

# **SALES DEPARTMENT BULLETINS**

1938 SERIES

**HUDSON MOTOR CAR COMPANY**  
DETROIT, MICH

# INDEX

- 38-3 All 1938 Model Cars To Be Classified as Hudsons
- 38-8 Sales To Government Departments

**HUDSON MOTOR CAR COMPANY**  
**SALES DEPARTMENT BULLETIN**  
**1938 SERIES**

Form 8642

No. DL-38-3

Date 10/19/37

Subject and  
Item Number

TO ALL DEALERS:

All of our 1938 model cars will be classified as Hudsons and will be registered in state registration reports as Hudsons.

For your information I am quoting below from a letter recently sent to all registrars of motor vehicles, which explains the manner in which our products are to be listed in state records:

"We call your attention to the fact that all 1938 models should be classified and registered under the name 'Hudson' which consists of the following series: Hudson Terraplane Six Utility Series, Hudson Terraplane Six DeLuxe Series, Hudson Terraplane Six Super Series, Hudson Six Custom Series, Hudson Eight DeLuxe Series and Hudson Eight Custom Series. The 'Terraplane' name from this time forward will represent one of the 'Hudson' series of cars. Will you please make a notation for 1938 under the name 'Terraplane' (classified as 'Hudson').

"The Utility Coupe and Coach, which were classified as Commercial cars for 1937, are discontinued and for 1938 are classified as Passenger car models."

Business cars will also be classified as Hudsons, They were not mentioned in this letter because prices have not been set.

W. R. TRACY

Vice President In Charge of Sales.

ALL 1938  
MODEL CARS  
TO BE  
CLASSIFIED  
AS HUDSONS

**HUDSON MOTOR CAR COMPANY**  
**SALES DEPARTMENT BULLETIN**  
**1938 SERIES**

Form 8642

No. DL-38-8

Date 11-15-37

Subject and  
Item Number

On October 30, 1936, we issued Bulletin 37-14 to describe method of determining the credit or refund of federal excise tax on cars sold for the exclusive use of the United States, any state, territory of the United States, or any political subdivision thereof, or the District of Columbia.

We are reissuing that bulletin in the 1938 series in order that your files for 1938 may include this information.

Our change in method of billing cars, as adopted with the introduction of 1937 models, does not debar us from obtaining credit or refund of federal excise tax on our sales of cars which are sold at retail for the exclusive use of the United States, any state, territory of the United States, or any political subdivision thereof, or the District of Columbia.

Therefore, to pass on to the distributors and dealers any benefits so received, we shall, on receipt of the proper evidence of any such sale, credit the distributor's account with 3/103rds of our total (for report card) of each commercial vehicle so sold. The distributor will in turn credit the dealer's account.

At this time we take the opportunity to review the requirements under Treasury regulations to evidence the sale as one exempt from manufacturer's excise tax; they are as follows:

(A) The vendor will obtain from the purchaser a written order for the car being purchased, together with an exemption certificate in the form attached hereto (marked "A") and signed by an official of the purchasing government department. The order, and the exemption certificate, together with a copy of the invoice covering the sale, shall be kept on the files of the vendor for a period of four years for inspection by the government.

(B) The dealer, or distributor, who sells the car, in order to obtain credit or refund in respect to each sale will complete the "Affidavit of Ultimate Vendor" (form marked "B" attached) and send same to us, marked "Attention Accounting Department".

Please note particularly that only the "Affidavit of Ultimate Vendor" is to be sent to the factory. The order, the exemption certificate, and copy of invoice are to be kept on the files of the dealer who sells the car.

F. R. FOWLES  
ASSISTANT SALES MANAGER

SALES TO  
GOVERNMENT  
DEPARTMENTS

EXEMPTION CERTIFICATE ("A")

(For use by United States, States, Territories, or political subdivisions thereof, or the District of Columbia.)

\_\_\_\_\_(Date)\_\_\_\_\_ 193 \_\_\_\_\_

The undersigned hereby certifies that he is \_\_\_\_\_ of

(Title of Officer)

and that he is authorized to execute

(United States, State, Territory, or political subdivision, or District of Columbia. )

this certificate and that the article or articles specified in the accompanying order, or on the reverse side hereof, are purchased

From \_\_\_\_\_ for the exclusive use of \_\_\_\_\_ of  
(Name of company) (Governmental unit)

(United States, State, Territory, or political subdivision, or District of Columbia. )

It is understood that the exemption from tax in the case of sales of articles under this exemption certificate to the United States, States, etc. - is limited to the sale of articles purchased for their EXCLUSIVE use, and it is agreed that if articles purchased tax free under this exemption certificate are used otherwise or are sold to employees or others, such fact must be reported to the manufacturer of the article or articles covered by this certificate. It is also understood that the fraudulent use of this certificate to secure exemption will subject the undersigned and all guilty parties to a fine of not more than \$10,000, or to imprisonment for not more than five years, or both, together with cost of prosecution.

\_\_\_\_\_(Signature)  
(Title of Officer)

(This form when properly executed to be retained in Dealer's (Vendor's) file.)

