation or partnership must be within the meaning of the Internal Revenue Code (IRC) that follows. The applicant must list the applicable IRC code in the sales tax declaration.

- 118 – Contributions to the capital of a corporation.
- 331 – Gain or loss to shareholders in corporate liquidations.
- 332 – Complete liquidations of subsidiaries.
- 336 – Gain or loss recognized on property distributed in complete liquidation.
- 337 – Non-recognition for property distributed to parent in complete liquidation of subsidiary.
- 338 – Certain stock purchases treated as asset acquisitions.
- 351 – Transfer to corporation controlled by transferor.
- 355 – Distribution of stock and securities of a controlled corporation.
- 368 – Definitions relating to corporate reorganizations.
- 721 – Non-recognition of gain or loss on contribution (partnerships).
- 731 – Extent of recognition of gain or loss on distribution (partnerships).
- 1031 – Exchange of property held for productive use or investment.
- 1033 – Involuntary conversions.
- 1563(a) – Affiliated groups.

Note: A transfer from a corporation, LLC, or partnership to an individual is **not** exempt from sales tax.

If the customer is not sure whether they qualify under one of the IRC codes listed above,
suggest your customer contact the party responsible for their tax matters,
such as their attorney or accountant.

Note: ST3 forms are not a valid sales tax exemption for motor vehicles.



Form ST3, Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller.

Seller: If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases or until otherwise cancelled by the purchaser.

☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____

☐ If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases on behalf of the organization. Enter the exempt entity name and specific project: _____

Exempt entity name _____ Project description _____

Name of Purchaser _____

Business Address _____ City _____ State _____ ZIP code _____

Purchaser's Tax ID Number _____ State of Issue _____

If no tax ID number, Enter one of the following: FEIN _____ Driver's license number/State issued ID number _____

Name of seller from whom you are purchasing, leasing, or renting _____

Seller's Address _____ City _____ State _____ ZIP code _____

Type of Business

☐ 01 Accommodation and food services	☐ 11 Transportation and warehousing
☐ 02 Agricultural, forestry, fishing, hunting	☐ 12 Utilities
☐ 03 Construction	☐ 13 Wholesale trade
☐ 04 Finance and insurance	☐ 14 Business services
☐ 05 Information, publishing and communication	☐ 15 Professional services
☐ 06 Manufacturing	☐ 16 Health care and health-care services
☐ 07 Mining	☐ 17 Nonprofit organization
☐ 08 Real estate	☐ 18 Government
☐ 09 Rental and leasing	☐ 19 Not a business (explain) _____
☐ 10 Retail trade	☐ 20 Other (explain) _____

Reason for Exemption (See Instructions)

☐ A Federal government (government)	☐ J Agricultural production
☐ B Specific government exemption	☐ K Industrial production/manufacturing
☐ C Tribal government (name) _____	☐ L Direct pay authorization
☐ D Foreign government # _____	☐ M Multiple points of use (services, computer software delivered electronically)
☐ E Nonprofit organization # _____	☐ N Direct mail
☐ F Religious organization # _____	☐ O Other (enter number from instructions) _____
☐ G Wholesale	☐ P Percentage exemption
☐ H Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)	☐ Advertising (enter percentage) _____%
	☐ Utilities (enter percentage) _____%
	☐ Electricity (enter percentage) _____%

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of Authorized Purchaser _____	Print Name Here _____	Title _____	Date _____
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Rev. 7/19

NON-RESIDENT

(M.S. 297B.03, SUBD. 2)

If a non-resident (resident of a foreign state or country) requests a Minnesota title and Minnesota registration, 6.875% sales tax is due to Minnesota.

There are a few exceptions. An example would be if a non-resident becomes a Minnesota resident more than 60 days after the date of vehicle purchase. The vehicle must have been purchased more than 60 days prior to entering Minnesota.

If the out-of-state title lists a Minnesota address, we require proof of sales tax paid in the other state.

DISABLED VETERAN RECEIVING VA FUNDS

(M.S. 297B.03, SUBD. 1 & M.S. 297A.67, SUBD. 11)

Disabled veterans are exempt from sales tax if the Veteran's Administration (VA) provided some or all of the funds for the purchase of a motor vehicle. The veteran must supply one of the following:

- VA Form 21-4502 (all three sections must be completed).
- VA Form 10-1394 (all three sections must be completed).
- A letter from the VA identifying the owner by name, and the vehicle by year, make, and VIN, and indicates that funds were granted for the purchase of this vehicle.

100% SERVICE-CONNECTED DISABLED VETERAN

(M.S. 297B.03, SUBD. 16)

100% service-connected disabled veterans are exempt from motor vehicle sales tax on any vehicle purchased on or after July 1, 2024.

- There is no limit to the number of vehicles for which the sales tax exemption may be claimed.
- There is no minimum time required for ownership prior to transfer.

Note: For this exemption, the veteran may be an owner, lessee, or Grantor in a trust. They need not be the primary owner, just appear as an owner on the title.

DEALER EXEMPTIONS

(M.S. 297B.035)

The following exemptions apply to dealers licensed by the state of Minnesota.

Held for Resale

The dealer provides their dealer's license number and notes 'Dealer Held for Resale' in the sales tax declaration.

Title Only

A Minnesota dealer may apply for a 'Title Only' on vehicles held for resale. The dealer is also required to pay a fee that is equal to one month of registration tax. This fee is not refunded or credited when the vehicle is sold to a retail customer. This transaction usually occurs when the vehicle is new to state and not currently registered.

MN DEALER LICENSE #	DLR98765
MN SALES TAX ACCOUNT #	
INTERNAL REV. CODE # (IRC)	
PRORATE ACCOUNT #	
PRORATE FLEET #	
I declare this tax exemption	Dealer held for resale v

Daily Rental Vehicles

For exemption on daily rental vehicles, the dealer provides their dealer's license number and notes 'Daily Rental' in the sales tax declaration. The rental tax is submitted to the Department of Revenue. The purchase price of the vehicle must be listed.

DEALER TAX SITUATIONS

Vehicles with Joint Ownership

To qualify for sales tax exemption, the vehicle must be titled in the dealer's name only. If the vehicle is being titled in joint ownership, the transfer is not exempt, and sales tax is due.

Business Use

If a dealer uses a vehicle for their business, 6.875% sales tax is due. If a dealer elects to pay general sales tax to the Department of Revenue, the dealer must list their dealer's license number and note 'Business Use' and 'Tax Paid Under 297A' in the sales tax declaration.

1. Full purchase price	\$ \$ 56,750.00
2. Less trade-in allowance complete item #6	\$
3. Net purchase price	\$
4. 6.875% of line 3	\$

MN DEALER LICENSE #	DLR98765
MN SALES TAX ACCOUNT #	
INTERNAL REV. CODE # (IRC)	
PRORATE ACCOUNT #	
PRORATE FLEET #	
I declare this tax exemption	Business use v

Dealer License & Franchise

If a dealer applies for title and registration on a **new** vehicle and claims they are holding the vehicle for resale, they must be franchised to sell that make of vehicle and have a valid Minnesota dealer's license.

If a dealer is not franchised to sell a particular make of vehicle, or is licensed as a used car dealer, they must title and register the new vehicle in their name and pay sales tax. **Both** the dealer *and* the individual they sell the vehicle to would owe sales tax.

REVOCABLE TRUSTS

Title TO Trust

If the vehicle was previously titled in the name of the grantors, sales tax is not due. The grantors should write 'Revocable Trust' in the sales tax declaration and provide a statement that the vehicle will be titled into the name of a Revocable Trust. If the vehicle was not previously titled in the name of the grantor(s), sales tax would be due.

Title FROM Trust

If the vehicle is transferred to the legal heir, sales tax is not due. A copy of the trust agreement showing inheritance or a letter from the trustee indicating inheritance is required.

AUTOMOTIVE TRAINING PROGRAM

(M.S. 297B.03, SUBD. 6)

The purchase of a vehicle used as an instructional aid in a training program by a non-profit or public educational institution is exempt from sales tax. Programs include auto body and mechanical repair courses. This exemption does not apply to driver education vehicles.

EMERGENCY VEHICLES AND AMBULANCES

(M.S. 297B.03, SUBD. 7) & M.S. 168.012)

Municipally owned emergency vehicles (ambulance, marked patrol car, or fire apparatus) are exempt from sales tax. Registration is not required. Tax-exempt registration or 'Title Only' is optional.

Purchase of an ambulance by an ambulance service licensed under M.S. 144.802 is also exempt from sales tax. The vehicle must be registered in the tax-exempt class.

OTHER EXEMPTIONS

LEASED VEHICLES

Leased vehicles are exempt from sales tax. Ensure the properly completed Lessee Designation form (PS2019) is included with the transfer paperwork.

GIFTS TO AN ORGANIZATION

(M.S. 297B.01, SUBD.16)

A vehicle gift to an organization that is exempt from federal income tax under Internal Revenue Code (IRC) 501(C)(3) is exempt from sales tax if the vehicle is used exclusively for religious, charitable, or educational purposes. The applicant must declare the vehicle:

1. Was a gift.
2. Will only be used for religious, charitable, or educational purposes.
3. Was given to an IRC 501(C)(3) exempt organization.

GIFTS FROM AN ORGANIZATION TO AN INDIVIDUAL

(M.S. 297B.01, SUBD.16)

A transfer by a non-profit charitable organization which qualifies for tax exemption under Internal Revenue Code (IRC) 501(C)(3) to an individual is exempt from sales tax if it meets **both** of these criteria:

1. The organization holds a Minnesota limited dealer license.
2. The transfer is a gift (no monetary consideration).

The Minnesota limited use dealer license number must be noted in the assignment to the individual.

PURCHASE BY AN ORGANIZATION

M.S. 297B.03, SUBD. 11)

Purchase of a motor vehicle by a corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes is exempt from sales tax if the vehicle meets **both** of these criteria:

1. A truck, bus, or passenger automobile, if the automobile is designed and used for carrying more than nine people, including the driver.
2. Used primarily to transport tangible personal property or individuals other than employees to whom the organization provides service in performing its charitable, religious, or educational purposes.

The organization must indicate that the vehicle is used exclusively for charitable, religious, or educational purposes in the sales tax declaration.

Note: This exemption does not apply to public schools or universities. Therefore, a school bus purchased by a private school is exempt, while the same bus purchased by the Minneapolis School District is not.

NATIVE AMERICAN AND TRIBAL COUNCIL / AGENCY

(M.S. 297B.01, SUBD. 11)

Tribal Councils or Reservation Agencies

Minnesota tribal governments and any businesses owned by the tribal governments may buy or lease vehicles (either on or off the reservation) for their own use and are exempt from sales tax.

The applicant indicates 'Governmental Unit' in the sales tax declaration and tax-exempt plates are given.

Tribal Residents

To qualify for an exemption on vehicle purchases, the tribal resident must provide a signed statement that all three of the following qualifications are met. If in joint ownership, *both owners* must meet all qualifications and are both members of the same tribe.

1. The purchaser is a **member of and**
2. **Resides on** one of these Minnesota reservations
 - Boise Forte
 - Fond du Lac
 - Gichi-Onigaming / Grand Portage Band of Lake Superior Chippewa
 - Leech Lake
 - Lower Sioux
 - Mille Lacs
 - Prairie Island Sioux
 - Red Lake
 - Shakopee Mdewakanton Sioux
 - Upper Sioux
 - White Earth
3. The **sale occurred** on the reservation. 'Sale' means:
 - The **papers were signed** on the reservation, **or**
 - **Payment was made** on the reservation, **or**
 - The **vehicle was delivered** to the reservation

The customer can complete and submit the editable Native American Sales Tax Exemption form available on the DVS website.

Contact the Minnesota Department of Revenue if you have questions on leases to tribal members.

PRIVATE PARTY REPOSSESSIONS BY PREVIOUS OWNER(S)

Repossessions by a private party is only exempt if the vehicle was previously titled in that private party's name. The private party repossessing the vehicle previously paid sales tax; therefore, sales tax is not due again.

LIBRARY VEHICLES

(M.S. 297B.03, SUBD. 8)

Vehicles purchased by a public library for use as library delivery vehicles or bookmobiles are exempt from sales tax.

The applicant must declare the use of the vehicle in the sales tax declaration (e.g., 'Public Library Delivery Vehicle' or 'Public Library Bookmobile').

TRANSIT SERVICE PROVIDERS

(M.S. 297B.03, SUBD. 12)

Vehicles used exclusively to provide transit services are exempt from sales tax if they are either:

- Receiving financial assistance or reimbursement under M.S. 174.24 or M.S. 473-384.
- Operating under M.S. 174.29, M.S. 473.388, or M.S. 473.405.

The applicant must declare the vehicle is used exclusively for transit service and list the qualifying statute number in the sales tax declaration.

LOANED DRIVER EDUCATION VEHICLE

Driver education vehicles on loan to a public school district by a dealer are not subject to sales tax. A copy of the Manufacturer's Certificate of Origin (MCO) and a PS2000 Minnesota Title Application in the school district name should be submitted.

Note: Only **copies** are submitted to the Deputy Registrar. The originals remain with the dealer, and no title is issued.

MOBILE MEDICAL / DENTAL UNITS

Motor vehicles used exclusively as mobile medical units for medical or dental services by a federally qualified health center are tax exempt. The purchaser must declare that the vehicle is a mobile medical or dental unit, and the vehicle must be titled into the name of a qualified health center.

READY-MIX CONCRETE TRUCKS

(M.S. 297B.03, SUBD. 9)

Ready-mixed concrete trucks are exempt from sales tax. The applicant must declare 'Ready-Mixed Concrete Truck' in the sales tax declaration.

TOWN ROAD MAINTENANCE VEHICLES

(M.S. 297B.03, SUBD. 10)

Vehicles purchased by a town or township and used exclusively for road maintenance are exempt from sales tax. This exemption includes snowplows and dump trucks, but does **not** include automobiles, vans, or pickups.

The applicant must declare 'Town Road Maintenance Vehicle' in the sales tax declaration.

Statutory or home rule charter cities, counties, and special taxing districts do not qualify for this exemption.

POLITICAL AGENCIES

Transfers between political groups within the same government agency are exempt from sales tax. For example, a transfer between Ramsey County Parks Department and Ramsey County Human Services Department is exempt. A transfer between the Ramsey County Parks Department and Minnesota Department of Natural Resources is **not** exempt and sales tax is due.

A transfer between agencies at different levels of government may be exempt if the transfer falls within M.S. 15.039 (agency responsibilities are transferred to another agency).

Note: A statement that the transfer is between two groups of the same government agency is required.

FEDERAL GOVERNMENT UNIT AND RED CROSS

(M.S. 297B.03, SUBD. 1)

Generally, the federal government only registers vehicles that are used as unmarked law enforcement vehicles (not undercover). Such registrations are exempt from sales tax.

The applicant must declare 'Federal Government Unit' in the sales tax declaration.

Agencies that receive federal funding are **not** exempt unless they are a unit of government.

Federal Credit Unions

A determination by the Attorney General's office includes federal credit unions as federal instrumentalities. Therefore, Hiway Federal Credit Union and Affinity Plus Federal Credit Union would be exempt from sales tax.

Red Cross

The Attorney General's office has determined that the Red Cross is considered a federal instrumentality and therefore is exempt from sales tax.

VEHICLES EXEMPT FROM REGISTRATION

(M.S. 268.012)

Vehicles exempt from registration are exempt from motor vehicle sales tax. Examples include yard or spotter trucks, water well drilling equipment, farm implements, street sweeping vehicles, truck mounted log loaders and other special mobile equipment. These vehicles are not titled. The buyer retains all documents for proof of ownership.

Refer any questions to the Department of Revenue, as the purchase may be subject to general sales tax.

Title Certification:

New to State



This document provides key information about first registrations on motor vehicle transactions for Minnesota Deputy Registrars and Dealers.

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NEW TO FLEET REGISTRATION

A vehicle that has never been registered in Minnesota or for which there is no record of Minnesota registration is considered new to state.

Minnesota residents do not have a grace period. Registration tax is due as soon as the vehicle is operated on a Minnesota street or highway.

New residents have a 60-day grace period to register their cars, passenger vans, $\frac{3}{4}$ ton or less pickups, motorcycles, utility trailers, or recreational trailers, provided the license plates displayed on the vehicle are current. The 60-day grace period does not apply to one-ton or larger trucks, non-passenger vans, truck-tractors and trailers (other than utility), or recreational trailers.

NEW CAR SALES

Usually, two forms are involved in a new vehicle sale:

- 1) *A Manufacturer's Certificate of Origin (MCO) or a Manufacturer's Statement of Origin (MSO).*
- 2) *An Application to Title and Register a Vehicle (PS2000)*

INSPECT THE MCO

The chain of ownership for the vehicle begins with the dealer listed on the front of the MCO. If the selling dealer is listed as distributor or dealer on the front of the MCO, the transfer may be completed on the PS2000 alone.

Chain of Ownership

If the selling dealer is not the original dealer shown on the front of the MCO, the complete chain of ownership must be shown using the assignments on the back of the MCO. The selling dealer may assign ownership to the retail buyer(s) on the PS2000.

Check that all parties have signed as seller(s) and buyer(s) and that the sale dates are the same or later than the previous one.

Verify the Lien

If a lienholder is listed on the back of an MCO and not on the PS2000, or if there is a lienholder listed on the back of an MCO and on the PS2000, but they do not match, you must correct the lienholder.

When a lienholder's name is recorded in error on a title or MCO and the buyer has not signed the document, a lien release is not required. Instead, all buyers must sign the Application for Corrected Title/Odometer (PS2025A).

If the buyer signed the title or MCO then it is a granted security interest. To remove the lien, the lienholder listed must submit a notarized lien release.

INSPECT THE PS2000

Section A

APPLICATION TO TITLE/REG. A VEHICLE						VALIDATION AND OFFICE USE ONLY		Print Form			
 Minnesota Department of Public Safety Driver and Vehicle Services Division 445 Minnesota St., St. Paul, MN 55101-5185 Phone: 651-297-2126 TTY: 651-282-6555 drive.mn.gov						PLATE NUMBER		STICKER NUMBER		YEAR	
Contact Phone Number for Customer						WEIGHT STICKER NUMBER/MOTORCYCLE ENGINE NO.					
A											
VEHICLE IDENTIFICATION NUMBER											
1 F A D P 5 B C X D L 5 0 1 9 3 5											
MODEL YEAR		MAKE		MODEL		BODY STYLE		VEHICLE COLOR		WEIGHT RATING	
2023		FORD		F150		PICKUP		BLACK			
VEHICLE TYPE		VEHICLE CLASS		VEHICLE USE TYPE		# PASS.		FUEL TYPE		NEW ☐ DATE OF ACQUISITION	
Truck/Bus		Passenger vehicle		Personal use		4		Gasoline		USED ☒ 03/15/2025	
AUTO INSURANCE COMPANY				POLICY NUMBER				EXP. DATE		EMPTY WT. # AXLES	
BEST AUTO INSURANCE				325698BC741				12/31/2026		4021	

CHECK THE VIN (VEHICLE IDENTIFICATION NUMBER)

Make sure the VIN number is the same on the MCO, the PS2000, and any other attached documents. Check all digits in the VIN number, not just the last six or eight digits.

MOTORCYCLE ENGINE NUMBER

For motorcycles, list the engine number. For electric motorcycles, enter the engine number as 'Electric'.

LIST THE COLOR

The color is required by law enforcement.

Section B

B	ODOMETER DISCLOSURE STATEMENT. I (WE) CERTIFY THAT THE ODOMETER NOW READS <u>32,521</u> (NO TENTHS) MILES AND TO THE BEST OF MY KNOWLEDGE, THE ODOMETER MILEAGE IS: ☒ <i>Actual mileage</i> ☐ <i>In excess of odometer's mechanical limits</i> ☐ <i>Not actual mileage - WARNING ODOMETER DISCREPANCY</i> Was this vehicle sold on private party consignment? Yes ☐ No ☒	DAMAGE DISCLOSURE STATEMENT. TO THE BEST OF MY KNOWLEDGE, THIS VEHICLE: ☐ <i>Has</i> (CHECK ONE) SUSTAINED DAMAGE IN EXCESS OF 80 PERCENT ACTUAL CASH VALUE. ☒ <i>Has Not</i>			
	ASSIGNMENT: I (WE) CERTIFY THAT THIS VEHICLE IS FREE FROM ALL SECURITY INTERESTS. I (WE) WARRANT TITLE AND ASSIGN THE REGISTRATION TAX AND VEHICLE TO THE PERSON(S) NAMED IN SECTION D.				
<table border="1"><tr><td><u>MADA FORD</u> SELLER'S PRINTED NAME(S)</td><td><u>3/15/25</u> ACQUISITION DATE</td></tr><tr><td><u>200 LOTHENBACH AVE, WEST ST PAUL, MN 55118</u> SELLER'S ADDRESS</td><td><u>DLR00000</u> DEALER LICENSE #</td></tr></table>		<u>MADA FORD</u> SELLER'S PRINTED NAME(S)	<u>3/15/25</u> ACQUISITION DATE	<u>200 LOTHENBACH AVE, WEST ST PAUL, MN 55118</u> SELLER'S ADDRESS	<u>DLR00000</u> DEALER LICENSE #
<u>MADA FORD</u> SELLER'S PRINTED NAME(S)	<u>3/15/25</u> ACQUISITION DATE				
<u>200 LOTHENBACH AVE, WEST ST PAUL, MN 55118</u> SELLER'S ADDRESS	<u>DLR00000</u> DEALER LICENSE #				
X _____ ALL SELLER'S SIGNATURE(S)					

ACQUISITION DATE

The date of sale for the last assignment of ownership must match the Date of Acquisition in Section A.

DEALER LICENSE NUMBER

The dealer license number is required on Minnesota dealer reassignments.

ODOMETER DISCLOSURE STATEMENT

If the assignment is completed on the MCO, the odometer reading on the MCO must match the information in Section B.

DAMAGE DISCLOSURE STATEMENT

The damage disclosure is required for all vehicles.

Section C

C	IS THIS VEHICLE SUBJECT TO SECURITY AGREEMENT(S)?		YES ☒ NO ☐		IF YES, COMPLETE SECTION C.	
	FIRST SECURED PARTY (PRINT NAME)		DATE OF LOAN		For Additional Secured Parties, Attach Completed Form PS2017	
	WELLS FARGO BANK		03/15/2025			
	STREET ADDRESS		CITY	STATE	ZIP CODE	
	8TH AND MARQUETTE AVENUE		MINNEAPOLIS	MN	55404	

SECURED PARTY NAME AND ADDRESS

Make sure the correct secured party (lienholder), the full mailing address and security date are listed.

For additional secured parties, a *Notification of Assignment, Release, or Grant of Secured Interest (PS2017)* form must be completed and signed by all owners.

Section D

D	If more than two owners, complete a separate attachment with the additional owner's information (must provide all info as below)				
	FIRST, MIDDLE, LAST NAME		DRIVER'S LICENSE NUMBER / DEALER NUMBER	DATE OF BIRTH	
	JAMES MICHAEL MONTGOMERY		A123456789987	03/03/2000	
	ADDITIONAL PURCHASER(S)/OWNER(S) FIRST, MIDDLE, LAST NAME		DRIVER'S LICENSE NUMBER	DATE OF BIRTH	
	AUBREY ANNA MONTGOMERY		A987654321123	02/02/2000	
	RESIDENCE STREET ADDRESS		CITY	STATE	ZIP CODE
	450 CARLTON ST		ST PAUL	MN	55106
	MAILING ADDRESS				

NAME

The full name of all purchasers must be listed, including first, middle, and last names.

If a foreign state driver's license does not list a middle name or lists only an initial, as your customer:

- No Middle Name – Write (NONE) for the middle name.
- Initial Only – Write the initial and (ONLY) for the middle name.

DATE OF BIRTH

The date of birth must be completed for every purchaser.

CONJUNCTIONS

OR – If there are joint owners on a vehicle and they wish to have rights of survivorship, note ‘OR’ next to their names.

TOD – To designate a beneficiary for a vehicle, a notarized *Application for Transfer-on-Death Beneficiary (PS2004)* form is completed. The owner should retain a copy of the PS2004 with their important papers. A beneficiary’s name is followed by (TOD) on the title.

NOTE: The beneficiary does not have ownership rights while the owner(s) are alive or if there is a lienholder with interest in the vehicle. Other state or county claims or liens may also void the TOD conveyance.

DRIVER’S LICENSE NUMBER

You need to view an acceptable identity document to establish identity. A driver’s license is not required, but you must see identification that has the full legal name and date of birth.

For other states, a legible front and back copy of the driver’s license or other acceptable form of identification must be submitted.

Acceptable Forms of Identification

Acceptable Forms of Identification for Motor Vehicle Transactions

Reference: Minnesota Statutes, sections [168A.04](#), [171.06](#); [Minnesota Rule 7410](#)

Important: With the exception of Minnesota Driver Licenses, DVS requires a copy of all the documents below to accompany any title transfer.

- Minnesota driver's license, identification (ID) card, or permit that is current or not expired more than one year.
- A driver's license, ID card, or permit from the following jurisdictions that are current or not expired for more than one year:
 - Another U.S. state
 - District of Columbia
 - Guam, Puerto Rico, or Virgin Islands
 - Canadian province or territory

Note: A copy of the front and back of the license is required to be submitted.

- Certified copy of a birth certificate from a government bureau of vital statistics or board of health in the U.S., District of Columbia, Canada, Guam, Puerto Rico, or Virgin Islands. (A certificate of birth issued by a hospital or a baptismal certificate is not acceptable.)
- Certificate of Birth Abroad issued by the U.S. Department of State (FS-545 or DS-1350).
- Report of Birth Abroad of a U.S. citizen issued by a U.S. embassy (FS-240).
- Certified copy of an adoption certificate containing the full name and date of birth. Must be issued by a U.S. or Canadian court.
- Unexpired U.S. Department of Defense ID card.
- Valid, unexpired U.S. or Canadian passport.
- Valid, unexpired consular identification card, issued by a recognized consulate of a jurisdiction other than the United States.
- Valid, unexpired passport or Visa from another jurisdiction (other than the U.S. or Canada).
- Certificate of Naturalization (N-550, N-570 or N-578).
- Certificate of Citizenship (N-560, N-561 or N-645).
- U.S. Citizen Identification card (1-179 or 1-197).
- Permanent Resident or Resident Alien card (1-551 or 1-151).
- Immigration and Naturalization Service issued Northern Mariana card (imprinted with "Northern Mariana").
- American Indian card (Form I-872) or Minnesota tribal identification card that meets the requirements of Minn. Stat., section 171.072.
- Unexpired Arrival and Departure form (I-94) without a valid passport but stamped "Refugee," with a photo affixed.
- Unexpired employment authorization document with a photo (1-688, I-688A, I-688B, or 1-766).
- Unexpired Re-entry Permit/Refugee Travel Document (I-571).

Note: Any of the above documents that are not printed in English must be accompanied by a translation.

STREET ADDRESS

The residence address must be listed; a Post Office Box alone is not allowed. If a PO Box is required, it must be listed in the mailing address section. This limitation is for individuals only; it is ok for a business to use a PO Box.

Section H

H	BASE VALUE/MSRP or GROSS WEIGHT	REGISTRATION PERIOD		USDOT Number
	37,500	From 03/01/2025	Through 02/28/2026	
MN COUNTY/STATE VEH. IS KEPT		Registration Quantity		
RAMSEY		1 year v		
FOR CLASSIC, COLLECTOR, STREET ROD & PIONEER, PLEASE INDICATE DESIRED NUMBER OF PLATES: ☐ One Plate ☐ Two Plates				
REGULAR LICENSE PLATE NUMBER OF THE OTHER VEHICLE OWNED OR LEASED BY YOU: _____				
NOTE: TRAILERS AND TRUCKS REGISTERED ON A GROSS WEIGHT BASIS MUST BE REGISTERED AT A MINIMUM OF 1.25 TIMES THE EMPTY WEIGHT. ↑ FOR TRUCKS REGISTERED AT 78,000 OR HIGHER, MUST DECLARE THE NUMBER OF AXLES ON THE FRONT OF THIS APPLICATION.				

BASE VALUE

Dealers must use the MSRP determined in the MNDRIIVE system based on data from VINtelligence.

If VINtelligence does not include the MSRP, the dealer must use the Base MSRP on the vehicle invoice or pricing sticker/retail price label. If none of the above is available, the actual sales price of the vehicle may be used.

REGISTRATION PERIOD

Registration for passenger vehicles is a 12-month period computed from the date of purchase. Miscellaneous class registrations expire in February and are computed from the date of purchase through February.

Section I

I PURCHASER'S MOTOR VEHICLE SALES TAX DECLARATION

1. Full purchase price	\$ \$ 38,000.00	MN DEALER LICENSE # DLR00000	ADMIN/REGISTRATION TAX \$ 327.00
2. Less trade-in allowance complete item #6	\$ \$ 12,000.00	MN SALES TAX ACCOUNT #	PLATE FEE \$ 15.50
3. Net purchase price	\$ \$ 26,000.00	INTERNAL REV. CODE # (IRC)	CONTRIBUTION FEE
4. 6.875% of line 3	\$ \$ 1,787.50	PRORATE ACCOUNT #	WHEELAGE TAX \$ 10.00
5. Less tax paid to another state\$		PRORATE FLEET #	TECH SURCHARGE FEE \$ 2.25
NET SALES TAX DUE \$	\$ 1,787.50	I declare this tax exemption	PS VEHICLE FEE \$ 3.50
6. Trade-in was:		ADDITIONAL FEES:	TRANSFER TAX \$ 10.00
MODEL YR. 2015	MAKE JEEP	ELECTRIC VEHICLE SURCHARGE	TITLE FEE \$ 8.25
	PLATE # AAA000	EXPEDITED TITLE FEE	LIEN FEE \$ 2.00
	VIN NUMBER 2C4GP7826AM568721	FARM QUARTERLY FEE	MV SALES TAX \$ 1,787.50
WITHOUT PROPER OWNERSHIP/TRANSFER DOCUMENTS (e.g., OUT-OF-STATE CERTIFICATE OF TITLE), NO MINNESOTA TITLE WILL BE ISSUED.		LEASE EXTENSION FEE	LATE TRANSFER PENALTY \$ 2.00
		REINSTATEMENT FEE	LOCAL OFFICE SURCHARGE \$ 1.00
		SALVAGE INSPECTION FEE	STATE/DEPUTY FILING FEE \$ 12.00
		SPECIAL PLATE TRANSFER FEE	TOTAL DUE \$ 2,181.00

(Sales tax due when registered)

SALES TAX DECLARATION

- **Line 1** – Complete the purchase price in all cases. List only the amount paid for the vehicle (Purchase Price **minus** Rebates **plus** Taxable Add-ons).
- **Line 2** – List the amount allowed for a trade-in (if applicable).
- **Line 3** – List the Net Purchase Price.
- **Line 4** – Compute the 6.875% sales tax or record the \$10 or \$150 in-lieu tax.
- **Line 5** – List credit for tax paid in another state. Remember to include copies of all supporting documents. (*Deputy Registrar Offices*)
- **Net Sales Tax Due** – List the amount.
- **Line 6** – Complete the trade-in vehicle description.
 - **Minnesota Vehicles** – Year, Make, Plate, (*VIN Number Optional*)
 - **Foreign State Vehicles** – Year, Make, VIN Number

TAXES AND FEES

List registration taxes and fees individually. Refer to the *Motor Vehicle Fee Chart* on the public website.

- **Registration Tax** – A tax manual is available on the public website.
- **Plate Fee** – A complete list of plate fees can be found on the *Motor Vehicle Fee Chart* on the public website.
- **Wheelage Tax** – Due if the vehicle is kept in one of the wheelage tax counties (amounts will vary).
- **Public Safety Vehicle Fee** – This \$3.50 fee is due on initial applications for title and title transfers.
- **Transfer Tax** – The \$10 transfer tax is charged on vehicles that weigh over 1,000 pounds with a few exceptions. Do not charge:
 - When transferring from joint to single ownership, unless the transfer is due to inheritance or death.
 - In a licensed dealer name who is holding the vehicle for resale.
 - In the name of a government entity.
 - In the name of the owner listed on the foreign state title or registration being surrendered.
 - For vehicles weighing less than 1,000 pounds.
- **Title/Transfer Fee**
 - \$8.25 is due to initial applications for title and title transfers.
- **Other Fees**
 - Please see the *Motor Vehicle Fee Chart* on the public website.
- **Subtotal**
 - Include an accurate subtotal of fees.

LEASED VEHICLES

Usually, three forms are involved in a new vehicle lease:

- *A Manufacturer's Certificate of Origin (MCO).*
- *An Application to Title and Register a Vehicle (PS2000).*
- *A Lessee Destination (PS2019) form.*

Some items on the PS2000 are completely different for leased vehicles.

INSPECT THE PS2000

Section C

Complete the lien information if applicable.

Section D

List the *leasing company* name and address in Section D and not the lessee's information.

D If more than two owners, complete a separate attachment with the additional owner's information (must provide all info as below)			
FIRST, MIDDLE, LAST NAME		DRIVER'S LICENSE NUMBER / DEALER NUMBER	
USB LEASING, LT			
ADDITIONAL PURCHASER(S)/OWNER(S) FIRST, MIDDLE, LAST NAME		DATE OF BIRTH	
RESIDENCE STREET ADDRESS		CITY	STATE ZIP CODE
4567 WAYZATA BLVD STE 123		MINNEAPOLIS	MN 55416
MAILING ADDRESS			

Section H

Registration Period

The registration period is for 12 months. If the lessee wants the registration to expire at the end of their lease, the customer will need to apply for a lease extension at the Deputy Registrar office.

Section I

I PURCHASER'S MOTOR VEHICLE SALES TAX DECLARATION

1. Full purchase price \$ _____ 2. Less trade-in allowance complete item #6 \$ _____ 3. Net purchase price \$ _____ 4. 6.875% of line 3 \$ _____ 5. Less tax paid to another state \$ _____ NET SALES TAX DUE \$ _____ 6. Trade-in was: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">MODEL YR. 2015</td> <td style="width: 33%;">MAKE JEEP</td> <td style="width: 33%;">PLATE # AAA000</td> </tr> <tr> <td colspan="3">VIN NUMBER 2C4GP7826AM568721</td> </tr> </table> WITHOUT PROPER OWNERSHIP/TRANSFER DOCUMENTS (e.g., OUT-OF-STATE CERTIFICATE OF TITLE), NO MINNESOTA TITLE WILL BE ISSUED.	MODEL YR. 2015	MAKE JEEP	PLATE # AAA000	VIN NUMBER 2C4GP7826AM568721			MN DEALER LICENSE # DLR00000 MN SALES TAX ACCOUNT # _____ INTERNAL REV. CODE # (IRC) _____ PRORATE ACCOUNT # _____ PRORATE FLEET # _____ I declare this tax exemption <u>Leased vehicle</u> v ADDITIONAL FEES: ELECTRIC VEHICLE SURCHARGE _____ EXPEDITED TITLE FEE _____ FARM QUARTERLY FEE _____ LEASE EXTENSION FEE _____ REINSTATEMENT FEE _____ SALVAGE INSPECTION FEE _____ SPECIAL PLATE TRANSFER FEE _____	ADMIN/REGISTRATION TAX \$ 327.00 PLATE FEE \$ 15.50 CONTRIBUTION FEE _____ WHEELAGE TAX \$ 10.00 TECH SURCHARGE FEE \$ 2.25 PS VEHICLE FEE \$ 3.50 TRANSFER TAX \$ 10.00 TITLE FEE \$ 8.25 LIEN FEE \$ 2.00 MV SALES TAX _____ LATE TRANSFER PENALTY _____ LOCAL OFFICE SURCHARGE \$ 1.00 STATE/DEPUTY FILING FEE \$ 12.00 TOTAL DUE \$ 391.50 (Sales tax due when registered)
MODEL YR. 2015	MAKE JEEP	PLATE # AAA000						
VIN NUMBER 2C4GP7826AM568721								

Tax Declaration

Minnesota dealers and lessors must claim a tax exemption and provide their Dealer/Lessor License Number.

Foreign state lessors must claim tax exemption and provide their Minnesota Sales and Use Tax account number.

Taxes and Fees

If the car is kept in a wheelage tax county, collect the appropriate Wheelage Tax.

INSPECT THE LESSEE DESIGNATION FORM

The lessee information must be completed on the *Lessee Designation (PS2019)* form and submitted with the PS2000.

B. Lessee Information (PRINT OR TYPE)		
JAMES MICHAEL MONTGOMERY	03/03/2000	A987654321123
Lessee's Name (LAST, FIRST, MIDDLE NAME)	Date of Birth (MM/DD/YY)	Driver's License Number
AUBREY ANNA MONTGOMERY	02/02/2000	A123456789987
Lessee's Name (LAST, FIRST, MIDDLE NAME)	Date of Birth (MM/DD/YY)	Driver's License Number
450 CARLTON AVENUE	ST PAUL MN 55106	RAMSEY
Street Address	City / State / Zip code	County

NOTE: The county listed on this form is used to determine if Wheelage Tax is due, unless the 'kept' county is completed on the PS2000.

The lessee's full name, date of birth, driver's license, and residence address are required.

If a Minnesota company / corporation is leasing the vehicle, provide their Minnesota address.

If a foreign state company / corporation is leasing the vehicle, provide the Minnesota residence address of the driver.

Signature

An authorized agent of the leasing company must sign the PS2019, which can be a dealer representative by use of a Granted Power of Attorney.

D. Leasing Company (Lessor) Information (PRINT OR TYPE)
USB LEASING, LT
Name of Leasing Company (Lessor)

NOTICE: All data collected on a motor vehicle application is required by law. Failure to provide this required data may result in the denial of ownership transfer, vehicle registration, or other requested action. With the exception of sales tax data, lessee information is classified as private. Only the subject of the data and those specifically authorized by law are entitled to view the data.

X James Michaels, POA
Signature of Authorized Agent

Date (MM/DD/YY)

OUT OF STATE TITLES

Usually, two forms are involved in the sale of a vehicle previously registered in another state:

- *An Out of State Certificate of Title.*
- *An Application to Title and Register a Vehicle (PS2000).*

INSPECT THE OUT OF STATE TITLE

Check the VIN Number

Make sure the VIN number on the title matches the VIN number on the PS2000 and any other forms.

Lienholder Information

Make sure the lien release is for the correct vehicle and is signed by the correct lienholder. Many states have a release area on the title.

If the lienholder's name has changed, the release should list the current name with FKA (formerly known as) their previous name.

Chain of Ownership

Ensure the complete chain of ownership, sale date(s), and all required disclosures are completed with the proper signatures. The odometer reading and sale date must be the same or increase with each reassignment.

Odometers & Disclosures

The odometer is required on model year 2011 vehicles and up to their 20th year of life, with a gross vehicle weight of 16,000 pounds or less. Model year 2010 and older vehicles are exempt.

The damage disclosure is required for all vehicles.

Many states have a damage disclosure on their titles in addition to the odometer disclosure. Check carefully to ensure disclosures are completed.

Alterations

Any alterations of a date of sale, odometer, signature, or damage disclosure requires a correction form or signed statement by the parties involved in the reassignment.

SPECIAL PLATES

SPECIAL PLATES IN STOCK AT DEPUTY REGISTRAR

If a Deputy Registrar office has special plates in stock, the *Application for Special Plates (PS2010)* is not required. You can write the plate requested in the plate box on the PS2000.

SPECIAL PLATES NOT IN STOCK AT DEPUTY REGISTRAR

If a Deputy Registrar office does not have special plates in stock, an *Application for Special Plates (PS2010)* form *may* be required, and a 60-Day Permit is Issued.

APPLICATION FOR SPECIAL PLATES (PS2010)

This application will be required for any initial personalized plate application,

Section A



Minnesota Department of Public Safety
Driver and Vehicle Services
445 Minnesota Street, Saint Paul, MN 55101-5164
Phone: 651-297-3166 TTY: 651-282-6555
Visit us at drive.mn.gov

Fees	
Plate fee	\$
Personalization fee	\$
Plate transfer fee	\$
Contribution	\$
State filing fee	\$
Local office surcharge	\$
Total due	\$

Application for special plates

Section A Special plates ☐ Agriculture ☐ ARO/CB ☐ Blackout ☐ College/University School: _____ ☐ Critical Habitat Design: _____ ☐ Law Enforcement Memorial Association ☐ Lion's Club ☐ Minnesota 100 Club	Special plates cont. ☐ Minnesota Golf ☐ Minnesota Professional Sports Team Foundation ☐ Minnesota State Parks & Trails ☐ Missing and Murdered Indigenous Relatives ☐ Remembering Victims of Impaired Drivers ☐ Start Seeing Motorcycles ☐ Support Our Troops ☐ Other* _____	Personalized collector ☐ Collector ☐ Street Rod ☐ Classic ☐ Pioneer ☐ Classic Motorcycle Personalized plates (7 letter/number/space limit) ☐ Passenger ☐ RV/One-ton pick-up (limit 6) ☐ Motorcycle Moped (limit 6) ☐ Vertical motorcycle (limit 4)	Veteran organizations *Must provide membership card ☐ VFW ☐ American Legion ☐ Disabled American Veterans Veteran/military plates ☐ Plate choice: _____ Service plates ☐ Volunteer Ambulance Attendant ☐ Firefighter ☐ Retired Firefighter ☐ Retired Law Enforcement
--	--	--	---

Select the plate type and plate design.

For personalized or ARO/CB plates, ensure the exact character choice (including spaces) or call letters are listed.

Section G

For personalized or ARO/CB plates, ensure the exact character choice (including spaces) or call letters are listed.

For personalized plates, the customer has three options in order of their preference.

Section G	Notice: Personalized passenger vehicle plates are limited to seven characters; motorcycles, 1-ton pickup trucks and RV's are limited to six. Vertical MC plates are limited to four characters. <i>Read instructions on page two.</i>																										
	List 3 personalized plates in order of preference:																										
	1st								2nd								3rd										
	Detailed explanation. This area must be completed in detail or plates will not be issued.																										

Section I

Section I	I certify the special plates assigned to the described vehicle will be used only on that vehicle as long as it is in my possession. I will notify the department when the special plates are transferred to another vehicle.	
	Applicant signature 	Date

Ensure the proper signatures are listed. Qualifying plates must be signed for by the qualified individual.

APPLICATION FOR SPECIAL PLATES DISABILITY (PS2904)

Do not use the *Application for Special Plates (PS2010)* for disability plates.

Section A



MINNESOTA DEPARTMENT OF PUBLIC SAFETY Driver and Vehicle Services

Visit us: drive.mn.gov

Print Form

APPLICATION FOR DISABILITY PLATES

By Mail: 445 Minnesota St. Suite 187, St. Paul, MN 55101

SECTION A

DISABILITY PLATES	OTHER DISABILITY PLATES	VETERAN / MILITARY DISABILITY PLATES
PERSONALIZED? (If yes, complete Sec. H) ☐ Yes ☐ No ☐ Standard Disability Plates (Passenger) ☐ Special Disability Plates Additional fees may apply ☐ Moped ☐ Motorcycle (vertical not available)	☐ College University (\$25 annual cont.) School Name ☐ Law Enforcement Memorial Association (\$25 initial cont., \$5 annual) ☐ MN Golf (\$30 annual cont.) ☐ Remember Victims of Impaired Drivers ☐ Retired Firefighter - letter required ☐ Retired Law Enforcement - letter required ☐ State Parks and Trails (\$60 annual cont.) ☐ Start Seeing Motorcycles (\$15 annual cont.) ☐ Support Our Troops (\$30 annual cont.)	(DD - 214 required) ☐ Afghanistan Vet ☐ Armed Forces Expeditionary Vet ☐ Bronze Star Medal Vet ☐ Combat Wounded ☐ Ex-POW ☐ Gulf War Vet (Service medal only) ☐ Global War On Terrorism Vet (select one) ☐ Expeditionary Medal ☐ Service Medal ☐ Iraq Vet ☐ Korean Defense Service Vet ☐ Korean Vet (Service medal only) ☐ Laos (Allied Vet) ☐ Pearl Harbor Survivor ☐ "Proud To Be A Veteran" (\$30 one time cont.) ☐ Silver Star Medal Vet ☐ Vietnam Vet (Service medal only) ☐ Woman Vet ☐ World War II Vet (Service medal only) ☐ National Guard ☐ Ready Reserve
CRITICAL HABITAT DISABILITY PLATES (\$30 annual contribution) ☐ Anglers ☐ Buck ☐ Chickadee ☐ Ladyslipper ☐ Loon ☐ Moose ☐ Deer ☐ Pheasant ☐ Turkey ☐ Pollinator	VET SERVICE ORGANIZATIONS Must provide membership card ☐ American Legion ☐ DAV ☐ VFW	

Select the plate type and plate design.

Section H

SECTION H NOTICE: Personalized plates are limited to 5 characters for disability passenger plates. Personalized disability motorcycle plates and weighted vehicles are limited to 4 characters. (see instructions).

1st					
2nd					
3rd					

List 3 personalized plates in order of preference:

Explanation of choices:

NOTE: This MUST be completed or plates will not be issued.

--

For personalized plates, the customer has three options in order of their preference.

Section M

SECTION M

SIGNATURES

I certify the disability plates assigned to the previously described vehicle will be used only on that vehicle as long as it is in my possession.
I will notify the department when these plates are removed or transferred to another vehicle.

Applicant Signature _____ ☐ Applicant is primary driver, if not, primary driver must also sign.

Primary Driver _____

Ensure the proper signatures are listed. The individual that qualifies for disability will be 'Primary' driver.

TRANSFER OF SPECIAL PLATES

SECTION E

Describe below the vehicle on which special plates will be used.

MAKE	YEAR	VEHICLE IDENTIFICATION NUMBER	CURRENT PLATE #	CURRENT STICKER
FORD	2023	1 F A D P 5 B C X D L 5 0 1 9 3 5		0 2 2 6 MONTH YEAR

SECTION F

When transferring special plates, describe below the vehicle on which the plates had been used.

MAKE	YEAR	VEHICLE IDENTIFICATION NUMBER	SPECIAL PLATE #	CURRENT STICKER
JEEP	2015	2 C 4 G P 7 8 2 6 A M 5 6 8 7 2 1	GOVIKES	1 0 2 5 MONTH YEAR

Special plates can be transferred from one vehicle to another. The customer completes and signs an *Application for Special Plates (PS2010)* to document the plate transfer.

The Deputy Registrar may charge the following fees:

- \$5 Special Plate Transfer Fee
- \$1 Deputy Registrar Surcharge
- \$12 Deputy Registrar Filing Fee
- Plate Fee – if the plate is due for a 7-year replacement. If the plate is not available in the office, a 60-day permit would be issued.
- Plate Fee – also due if the vehicle the plate is being transferred to is in a different class.

OUT OF COUNTRY TITLES

PROOF OF OWNERSHIP / FORMS

Proof of ownership is required for all imported vehicles. Canadian vehicles are the most frequent vehicles imported into Minnesota and are used in this example.

Usually, three forms are involved in the sale of a vehicle imported from Canada.

- *Canadian Registration Certificates* or *Manufacturer's Certificate of Origin*
NOTE: A *New Vehicle Information Statement (NVIS)* is not acceptable for proof of ownership.
- *An Application to Title and Register a Vehicle (PS2000)*
- Properly stamped and signed *U.S. Customs Entry* form.

CHAIN OF OWNERSHIP

There is a bill of sale on the *Canadian Registration Certificate*. Minnesota requires a complete chain of ownership to title the vehicle.

US CUSTOMS ENTRY FORMS

Minnesota will not title or register an imported vehicle without proof that an entry was filed with the US Customs and Border Protection Agency (CBP) and proof that the vehicle conforms to US emissions and safety standards.

The following federal forms are required for all imported vehicles:

- *An Application to Title and Register a Vehicle (PS2000).*
- Proof of ownership plus official translation if ownership document is not in the English language (see 'Verified Translation' that follows.
- Bill of Sale (as required).
- Odometer disclosure in mileage (as required).
- Customs and Border Protection (CBP) Form 7501 – Entry Summary; This may have a stamp, or if it's the 'Paperless' version, will not have a stamp.
- Environmental Protection Agency (EPA) Form 3520 – Not required on trailers.
- National Highway Traffic Safety Administration (NHTSA) Form HS7
- Copies of any additional documents as required by CBP, EPA, or NHTSA forms.

If a customer claims they had a form and lost it, they should contact their local US Customs and Border Protection Port for assistance.

Verified Translation

All documents submitted to the department in a language other than English must have a translation submitted with the transaction. The translator can complete the *Certificate of Translation and Translator Qualifications (PS33210)* form, which contains the translation requirements:

- A translation of the document into the English language.
- The translation must be sworn to by the translator as being a true and accurate translation.
- The translator must not be related by blood or marriage to the applicant.
- The translator must be either:
 - Accredited by the American Translators Association,
 - Recognized by the Minnesota Translation Laboratory,
 - Certified by a court of competent jurisdiction,
 - Approved by an embassy or consulate of the U.S. or diplomatic or consular official of a foreign country assigned or accredited to the US.
 - Affiliated with or approved by U.S. Citizenship and Immigration Services, or a government jurisdiction within the U.S.
 - A vendor listed to provide translation service for the state of Minnesota.
 - An attorney licensed to practice in the U.S. or affiliated with that attorney.

Temporary Entry

In rare situations, U.S. Customs and Border Protection only grants a period of entry, generally one year or less. In these cases, no Minnesota title is issued, and registration is only issued for the approved entry period. A deficiency is noted on the record that explains the restriction and that the vehicle cannot be renewed. To ensure a title is not issued, Deputy Registrars have a process to follow, which is below:

- Write 'Attention Deputy Support, Suite 185' and 'Temporary US Entry' on a full-sized sheet of paper.
- Scan that sheet of paper into the MNDRIVE transaction first.

Purchaser(s) Information

Minnesota Statutes 168A.04 and 171.06 and Minnesota Rule 7410 require the collection of full name and date of birth for all applicants on title applications.

If a foreign state driver's license does not list a middle name or lists only an initial, as your customer:

NAME

- No Middle Name – Write (NONE) for the middle name.
- Initial Only – Write the initial and (ONLY) for the middle name.

DATE OF BIRTH

The date of birth must be completed for every purchaser.

CONJUNCTIONS

- **OR** – If there are joint owners on a vehicle and they wish to have rights of survivorship, note 'OR' next to their names.
- **TOD** – To designate a beneficiary for a vehicle, a notarized *Application for Transfer-on-Death Beneficiary (PS2004)* form is completed. The owner should retain a copy of the PS2004 with their important papers. A beneficiary's name is followed by (TOD) on the title.

NOTE: The beneficiary does not have ownership rights while the owner(s) are alive or if there is a lienholder with interest in the vehicle. Other state or county claims or liens may also void the TOD conveyance.

DBA

For an individual doing business under an assumed name, list 'DBA' after their full name and the assumed name as an additional purchaser. Only one signature is required.

Military Registration

Military personnel import many vehicles to the United States and may have a military registration. The military registration is not a title. In many cases, the lender recorded their lien and has had a title issued in another state (usually where the lender is based). If the vehicle has a U.S. title, assume entry documents were submitted to the other state and process as an out of state vehicle.

Title Certification:

Minnesota Titles & Transfers



This document provides key information about sales tax on Minnesota title examinations and transfers for Minnesota Deputy Registrars and Dealers.

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CERTIFICATE OF TITLE FOR A MOTOR VEHICLE

The title began mainly as an ownership document and provided for the assignment of ownership. Over the years, federal regulations and state laws have mandated additional functions:

- To declare sales tax and fees.
- To declare branding (salvage, flood, reconstruction, etc.).
- To protect the lienholders' interests.
- To provide the odometer disclosure.

Additional Information

All vehicles required to be registered are subject to titling. Manufactured homes and park trailers are required to be titled. Utility trailers with a gross vehicle weight of 3,000 pounds or less that do not have a lien do not have to be titled. However, if the utility trailer was previously titled, it will remain titled.

Once a vehicle has been issued a certificate of title, the owner must use the title to transfer ownership.

Minnesota titles are printed on green security paper to deter fraud.

TYPES OF MINNESOTA TITLES

There are four types of titles in Minnesota.

- Original
- Duplicate
- Distinctive
- Salvage

Titles may have a brand stamped on the title, or legends such as 'Secured by surety bond for three years from date of filing'. However, these titles are valid and may be used to transfer ownership in Minnesota.

Deficiency

(M.S. 168A.07)

When documents, information, or fees are not sufficient to issue a title, DVS creates a deficiency on the vehicle record. The letter is also sent to the owner explaining what is required to issue a title. The appropriate type of title is issued when the required information, fees, or documents are submitted.

Duplicate Title

(M.S. 168A.09)

A duplicate title means that the original title was lost, mutilated, or stolen, and the owner had to apply for a replacement. The legend 'This duplicate title may be subject to the rights of a person under the original certificate' is noted on the front of the title.

Distinctive

A distinctive title contains the legend 'This vehicle may be subject to an undisclosed lien'.

The distinctive title is negotiable. If the distinctive title was issued over four months ago, the legend is cleared upon issuance of a new title.

Salvage Title

(M.S. 168A.01)

A salvage title is issued to titles that an insurance company has paid a total loss claim on the vehicle. The title is stamped 'Salvage'.

TITLE BRANDS

(M.S. 325F.6641 and 325F.6642)

Minnesota branding laws affect all model year vehicles. All brands are permanent and will appear on all subsequent titles issued.

PRIOR SALVAGE

The title is branded 'Prior Salvage' when the salvage status of the vehicle is cleared.

REBUILT

The title is branded 'Rebuilt' when it is disclosed that the vehicle has sustained damage in excess of 80% of its cash value, and *Prior Salvage* does not apply.

FLOOD DAMAGED

The title is branded 'Flood Damage' when the application for title indicates the vehicle is classified as a loss by an insurance company because of flood or water damage, or a foreign state title is surrendered with a brand or notation indicating flood or water damage. This brand will remain on the title with any additional branding, if applicable.

RECONSTRUCTED

The title is branded 'Reconstructed' for vehicles that are altered from the original construction by the removal, addition, or substitution of essential parts.

ASSEMBLED

The title is branded 'Assembled' for motorcycles that are assembled from new aftermarket parts.

LEMON LAW VEHICLE

(M.S. 325F.665)

The title is branded 'Lemon Law Vehicle' on any vehicle subject to Minnesota's lemon law, and all vehicles with out-of-state titles that bear the term 'Lemon Law Vehicle' or any similar term.

HAZARDOUS WASTE CONTAMINATED VEHICLE

The title is branded 'Hazardous Waste Contaminated Vehicle' on a motor vehicle that has been contaminated by substances, chemicals, or items of any kind used in the manufacturing of methamphetamine or any part of the manufacturing process, or the by-products or degradants of manufacturing methamphetamine.

EXAMINING A MINNESOTA TITLE

Carefully examine the Minnesota title to ensure it is complete and accurate.

VIN (Vehicle Identification Number)

Ensure the VIN on the title matches the lien release, bill of sale, and all other documents. Check the **entire** VIN, not just the last few digits.

LIEN INFORMATION

Multiple liens may be printed on the title while only the first lienholder's full information will be printed on the front of the title. There is no limit to how many liens can be listed. Be sure to check the title to see if there are multiple liens, and if so, ensure you have a lien release for each lienholder.

There may be a notification on the title if there is an electronic lien.

ASSIGNMENT OF OWNERSHIP

All sellers and buyers must hand-print **and** sign their names. The date of sale must be completed, and it must be the same as or later than the previous sale date. The Minnesota dealer license number is required on all Minnesota dealer sales.

Owner(s) and Signature(s) on Title

If there are two names on the title (joint owners), **both** people must sign to sell the vehicle. The conjunction 'OR' between the names establishes rights of survivorship, but both signatures are required for a sale if they are both alive. Some older titles may have an 'AND' conjunction, in which case both signatures are required for transfer.

'TOD' stands for Transfer on Death. If the owner is alive, only the owner's signature is required to sell the vehicle (not the person names as beneficiary). See the Transfer on Death section for more information.

'DBA' stands for Doing Business As. Only one signature is required by the individual doing business under the assumed name. For example, William Adam Smith dba Smith Plumbing would only need William Smith to sign as seller.

Odometer Statements

The odometer reading is needed on vehicles in their 20th year of life or newer beginning with model year 2011 with a gross weight of 16,000 pounds or less. Vehicles that are model year 2010 and older are exempt from this requirement.

Make sure the odometer reading in the assignment area is the same or higher than the printed reading and that a box is checked; Actual, Exceeds Mechanical Limits, or Not Actual.

If there are multiple assignments of ownership, the odometer for each assignment must be the same as or higher than the previous assignments.

Damage Disclosure Statement

The damage disclosure is required for all vehicles. Older titles may have a pollution disclosure statement, but this is no longer required.

APPLICATION FOR TITLE BY BUYER

The full name, date of birth, credential number, and full residence address are required for all buyers. If the buyer does not have a Minnesota credential, then a copy of another acceptable form of ID is required to accompany the application. If the owner is a company, do not list the owner's Minnesota credential number.

Adding Conjunctions

DBA - For an individual doing business under an assumed name, list 'DBA' after the individual's full name, and the assumed name as the additional purchaser.

OR - If there are joint owners on a vehicle and they wish to have the rights of survivorship, list 'OR' next to their names.

TOD – To designate a beneficiary for a vehicle, a notarized *Application for Transfer-on-Death Beneficiary (PS2004)* form is completed. The owner should retain a copy of the PS2004 with their important papers. A beneficiary's name is followed by 'TOD' on the title.

Note: The beneficiary does not have ownership rights while the owner(s) are alive, or if there is a lienholder with interest in the vehicle. Also, other state or county claims or liens may void the TOD conveyance.

Liens

Make sure the lender's correct name, address, and date of security agreement is listed.

Buyer(s) Signature(s)

All buyers must sign **both** the *Application to Title a Motor Vehicle (PS2000)* and either the title or *Secure Dealer Reassignment*.

Sales Tax Declaration and Fees

The purchase price is required in all cases, and if there is a trade-in, the value must be recorded. When there is a Minnesota trade-in, record the year, make, and plate number. For foreign state vehicles, record the year, make, and VIN. Include exemption information if the sale is exempt from sales tax.

All fees collected must be recorded in the fee area of the *Application to Title a Motor Vehicle (PS2000)*.

REQUESTING A DUPLICATE TITLE

The *Application for Duplicate Title, Registration, Cab or Lien Card (PS2067A)* must be completed and signed by at least one owner.

If the duplicate title cannot be printed in office, and the duplicate title should be sent to the dealer that is holding the vehicle for resale, the Deputy Registrar can enter C/O (in care of) the dealer's name and address.

If a deficiency is on record, processing a duplicate title is not appropriate in most cases. Usually, the Deputy Registrar will submit the documents and/or fees required to clear the deficiency to issue the title.

When processing a duplicate title, check the vehicle record and compare it against the NMVTIS results. The NMVTIS results must be reviewed at the Deputy Registrar. Some vehicles that received titles prior to January 1, 2022 may have received a clean title. The law changed where all vehicles that should have been branded will now be branded. If you see that a vehicle should have been branded and was not showing the brand, a correct title transaction to add the appropriate brand will need to be processed by the Deputy Registrar, and the title will then be issued directly by DVS in St Paul.

Do not print a title in the office when there is a brand showing in NMVTIS but is not showing on record.

RELEASING A LIEN

A lien release is required for each lien recorded on the vehicle record. The lien release can be completed on the Lien Card, a notarized letter on lienholder letterhead, or a notarized *Assignment, Release, or Grant of Secured Interest (PS2017)* form.

If a letter or a PS2017 is used for a lien release, the signature of the person signing for the secured party **must be notarized**.

ELECTRONIC LIENS

Electronic liens (e-Liens) allow financial agencies the option of registering with Minnesota DVS to become e-Lienholders. This gives e-Lienholders the access to mark a lien as electronic in MNDRIVE, which then replaces the need for storing/tracking a Lien Card for the vehicle. Once the lien has been satisfied by the customer, the e-Lienholder can electronically release the lien via MNDRIVE's e-Service for Business, which will update the vehicle record immediately. The e-Lienholder can then notify the customer that the lien has been released and instruct them to visit a Deputy Registrar to update their title, if desired. After this, any transaction to add/remove lien, transfer title, and clear dealer conditionals will result in the Lien Release Date being auto populated in the transaction. Using this process, no lien card will be sent to the customer since it is not required.

REMINDER: The e-Lien process is optional for financial agencies. Any lienholders not participating will still be sent lien cards.

UNABLE TO LOCATE LENDER

If a lien is seven or more years old, and the owner is unable to locate the lender, DVS will clear the lien when **all four** of the following conditions are met:

- The vehicle is a **Passenger Class** vehicle or a **Manufactured Home**.
- The lien is recorded on a **Minnesota** title.
- The lien is at least **seven years old** (calculated from the date of lien).
- The customer provides proof that they are unable to locate the lienholder, such as a returned certified letter indicating the letter was undeliverable.

Note: A lien release may be required if a vehicle is sold to a non-resident. Other states may not honor our seven-year policy.

ADDING A LIEN (GRANT OF LIEN)

To add (perfect) a lien, the secured party's name, address, and date of security agreement must be listed in one of the following documents:

- Section C of the **Application to Title a Motor Vehicle (PS2000)**.
- The **Assignment, Release, or Grant of Secured Interest (PS2017)** signed by all owner(s).
- If a non-titled (small trailer), Section C of the **Application to Title a Motor Vehicle (PS2000)** signed by all owners.

DO NOT record the information on both an *Application to Title a Motor Vehicle (PS2000)* and an *Assignment, Release, or Grant of Secured Interest (PS2017)*. If it is recorded in both places, even with the same security agreement date, DVS will record two lienholders on the title.

ASSIGNING A LIEN

(M.S. 168A.19)

A recorded (perfected) secured party may assign their interest to another secured party. To assign the lien, the existing secured party cannot release the lien. The date of lien remains unchanged.

Assigning a lien requires **both** of the following documents:

- The Minnesota Title.
- A PS2017. The assignor (existing lienholder) completes and signs in Section A, checks the assignment box and completes the assignee's name (new lienholder) in Section B.

SPECIAL SITUATIONS

PURCHASE BY A MINOR

(M.S. 168A.101)

It is unlawful for a person under the age of 18 to own a passenger automobile or truck unless one of the following conditions applies:

- The person has completed a driver training course approved by the commissioner of public safety and has attained the age of 17.
- The person is a high school graduate and has attained the age of 17.
- The person is an employed, emancipated minor who holds a Minnesota driver's license.
- The person became the owner of the passenger automobile or truck to be registered while a resident of a foreign state, district, territory, or country, and which the vehicle is duly registered in the individual's name.

A minor must complete Section F of the *Application to Title a Motor Vehicle (PS2000)* and sign the application.

Note: A minor may own a motorcycle, motor scooter, moped, or trailer with no additional requirements.

DISTRICT COURT ORDER

To transfer a vehicle that was awarded to an individual in a court proceeding, submit the title (if available) along with a certified copy of the District Court order directing the department to transfer ownership to the person or persons identified in the order. The order must identify the vehicle by year, make, model, and VIN.

The person named in the court order must complete the *Application to Title a Motor Vehicle (PS2000)* or title, if available.

All transfer fees and sales tax are due, unless the court order directs otherwise.

TRANSFER TO AN OUT OF STATE RESIDENT

When a vehicle is sold to a resident of another state, the plates are to be removed from the vehicle, and the sale must be reported in e-Services for Business. The buyer is issued a *31-Day Non-Resident Permit* to remove the vehicle from Minnesota.

MINNESOTA REGISTERED (NON-TITLED) TRAILER

Unless there is a lien or the trailer is currently titled, a Minnesota title is not issued for utility trailers that are registered at 3,000 gross weight or less.

These trailers are issued permanent registration. However, once a trailer is titled in Minnesota or another state, it remains titled in Minnesota.

Transfer of ownership is accomplished using one of the following documents, signed by all buyer(s) and seller(s):

- Trailer Registration Card or Title (if applicable).
- *Application to Title a Motor Vehicle (PS2000)*.
- Written Bill of Sale with a complete vehicle description; Year, Make, Model, and VIN, purchaser name(s) and date of sale.

SPECIAL SITUATIONS – DEALERS

SUPPLEMENTAL DEALER REASSIGNMENT (SDR)

Federal law requires the dealer to fill in the assignments on the actual Minnesota title if they have it in their possession. If the assignment areas on the Minnesota title are full, a *Supplemental Dealer Reassignment* form must be used for additional assignments.

The *SDR* form is also used if the dealer has sold the vehicle, and the title is not available. However, the dealer cannot submit the form without the title. In these situations, the *SDR* is held in the dealer file and is submitted with the certificate of title when received.

This form may be used as a reassignment supplement on a foreign state title, provided a Minnesota licensed dealer appears as a seller or buyer on the form.

Seller Signing the Supplemental Dealer Reassignment

An individual may sign as seller on the *SDR* when trading the vehicle into a dealership and their trade title is not available.

Signature requirements when using an SDR:

- Dealer takes in trade – Owner does not have title.
 - Dealer obtains owner signature on a Duplicate Title Application.
 - Dealer obtains owner signature(s) on the SDR.
 - Owner is Seller
 - Dealership is Buyer
 - Dealer may sign as seller on the same SDR when the vehicle is sold and the title still isn't available.

EXAMPLE

REASSIGNMENT BY A LICENSED DEALER			
ODOMETER DISCLOSURE STATEMENT, I (WE) CERTIFY THAT THE ODOMETER NOW READS <u>76,459</u> (NO TENTHS) MILES AND TO THE BEST OF MY KNOWLEDGE THE ODOMETER MILEAGE IS: ☒ ACTUAL MILEAGE ☐ EXCEEDS MECHANICAL LIMITS OF ODOMETER ☐ NOT ACTUAL MILEAGE—WARNING ODOMETER DISCREPANCY		DAMAGE DISCLOSURE STATEMENT, TO THE BEST OF MY KNOWLEDGE THIS VEHICLE (CHECK ONE) ☐ HAS ☒ HAS NOT SUSTAINED DAMAGE IN EXCESS OF 80% ACTUAL CASH VALUE Assignment: I (we) certify that this vehicle is free from all security interests, warrant title, and assign the registration tax and vehicle to:	
Joe Trade-In SELLER'S PRINTED NAME(S)		03/15/2025 DATE OF SALE	
SELLER'S ADDRESS X Joe Trade-In		DEALER LICENSE # X Jane Dealer	
SELLER'S SIGNATURE(S) X Joe Trade-In		BUYER'S SIGNATURE(S) X Jane Dealer	

Application for Duplicate Title, Registration, Cab or Lien Card									
Please read the instructions at the bottom of this page before completing the form. Duplicate plates and stickers ARE NOT required when applying for duplicate title									
TITLE NUMBER OF MISSING DOCUMENT		MN PLATE NUMBER		MAKE		MODEL YEAR		FOR OFFICE USE ONLY	
A0123456		ABC123		CHRYSLER		2020			
VEHICLE IDENTIFICATION NUMBER									
1 C 4 P J M D S 5 E W 1 9 3 9 2 7									
FOR CENTRAL OFFICE USE ONLY									
PRINT APPLICANT'S FULL NAME FIRST OWNER ADDITIONAL OWNER	LAST, FIRST, MIDDLE NAME			DRIVER'S LICENSE NUMBER				DATE OF BIRTH	
	TRADEIN, JOE			A 1 2 3 4 5 6 1 2 3 4 5 6				4/10/1979	
LAST, FIRST, MIDDLE NAME			DRIVER'S LICENSE NUMBER				DATE OF BIRTH		
PRINT ADDRESS OF FIRST OWNER (PERMANENT ADDRESS)		STREET ADDRESS		CITY		COUNTY		STATE	
		123 1ST ST		ST PAUL		RAMSEY		MN	
								ZIP CODE	
								55101	
THIS APPLICATION IS FOR A DUPLICATE (Please check one): ☒ Title ☐ Reg. Card ☐ Cab Card ☐ Lien Card Check the box that indicates why the document must be replaced: ☐ STOLEN ☐ MUTILATED – Attach the mutilated document ☐ DESTROYED ☐ ILLEGIBLE – Attach the illegible document ☒ LOST ☐ NOT RECEIVED (Your lending institution or the postal service may have the missing document) ☐ GIVEN TO BUYER (SELLER IS FILING AFFIDAVIT OF SALE)								FEES DUE	
								DUPLICATE \$ 7.25	
								FILING \$ 13.00	
								TECH SURCHARGE* \$ 2.25	
								TOTAL \$ 22.50	

*Technology surcharge only applies to duplicate title transactions.

Temporary Address:

STREET ADDRESS		CITY		STATE		ZIP CODE	
DLR10000 MADA CHRYSLER - 200 LOTHENBACH AVE		WEST ST PAUL		MN		55118	

Please Check One: ☐ Applicant is the Owner (if jointly owned, only one owner's signature is required) ☐ Applicant is Secure Party

I certify that all of my declarations are true and correct. I am the owner or secured party of this vehicle and the original document has not been assigned and/or surrendered to anyone.

Joe Trade-In
 APPLICANT(S) SIGNATURE(S)

X
 APPLICANT(S) SIGNATURE(S)

Date

REASSIGNMENT BY A LICENSED DEALER

ODOMETER DISCLOSURE STATEMENT, I (WE) CERTIFY THAT THE ODOMETER NOW READS

76,459 (NO TENTHS) MILES AND TO THE BEST OF MY KNOWLEDGE THE ODOMETER MILEAGE IS:

☒ ACTUAL MILEAGE

☐ EXCEEDS MECHANICAL LIMITS OF ODOMETER

☐ NOT ACTUAL MILEAGE—WARNING ODOMETER DISCREPANCY

DAMAGE DISCLOSURE STATEMENT. TO THE BEST OF MY KNOWLEDGE THIS VEHICLE (CHECK ONE)

☐ HAS

☒ HAS NOT

SUSTAINED DAMAGE IN EXCESS OF 80% ACTUAL CASH VALUE

Assignment: I (we) certify that this vehicle is free from all security interests, warrant title, and assign the registration tax and vehicle to:

Joe Trade-In

SELLER'S PRINTED NAME(S)

03/15/2025

DATE OF SALE

MADA Used Cars

BUYER'S PRINTED NAME(S)

SELLER'S ADDRESS

☒ Joe Trade-In

SELLER'S SIGNATURE(S)

DEALER LICENSE #

☒ Jane Dealer

BUYER'S SIGNATURE(S)

REASSIGNMENT BY A LICENSED DEALER

ODOMETER DISCLOSURE STATEMENT, I (WE) CERTIFY THAT THE ODOMETER NOW READS

76,515 (NO TENTHS) MILES AND TO THE BEST OF MY KNOWLEDGE THE ODOMETER MILEAGE IS:

☒ ACTUAL MILEAGE

☐ EXCEEDS MECHANICAL LIMITS OF ODOMETER

☐ NOT ACTUAL MILEAGE—WARNING ODOMETER DISCREPANCY

DAMAGE DISCLOSURE STATEMENT. TO THE BEST OF MY KNOWLEDGE THIS VEHICLE (CHECK ONE)

☐ HAS

☒ HAS NOT

SUSTAINED DAMAGE IN EXCESS OF 80% ACTUAL CASH VALUE

Assignment: I (we) certify that this vehicle is free from all security interests, warrant title, and assign the registration tax and vehicle to:

MADA Used Cars

SELLER'S PRINTED NAME(S)

03/15/2025

DATE OF SALE

Jill Newbuyer

BUYER'S PRINTED NAME(S)

SELLER'S ADDRESS

☒ Jane Dealer

SELLER'S SIGNATURE(S)

DEALER LICENSE #

☒ Jill Newbuyer

BUYER'S SIGNATURE(S)

DLR10000

SECURE POWER OF ATTORNEY

The *Minnesota Secure Power of Attorney and Disclosure (SPOA)* form is used when the certificate of title for a vehicle, subject to the Federal Truth in Mileage Act (TIMA), has been lost and the owner is applying for a duplicate.

If the vehicle is not subject to TIMA, it is not necessary to use the SPOA, a regular power of attorney is acceptable.

The SPOA authorizes someone at the dealership to sign the certificate of title when it becomes available on behalf of the seller, and in some situations, the buyer.

The use of SPOA is wholly voluntary on the part of a customer. The seller may elect to wait until a duplicate title is issued and assign ownership to the dealer rather than give Power of Attorney to the dealer.

When the SPOA is used to transfer a vehicle, the dealer must show the purchaser this SPOA if it's requested. The buyer must be given an opportunity to view the actual odometer statement of the original owner.

Since security features are of primary importance on these SPOA forms, photocopies or any other substitute forms are unacceptable. Any erasures or alterations void this form.

The SPOA is divided into three parts:

Part A

Part A is completed when the title is lost and the seller wishes to authorize the dealer to sign the title on their behalf, once received. Information from Part A is used by the dealer to complete the transfer and disclosures from the titled owner to the dealer.

MINNESOTA SECURE POWER OF ATTORNEY and DISCLOSURE FORM 1127402

WARNING: This form may be used only when title is physically held by lienholder or has been lost. This form must be submitted to the state by the person exercising powers of attorney. Failure to do so may result in fines and/or imprisonment.	
VEHICLE DESCRIPTION: YEAR _____ MAKE _____ MODEL _____ BODY TYPE _____ PLATE _____ VIN _____	
PART A: TRANSFEROR'S POWER OF ATTORNEY AND DISCLOSURE Federal and Minnesota Law require that you state the mileage upon transfer of ownership. Minnesota Law requires that you make disclosures about damage to the vehicle. Failure to complete or providing a false statement may result in fines and/or imprisonment.	
I, we (transferor's name, print) _____ appoint (transferee dealer's name, print) _____ attorney-in-fact, to assign my interest, to disclose the mileage and make damage disclosures on the title for the vehicle described above, exactly as stated in the following disclosures.	
The date of these statements is _____.	
MILEAGE AND DISCLOSURE STATEMENT I (WE) CERTIFY THAT THE ODOMETER NOW READS: _____ (NO TENTHS) MILES AND TO THE BEST OF MY KNOWLEDGE THE ODOMETER MILEAGE IS: ☐ ACTUAL MILEAGE ☐ EXCEEDS MECHANICAL LIMITS OF ODOMETER ☐ NOT ACTUAL MILEAGE – WARNING ODOMETER DISCREPANCY	DAMAGE DISCLOSURE STATEMENT TO THE BEST OF MY KNOWLEDGE, THIS VEHICLE (CHECK ONE) ☐ HAS ☐ HAS NOT SUSTAINED DAMAGE, IN EXCESS OF 80 % ACTUAL CASH VALUE
Transferor's Signature _____	Transferee Dealer's Signature _____
Signer's Printed Name _____	Signer's Printed Name _____
Transferor's Address _____	Transferee Dealer's Business Address _____
City _____ State _____ ZIP _____	City _____ State _____ ZIP _____

Parts B & C

Parts B and C are only used if the trade-in vehicle is sold before the dealer receives the duplicate title, or if the title is held by the lienholder. Part B is invalid unless Part A is also completed.

Part B authorizes the dealer to complete the title transfer into the new buyer name(s). Information contained in Part A and B is used to complete the odometer and disclosures for both transfers as well as apply for title in the buyer name(s).

The dealer employee who physically completes the title must also complete Part C of the SPOA.

PART B: POWER OF ATTORNEY TO REVIEW TITLE DOCUMENTS AND ACKNOWLEDGE DISCLOSURE (PART B is invalid unless PART A has been completed.) Federal and Minnesota Law require the dealer to state the mileage upon transfer of ownership. Minnesota Law requires the dealer to make disclosures about damage to the vehicle. Failure to complete or providing a false statement may result in fines and/or imprisonment.	
I, we (transferee's name, print) _____ appoint (transferor dealer's name, print) _____ attorney-in-fact, to make application for title and to acknowledge the mileage and damage disclosures on the title for the vehicle described above, only if the disclosures are exactly as the disclosures completed below. The date of this statement is _____. The vehicle ☐ will ☐ will not (<i>check one</i>) be subject to a lien.	
MILEAGE AND DISCLOSURE STATEMENT I (DEALER) CERTIFY THAT THE ODOMETER NOW READS: _____ (NO TENTHS) MILES AND TO THE BEST OF MY KNOWLEDGE THE ODOMETER MILEAGE IS: ☐ ACTUAL MILEAGE ☐ EXCEEDS MECHANICAL LIMITS OF ODOMETER ☐ NOT ACTUAL MILEAGE – WARNING ODOMETER DISCREPANCY	DAMAGE DISCLOSURE STATEMENT TO THE BEST OF MY KNOWLEDGE, THIS VEHICLE (<i>CHECK ONE</i>) ☐ HAS ☐ HAS NOT SUSTAINED DAMAGE, IN EXCESS OF 80 % ACTUAL CASH VALUE
Transferor Dealer's Signature _____ Signer's Printed Name _____ Transferor Dealer's Business Address _____ City _____ State _____ ZIP _____	Transferee's Signature _____ Signer's Printed Name _____ Transferee's Address _____ City _____ State _____ ZIP _____
PART C: CERTIFICATION (Must be completed when both PARTS A and B have been used.) I, _____ (person exercising above powers of attorney, print) hereby certify that the mileage I have disclosed in the title document is consistent with that provided to me in the above power of attorney. Further, on examination of the title and any reassignment documents for the vehicle described above, the mileage disclosure I have made on the title pursuant to the power of attorney is greater than that previously stated on the title and reassignment documents. This certification is not intended to create, nor does it create any new or additional liability under Federal or State Law. Signature _____ Signer's Printed Name _____ Business Street Address _____ City _____ City _____ State _____ ZIP _____ Date _____	

DEALER INITIATED CONDITIONAL TRANSFER

A Minnesota dealer is required to submit a Minnesota retail buyer's application for title and applicable fees and taxes within 20 calendar days of the date of sale.

DVS allows Minnesota dealers to file a conditional transfer when they are unable to obtain off the required documents and/or signatures to transfer ownership within 20 days.

Dealer conditionals are **not** allowed on new vehicle applications requiring the *Manufacturer's Certificate of Origin (MCO)*. A conditional transfer can be filed for out-of-state titles and Minnesota titles. However, a foreign state dealer cannot request dealer conditional transfers.

A duplicate title should be requested before filing a conditional transfer.



01/15/2024

Attn: Driver & Vehicle Services

Re: Dealer Conditional Registration

I am requesting a conditional registration on the vehicle below.

Date of Sale _____
Year _____ Make/Model _____
VIN _____
Customer Name(s) _____

We are waiting for the following documents:

- ☐ Title State _____
- ☐ Reassignment(s) _____
- ☐ Secure Power of Attorney _____
- ☐ Lien Release _____
(Lender Name)
- ☐ Other _____
(Please Specify)

Once all documents have been received, they will be forwarded to DVS.

Title Clerk Printed Name & Signature

Review Documents

- Verify the *Application to Title a Motor Vehicle (PS2000)* is completed and signed by both the dealer and the buyer(s).
- Include a letter from the dealership explaining what documents are missing and why.

Missing Title or Bill of Sale

- The dealer retains all transfer documents, including SDR, until the title document and/or reassignment documents may be submitted together.
- If a Minnesota title is missing, a duplicate title must be requested first.
- If an out-of-state title is missing, the letter must include the state the title is from (if known), the owner's name, and the name of any lienholders (if known).

Missing Lien Release

- If a lien release is missing, the letter must include the name and address of the lender on file.
- If a lien release is the **only** thing missing, the dealer must turn in all completed documents associated with the transfer.

Note: The complete chain of ownership must be completed and signed on a 'Secure' document.

REPOSSESSIONS

The following procedures apply only to perfected liens. A perfected lien is one that is listed on a certificate of title, or when the lender has the vehicle owner's title and a grant of security interest or lien form signed by the vehicle owner.

SECURED PARTY DOES NOT HAVE THE TITLE

If the secured party is unable to obtain the certificate of title from the registered owner, a title must be issued in the secured party's name prior to transferring the vehicle. To apply for the title, submit:

- *Affidavit of Repossession / Title Application (PS2024)* with a notarized signature. The PS2024 serves as the lender's application for title, so they do not need to complete the Application for Duplicate Title form.
- The *Notification of Assignment, Release, or Grant of Secured Interest (PS2017)* is required if the lien is not listed on the DVS record.

SECURED PARTY HAS THE TITLE

If a secured party is perfected, or listed, on the record and obtains the title from the registered owner, they can choose one of the following options:

- Hold the vehicle for resale and notify DVS. The title is held until the vehicle is sold. Upon sale, the secured party would sign the title as seller and attach the PS2024.
- Complete the PS2024 with a notarized signature and submit it with the title.
- All taxes and transfer fees are due for the transfer to the owner.

FOREIGN STATE TITLE REPOSSESSIONS

The requirements for repossessing vary from state to state, but a customer must provide the documents required by the jurisdiction that issued the title. A Minnesota repossession form is not acceptable with a foreign state title.

TRANSFER ON DEATH OF OWNER

OR – If one owner is deceased, the survivor can transfer the vehicle to their name or sell it with proof of death. Acceptable proof of death is a copy of a death certificate, an obituary notice, or a memorial card.

TOD – The beneficiary may transfer the vehicle to their name by submitting the title with proof of death. However, if a lien is listed, a release is required, and if there are state or county claims or liens, they void the TOD conveyance.

AND – If AND is listed, or if there is no conjunction listed, it does not give rights of survivorship. Transfers will be completed as outlined in the following procedures.

If the current owner is deceased, the vehicle must be transferred before registration can be renewed.

ESTATE NOT SUBJECT TO PROBATE

Surviving Spouse or Heir

If the title has been lost, destroyed, or mutilated, the spouse or heir must apply for a duplicate title by providing the *Assignment of a Vehicle to a Surviving Spouse / Not Subject to Probate (PS2071)* form and proof of death for the deceased. Once the duplicate title is received, the survivor must include the PS2071 and proof of death to properly transfer the vehicle into their name.

To transfer the vehicle to the surviving spouse or heir, use the *Assignment of a Vehicle to a Surviving Spouse / Not Subject to Probate (PS2071)*. Signatures must be notarized by a notary or witnessed by a Deputy Registrar. If witnessed by the Deputy Registrar and being processed in that office, the Deputy clerk will stand and sign the form.

Surviving Spouse

(M.S. 524.2-403)

A surviving spouse signs the form certifying that they selected the vehicle from the estate.

Heirs at Law

(M.S. 524.2-403)

An heir at law* will certify the estate has not been and will not be probated and that there are no monetary claims or security interests.

*Heirs at law are the immediate kin, such as the spouse or children 18 years of age or older. If there is no spouse or children, the next nearest kin, such as a parent or sibling, should sign the affidavit.

Non-Heir

(M.S. 5524.3-1201)

An *Affidavit of Collection of Personal Property* form may be used by a non-heir to transfer a vehicle that is not subject to probate. The affidavit must be completed in its entirety and the applicant's signature must be notarized.

Note: If the title is lost, the non-heir must either title the vehicle in their name first or obtain a duplicate title in the name of the deceased party so the transfer can be completed on the title.

ESTATE SUBJECT TO PROBATE

The transfer must take place on the Minnesota title. If the title has been lost, destroyed, or mutilated, a duplicate title must be obtained before transfer.

When an estate is subject to probate, an original or certified court document must be submitted or viewed by a Deputy Registrar and submitted with the title. If you are unable to scan the original document, make a copy and note 'Viewed Original' or 'Viewed Certified' and sign the copy to be submitted.

- Certified copy of *Letters of Administration* that show who is appointed as the administrator/executor of the estate. If more than one person is appointed as an administrator/executor, all must sign as seller unless the document states they may act independently (usually indicated on the document by the use of 'OR' between the names of the administrators).
An administrator may purchase a vehicle from the estate. The administrator signs the title as both seller and buyer. Sales tax may be due if the administrator is not receiving the vehicle as an inheritance.
- Certified copy of a *Probate Court Order* setting aside the property to the surviving spouse.
- Certified copy of a *Decree of Partial Distribution* of the estate specifically awarding the vehicle to the title applicant.
- Certified copy of the *Final Decree of Distribution* indicating to whom the property was distributed. If the vehicle is not to be registered in the name of all persons shown in the decree of distribution, an assignment of ownership by such persons is required.

Note: A memorial card, death certificate, etc., is **not** required since the court document serves as proof of death.

CORRECTING TITLE AND OWNERSHIP ERRORS

To correct an error on a title or record, an *Application for Corrected Title/Odometer (PS2025a)* form or an *Affidavit to Correct the Ownership Record of a Motor Vehicle (PS2025b)* must be submitted with the transaction.

Only the vehicle owner or the owner's authorized agent may apply for a corrected title.

Occasionally, a customer returns a title due to an error made by the department or Deputy Registrar; the corrected title fee and filing fees are waived.

CORRECTING ALTERATIONS

Alterations, such as cross-outs, erasures, or white out on a title, MCO, or on a Bill of Sale (when being used as an ownership document) will void the document. This applies to the alteration of an odometer, disclosure, date of sale, or purchase price.

- Complete the *Application for Corrected Title/Odometer (PS2025a)*.
- All sellers and buyers must sign.

CORRECTING LIENHOLDER ERRORS

When a lienholder's name is recorded in error on a title or MCO and the buyer has **not** signed the document, a lien release is not required. Instead, all buyers must sign the *Application for Corrected Title/Odometer (PS2025a)*.

If the buyer signed the title or MCO listing the lien, it is a granted security interest. To remove the lien, the lienholder must submit a lien release.

PROCESSING A LEGAL NAME CHANGE

To change the legal name of a vehicle owner, complete the *Application for Corrected Title/Odometer (PS2025a)*. The owner with the name change must sign.

Record the new Minnesota driver's license or identification number (if it has already been changed) or submit proof of the name change; Marriage Certificate, Divorce Decree, or Court Order. If you are unable to scan the original document, make a copy and note 'Viewed Original' or 'Viewed Certified' and sign the copy to be submitted. If a lien is recorded on the title, a lien release is not required as the new title will reflect the lien.

Note: If a lien is being released at the same time, Deputy Registrar offices must process the **correction transaction** before processing the lien release transaction.

PROCESSING AN ADDRESS CHANGE

An address change does not require a new title. However, if the owner would like to receive a title that reflects their current address, they must submit the title and list the new address on the *Application for Corrected Title/Odometer (PS2025a)* and pay the correction fees.

CORRECTING OWNERSHIP ERRORS

Incorrect Buyer is listed on the title and the buyer **did not sign** the title:

- Complete the *Application for Corrected Title/Odometer (PS2025a)*.
- All sellers must sign.

Incorrect Buyer is listed on the title and the buyer **signed** the title:

- Complete the *Affidavit to Correct the Ownership Record of a Motor Vehicle (PS2025b)*.
- All sellers and buyers, including any listed incorrectly, must sign.
- The correct buyer must submit a completed *Application to Title a Motor Vehicle (PS2000)*.
- If a lien was listed by the incorrect buyer, a lien release must be submitted.

CANCELLING A SALE

If a customer returns a vehicle and the sale is cancelled, the title and the *Affidavit to Correct the Ownership Record of a Motor Vehicle (PS2025b)* must be submitted with a *Claim for Motor Vehicle Refund (PS2511)* within 90 days of the initial sale date to qualify for the sales tax refund. If the title has not yet been issued, submit the *Affidavit to Correct the Ownership Record of a Motor Vehicle (PS2025b)*, an *Application to Title a Motor Vehicle (PS2000)*, and a *Claim for Motor Vehicle Refund (PS2511)*. A cancelled sale can only be done if the most recent title is a Minnesota record in MNDRIVE or if the sale was facilitated by a Minnesota dealership.