701—282.2(423) Federal manufacturer's or retailer's excise tax. See rule 701—15.12(422,423) for the principles used to determine when federal excise tax is included in or excluded from the "purchase price" upon which Iowa use tax is based. The rule also contains a list of federal excise taxes which are currently includable in or excludable from the purchase price. [Editorial change: IAC Supplement 11/2/22]