

# SALES TAX-FORM 600

## Instructions for Completing and Filing

1. In **TIN/SSN**, enter the taxpayer's Federal Identification Number or Tax Identification Number. If no such numbers are available, then enter your Social Security Number.
2. In **Reporting Period**, enter the Quarter and Year (i.e. 1st Quarter 2013) for the period the tax return covers. The tax return and tax payment are due per the schedule below:

<b>Quarter</b>	<b>Months</b>	<b>Due Date</b>
1 <sup>st</sup> Quarter	January, February, March	May 15
2 <sup>nd</sup> Quarter	April, May, June	August 15
3 <sup>rd</sup> Quarter	July, August, September	November 15
4 <sup>th</sup> Quarter	October, November, December	February 15

Per Tax Administration Regulations, Section 1.146, Due Dates and Time Determination (A) and (B), "If a due date falls on a Saturday, Sunday, or a legal holiday, then the due date becomes the next working day." "When a taxpayer elects to act by mail, the date of the action is determined by the postmark."

3. Check box if the tax return is an amended return.
4. In **Taxpayer Name**, enter the Business Name as it is registered on the Form 100.
5. In **Mailing Address**, enter the Business Mailing Address. *Check box if the mailing address has changed and submit a new Form 100 reflecting current information.*
6. Under **Business Description**, provide a description of the business activities being reported. Each type of activity must be reported separately. For Construction activity, provide project descriptions on Form 607.

For example: If your business operates a restaurant, hotel and gift shop, list each type of business separately and the gross receipts for each activity. If the business has several locations on the Navajo Nation, each location must be reported separately.

7. Under **Bus. Class** (Business Class), enter the code which best describes the business. The codes are listed as follows:

- A – Retail Sales – Restaurants, Grocery Store, Convenience Stores, Automotive Repair, Dry Cleaning, Trading Posts, Pawnshops, etc.
- B – Hotels/Motels
- C – Construction Activities
- D – Professional Services – Accountants, Attorneys, Architectural, Engineering, Environmental Valuation, etc.
- E – Utilities/Phone/Cable
- F – Leasing
- G – Pipelines/Transportation
- H – Other

8. For Business Class codes A and B as described in #7, the taxpayer must indicate in which chapter boundary the sale occurred. Attachment A has the numerical code representing each chapter. Enter this code in the **Chpt. Code** (Chapter Code) column.
9. Under Column 1, enter all Gross Receipts for each taxable activity for the reporting period.
10. Under Column 3, enter the tax amount by multiplying Column 1 by the tax rate of 5%.
11. *If applicable:* in Line 6, Column 1; enter the “Total Gross Receipts” from Form 601, Line 25 and multiply that amount by the tax rate of 5% then enter the Tax Amount under Column 3.

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12. *If applicable:* in Line 7, Column 1; enter the “Total Gross Receipts” from Form 607, Section IV and multiply that amount by the tax rate of 5% then enter the Tax Amount under Column 3.
  13. *If applicable:* in Line 8, Column 1; enter the “Total Gross Receipts” from Form 607, Section IV and multiply that amount by the tax rate of 4% then enter the Tax Amount under Column 3.
14. In Line 9, Columns 1 & 3, enter the “Subtotal” from lines 1 thru 8.
  15. On Line 10, enter the estimated taxes paid and submitted with the Form 145. The Form 145 is a “Request for Extension.” The taxpayer must timely file Form 145 with the estimated tax due on or before the due date (see #2).
  16. On Line 11, “Balance Due”, subtract line 10 from 9.
  17. On Line 12, “Credit for tax already withheld” enter the amount withheld and attach a photocopy of the check stub(s) for verification. This applies if an entity has a contract with the Navajo Nation where the contract has standard language stating that the Navajo Sales Tax of 5% will be withheld from all payments.
  18. On Line 13, “Total Tax Due” subtract line 12 from 11.
  19. On Line 13, check the box for wire transfer payments. Payments greater than \$10,000 must be wire transferred to the account listed on the Form 600.
  20. The taxpayer or duly authorized agent must sign and date the tax return. The individual must print his/her name and phone number. The return must contain an original signature; photocopies will not be accepted. *The tax return is not valid if there is no signature and a penalty will be assessed.*
  21. For payments less than \$10,000, make the check or money order payable to “Office of the Navajo Tax Commission”.
  22. Mail the Form(s) 600, 601 (if applicable) and 607 (if applicable) along with the check or money order to:

Office of the Navajo Tax Commission  
P.O. Box 1903  
Window Rock, AZ 86515