

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 _____, 2026

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

Over

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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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