

ASSIGNMENT OF RIGHTS TO REFUND OR CREDIT OF SALES TAX

<p><u>Internal use only</u></p> <p>Vendor ID: _____</p> <p>Imaged:</p>

Pursuant to §204.54i(3) and 205.99a(3), Michigan Code,

("Assignor"),

As the retail merchant that paid the state gross retail or use tax liability, by and through the undersigned duly authorized corporate officer or other authorized agent or representative, hereby assigns to **Santander Consumer USA Inc.**, formerly known as Drive Financial Services, and all of its subsidiaries, affiliates and assignees (collectively, "Assignee") any and all rights, which Assignor has or will have to a deduction or refund of sales use or gross retail or use tax paid to the Michigan Department of Treasury for all accounts previously assigned or to be assigned to Assignee, with respect to any Accounts found worthless and charged off for income tax purposes.

Pursuant to the obligations under the Non-Recourse Dealer Agreement between Assignor and Assignee, Assignor (i) has not received a refund, and (ii) will not seek a refund in regard to the taxes that are the subject of this Assignment.

DATED this _____ day of _____, 200__.

Dealer's Legal Name and DBA, if applicable ---Assignor

By: _____

Printed Name: _____

Title: _____

Michigan Sales Tax License Number: _____