

FUEL EXCISE TAX

Instructions for Completing and Filing Form 900

1. In "TIN/SSN#", enter the taxpayer's Federal Identification Number or Social Security Number.
2. If the return is an amended return, check the appropriate box and indicate the period being amended in the "Reporting Period".
3. In "Taxpayer Name", enter the business name.
4. In "Reporting Period", enter the month and year (i.e. June 2010) for the period the tax return covers. The tax return and payment are due on the 20th day after the end of each month. The schedule is as follows:

| Month | Due Date | Month | Due Date | Month | Due Date |
|----------|--------------------|--------|---------------------|-----------|--------------------|
| January | <i>February 20</i> | May | <i>June 20</i> | September | <i>October 20</i> |
| February | <i>March 20</i> | June | <i>July 20</i> | October | <i>November 20</i> |
| March | <i>April 20</i> | July | <i>August 20</i> | November | <i>December 20</i> |
| April | <i>May 20</i> | August | <i>September 20</i> | December | <i>January 20</i> |

Per Section 1.146 of the Tax Administration Regulations, Due Dates, and Time Determination, "if the due date falls on a Saturday, Sunday, or a legal holiday, then the due date becomes the next working day. The postmark on the envelope determines the timely filing and payment of the tax due."

5. In "Mailing Address", enter the business mailing address. *Check the box if the mailing address has changed*
6. In "License Number", enter the license number that was issued from our office.
7. On Line 1, Column 1, enter the total taxable gallons taken from Form 901G.
8. On Line 2, Column 1, enter the total taxable gallons taken from Form 902G.
9. On Line 3, Column 2, enter the total taxable gallons taken from Form 901D/R.
10. On Line 4, Column 2, enter the total taxable gallons taken from Form 902D/R.
11. On Line 5, Column 1, add Lines 1 and 2.
12. On Line 5, Column 2, add Lines 3 and 4.
13. On Line 6, Column 1, multiply Line 5 by 0.005.
14. On Line 6, Column 2, multiply Line 5 by 0.005.
15. On Line 7, Column 1, subtract Line 6 from Line 5.
16. On Line 7, Column 2, subtract Line 6 from Line 5.

17. On Line 8, Column 1, multiply Line 7 by \$0.18.
18. On Line 9, Column 2, multiply Line 7 by \$0.25.
19. On Line 10, enter the estimated taxes paid and submitted with the Form 145.
20. On Line 11, add Lines 8 and 9 then subtract Line 10.
21. The taxpayer or duly authorized agent must sign and date the tax return. The individual must print his/her name and phone number. The taxpayer or authorized agent listed will be contacted if the Office of the Navajo Tax Commission has any questions about the tax return or payment. *The return must contain an original signature; copies will not be accepted. The tax return is not valid if there is no signature.*
22. For payments less than \$10,000, make the check payable to the Office of the Navajo Tax Commission and mail to: P.O. Box 1903, Window Rock, Arizona 86515. Payments greater than \$10,000 must be wire transferred to the account listed on the Form 900. Check the box for wire transfers and indicate the amount being transferred.