

**701—34.20(423) Affidavit forms.** Affidavit forms are used to establish purchase price or exemption. These forms are furnished by the department and are available upon request. The total delivered purchase price of a vehicle or trailer is established by the application for certificate of title and registration and a manufacturer's statement of origin (MSO). Before a vehicle or trailer that has been purchased outside of Iowa can be registered, the county treasurer must be satisfied that the information stated in the affidavit is accurate.

Affidavits of exemption which are not correct in substance and form will not be accepted in lieu of use tax by the county treasurer, department of transportation (DOT), motor vehicle division, or the department of revenue. When a claimed exemption is in doubt, the county treasurer or DOT will collect the tax. Claims for refund of tax may be filed by a taxpayer if the taxpayer believes the tax was collected in error. See 701—34.14(423) for information on refunds.

This rule is intended to implement Iowa Code section 423.4.