

Demo Affidavit No. \_\_\_\_\_  
(This space is provided for your convenience to help you avoid using more demonstrators than you are entitled to. We suggest you number these affidavits immediately in the space provided.)

**DEALERS COPY**  
**Affidavit to License and Title a Demonstrator**  
Sales Tax Act MCL 205.54d, Section 4d (e)

State of Michigan  
County \_\_\_\_\_ Sales tax # \_\_\_\_\_

The undersigned for and in behalf of \_\_\_\_\_  
\_\_\_\_\_ (dealer's name), makes oath the following facts are true:

- (a) This dealership sells the following makes of new cars and trucks \_\_\_\_\_  
and such dealer has sold \_\_\_\_\_ (number) during the current calendar year or sold \_\_\_\_\_ (number) during the prior calendar year, and
- (b) in this calendar year (Jan. 1 through Dec. 31) this is the \_\_\_\_\_ (number) affidavit that has been executed and filed with the Secretary of State for purpose of titling and licensing a demonstrator, and
- (c) this car or truck, which is to be titled and licensed as a demonstrator, is identified as follows:

Make \_\_\_\_\_ Engine \_\_\_\_\_  
Body \_\_\_\_\_ Serial \_\_\_\_\_  
Year \_\_\_\_\_ Demonstrator No. \_\_\_\_\_  
Signature of owner \_\_\_\_\_  
Signature and title of person signing for firm or corporation (State title exactly – as president, partner, district manager, etc.) \_\_\_\_\_  
\_\_\_\_\_  
Date \_\_\_\_\_, 2021

**Attach executed RD-108 (Statement of Motor Vehicle Sales Form)**  
**Leave the Sales Tax Line (Line 5) Blank**  
*Over*

CALENDAR YEAR 2021

CALENDAR YEAR 2021

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**ORIGINAL TO SECRETARY OF STATE**  
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CALENDAR YEAR 2021

CALENDAR YEAR 2021

**GENERAL SALES TAX ACT**  
(Act 167 of 1933, as Amended)

Section 4d.

The following are exempt from the tax under this act:

(e) The sale of tangible personal property to a person for demonstration purposes. For a dealer selling a new car or truck, the exemption for demonstration purposes shall be determined by the number of new cars and trucks sold during the current calendar year or the immediately preceding year without regard to specific make or style in accordance with the following schedule of

- 0 to 25, 2 units;
- 26 to 100, 7 units;
- 101 to 500, 20 units;
- 501 or more, 25 units;

but not to exceed 25 cars and trucks in a calendar year for demonstration purposes.

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