

**421.27A Perjury.**

1. For purposes of [this Title](#), a form, application, or any other documentation required or requested by the department shall be required to be certified under penalty of perjury that the information contained in the form, application, or other documentation is true and correct.

2. A person commits a class “D” felony under any of the following circumstances:

a. The person makes a form, application, or other document containing false information in support of an application for refund, credit, exemption, reimbursement, rebate, or other payment or benefit with intent to evade tax.

b. The person makes a form, application, or other document containing false information with intent to unlawfully receive a refund, credit, exemption, reimbursement, rebate, or other payment or benefit, to which the person is not entitled.

c. The person knowingly makes any false affidavit.

d. The person knowingly swears or affirms falsely to any matter or thing required by the terms of [this Title](#) to be sworn to or affirmed.

[2020 Acts, ch 1118, §6](#)

Section not amended; editorial change applied