

**701—34.9(423) Affidavit forms.** Forms of affidavit required to establish purchase price, lease price, or exemption shall be furnished by the department and shall be available upon request.

The affidavit for the total delivered purchase price or lease price of a motor vehicle or trailer shall be established by the application for certificate of title and registration and a manufacturer's statement of origin. Before a motor vehicle or trailer, purchased outside the state, is registered, the county treasurer must be satisfied that the information stated in the affidavit is true and correct.

Affidavits of exemption which are not correct in both substance and form shall not be accepted by the county treasurer, the motor vehicle division or the department in lieu of use tax. In case of doubt, the county treasurer or motor vehicle division shall collect tax. Claim for refund may be filed by the taxpayer if the taxpayer believes tax has been erroneously collected.