



**The Navajo Nation** **Yideeskáqdi Nitsáhákees** **DR. BUU NYGREN** **PRESIDENT**  
**RICHELLE MONTOYA** **VICE PRESIDENT**

October 1, 2025

Fuel Excise Tax Licensee

RE: 2026 Licenses

Dear Sir or Madam:

A 2026 license application is required under the Navajo Fuel Excise Tax for any entity who refines, distributes, carries, or retails fuel within the Navajo Nation. To engage in any of these activities without a license constitutes a violation of the Fuel Excise Tax and the penalties associated with the violations(s) will be fully enforced.

The applications, fees, and the required additional documents are due in Office of the Navajo Tax Commission before or on November 1, 2025. Please give our office sufficient time to process the licenses. If the required additional documents are not included with the application, it will delay the processing of the license.

If the business engages in more than one type of activity, e.g .. the business is both a distributor and a carrier or has more than one retail facility; the business shall file a separate application along with the required additional documents for each type of license and for each retail location. A non-refundable application fee of \$100 for Retailer or Refiner, \$150 for Carrier, or \$200 for Distributor. shall accompany each license application.

Please note, that to obtain a 2026 license, the business and other related organizations must be in good standing with the Office of the Navajo Tax Commission and the Navajo Nation. Contact your assigned Tax Compliance Officer to verify your business' good standing status. Please visit our website at [www.tax.navajo-nsn.gov](http://www.tax.navajo-nsn.gov) to download the current application. If you have any questions, please request to connect to a Tax Compliance Officer at (928) 871-6681.

Sincerely,

A handwritten signature in blue ink that reads "Effie Edsitty".

Effie Edsitty, Executive Director  
Office of the Navajo Tax Commission