

**425.25 Administration.**

The director of revenue shall make available suitable forms with instructions for claimants. Each assessor and county treasurer shall make available the forms and instructions. The claim shall be in a form as the director may prescribe. The director may also devise a tax credit or reimbursement table, with amounts rounded to the nearest even whole dollar. Reimbursements or credits in the amount of less than one dollar shall not be paid.

[C71, 73, §425.1(5); C75, 77, 79, 81, §425.25]

[84 Acts, ch 1190, §1](#); [2003 Acts, ch 145, §286](#)

Referred to in [§25B.7](#), [331.559](#), [427.9](#)