

**OFFICE OF THE NAVAJO TAX COMMISSION  
POSSESSORY INTEREST TAX RETURN  
DECLARATION OF INTEREST IN LEASE**

***Instructions for Form 200***

**A. WHO MUST FILE.**

Any person owning an interest in a lease granted by the Navajo Nation must file this form with the Navajo Tax Commission.

**B. TIME FOR FILING.**

The form must be filed on or before April 1st following the annual assessment date, for business site leases the due date is May 15<sup>th</sup>.

**C. PLACE FOR FILING.**

The form can be hand-delivered to the Office of the Executive Director at the Karigan Professional Building, Hwy 264, 100 Taylor Road, Suite 115, St. Michaels, AZ 86511, or delivered by mail to: Office of the Navajo Tax Commission, Post Office Box 1903, Window Rock, AZ 86515.

**D. EXTENSION OF TIME.**

Any extension of the time for filing the declaration may be obtained by filing Form 145, Request for Extension of Time for Filing, or a letter of request in accordance with regulations, on or before the due date for filing the declaration, April 1. For business site leases the due date is May 15<sup>th</sup> of each year.

**E. EXEMPTIONS FROM FILING.**

The government of the Navajo Nation and any wholly-owned subdivision or enterprise of that government is exempt from filing the Form 200.

**F. FAILURE TO FILE.**

Failure to file this form will subject the taxpayer to the penalties provided UTAS. Copies of the form are available through the Office of the Executive Director, Navajo Tax Commission and on our website [www.navajotax.org](http://www.navajotax.org).

**G. FORM 200 INSTRUCTIONS BY ITEM - Enter the assessment year for which this form is being filed at the top of the first page.**

- 1) Enter taxpayer's Federal/TIN/SS ID Number.
- 2) Enter the legal name of the taxpayer, i.e., the person who owns an interest in lease.
- 3) The taxpayer's full business address with city, state, zip and telephone number. If you have an email address, please enter here. We can email most PIT forms upon request, but these are also available through our website [www.navajotax.org](http://www.navajotax.org).
- 4) Check the type of operation being conducted on the lease for which you have an interest. If your business is not listed, please specify in others.
- 5) Name of the Business or Operator if different from the Taxpayer in #2 above.

- 6) Enter your Lease/Permit number assigned to this lease. Is the lease subleased to the person/company filling out this form? If you are declaring interest in an oil well or a unit lease, enter the name of the well or unit lease.
- 7) Your percent interest in this lease/permit. For business site lease owners this would be 100% WI(working interest), unless the business owner has a business partner(s) in this business site lease. Then it would be a percentage for each owner, totaling 100%. Each owner must submit a Form 200 for his/her percentage of interest in lease.
- 8) Indicate whether the taxpayer owns interests in more than one lease. If yes, a separate Form 200 must be completed for each lease you hold an interest.
- 9) Are you related to any other lease owner or sublessee? Indicate whether the taxpayer is related to any other person who owns an interest in other leases. If the answer is yes, please provide the name and address of the related person(s).
- 10) Location of lease. Provide the township, range and section, state, county, agency and chapter.
- 11) If the lease and interest has been sold or assigned (in whole or partial) to another person, company, etc. please type in the new owner's name, address and telephone number. Provide the date it was sold, the expiration date and the \$ amount it was sold for. This information will be kept confidential as provided for in the statutes. Also attach copies of the approved documents/assignments with the effective dates of transferr or sale.

#### **VERIFICATION AND SIGNATURE.**

Under a declaration made pursuant to penalties provided, the form must be verified, signed, and dated by the taxpayer or an officer, employee, or other duly authorized representative of the taxpayer.