

FET License Application - 2026

GENERAL INSTRUCTIONS

Anyone who carries, distributes, refines, or retails fuel within the Navajo Nation shall submit an application for a Fuel Excise Tax License. A license shall be obtained prior to engaging in the activity for which the license is requested. Each separate retail facility shall have a separate license. A carrier may obtain one license that will cover all the vehicles owned by the licensee and drivers employed by the licensee, but the licensee shall provide appropriate information about each separate vehicle and driver. *Licenses are non-transferable.*

A separate application shall be submitted for each license requested. Thus, a company desiring to be licensed as both a distributor and a carrier shall submit two separate applications, two application fees, and the requested supporting documents.

The application shall be completed in its entirety. **For pages 1-2, if a line item is not applicable, indicate “N/A.” Incomplete applications will be denied.**

Please **mail or hand-carry** the completed application and supporting documents by **October 31, 2025**, along with the appropriate fee(s) and attachments to:

US POSTAL SERVICE

Office of the Navajo Tax Commission
Post Office Box 1903
Window Rock, AZ 86515

FedEx, UPS, In Person, Etc.

Office of the Navajo Tax Commission
Highway 264, 100 Taylor Road
Karigan Professional Building, Suite 115
St. Michaels, AZ 86511

LINE-BY-LINE INSTRUCTIONS

Select “new application” or “renewal.” If renewal, indicate current license number.

- 1(a-c). Indicate the name of the contact person, title, telephone number and e-mail address.
2. Indicate the Business Name. ***Ensure the name of the business indicated is identical as listed on the Form 100 for Business Name.***
3. Indicate the Business' tax identification number. ***Ensure that the same number is identical as listed on the Form 100 for EIN/SSN.***
- 4-5. Indicate the Business' mailing address and telephone number.
6. Indicate the physical location of the business **IF** it is located on the Navajo Nation. ***A separate license must be obtained for each location. (Provide a Google map of the location)***
7. Check mark the type of business.
- 8(a-c). Check mark the land status of the business site **IF** it is located on the Navajo Nation. Include the Business Site Lease Number and the Expiration Date of the lease. If it does not apply indicate “N/A”.
- 9-11. Answer each question as “yes” or “no”; provide and explanation if “yes” is indicated.
- 12(a-e). Complete each section as appropriate. If it does not apply indicate “N/A”.
13. Complete the Acknowledgement Sheet. **DO NOT INDICATE N/A. INITIAL EACH LINE.**
- 13a. Applicant of Duly Authorized Agent shall sign the application.
- 13b. Distributor, Carrier, Retailer and Refiner applicants shall submit all completed applicable Form 100s for calendar year 2026 which may include other applicable taxes-i.e. ALT, BAT,

FET, HOT, JFT, LIQ, Sales, SEV and TOB. A separate Form 100 shall be submitted for all applicable taxes. *Ensure that the business name indicated is identical as listed on #1 of the application, and the tax identification number indicated is identical as listed on #2 of the application.*

- 13c. Distributor, Carrier, Retailer and Refiner applicants shall review Fuel Excise Tax Statutes & Regulations on Office of the Navajo Tax Commission's website at www.tax.navajo-nsn.gov>statutes> fuel excise tax and www.tax.navajo-nsn.gov>regulations>fuel excise tax.
- 13d. Provide a copy of the current proof of insurance coverage. Ensure that the business name is identical to the Business Name listed on #1 of the application for the following applicants:
 - Distributor applicants provide proof of insurance for the company.
 - Carrier applicants provide proof of insurance for all trucks and trailers. Ensure that all numbers and letters are identical to the Annual Inspection documents and VIN listing.
 - Retailer & Refiner applicants provide proof of insurance. Ensure that the physical location listed on the insurance document is identical with #5 of the application.
- 13e. Application Fee is enclosed. (\$100-Retailer & Refiner, \$150-Carrier, & \$200-Distributor)
- 13f. Carrier applicants shall provide a 2026 IFTA License.
- 13g. Carrier applicants shall provide the full Vehicle Identification Numbers (VIN) for ALL trucks and trailers operating on the Navajo Nation. *Ensure that the VIN is identical to the Annual Inspection documents and if applicable to the insurance cards.*
- 13h. Carrier applicants shall provide unexpired & completed proof of Annual Inspection for ALL trucks and trailers operating on the Navajo Nation. *Ensure that the business name is identical to the Business Name listed on #1 of the application. Ensure that all numbers and letters are identical to the VIN listing and if applicable to the insurance cards.*
- 13i. Carrier applicants shall provide current list of ALL authorized drivers operating on the Navajo Nation. *Ensure that the driver name is identical to the Safety & Hazmat Training Certification documents.*
- 13j. Carrier & Refiner applicants shall provide unexpired Safety & Hazmat Training Certification for each driver/personnel operating on the Navajo Nation. *Ensure the driver name is identical as listed on the Authorized Driver Listing. Refiner ensure the name is identical as listed on the Personnel Listing.*
- 13k. Carrier applicants shall provide photocopies of ALL authorized drivers' Commercial Drivers Licenses. Ensure that the driver name is identical to the 13i & 13j.
- 13l. Distributor applicants shall submit a completed "Bond for Fuel Distributor's License" Form. *Bonding requirements are set forth in the Fuel Excise Tax Regulations under 9.1014 Bonds. * If previously submitted, submit a copy.*
- 13m. Retailer applicants shall provide a signed, written request for decals for each pump on company letterhead. *Ensure the business name corresponds against the Business Name listed on #1 of the application.*
- 13n. Retailer applicants shall provide a Google Map of the Retailer's Location.
- 13o. Refiner applicants shall provide a completed Questionnaire. *Ensure that the supporting documents are effective as of November 2025 as applicable.*

***Any supplemental pages shall be on company letterhead. Ensure the business name corresponds against the Business Name listed on #1 of the application. Ensure all documents DO NOT EXPIRE ON OR BEFORE December 31, 2025.**

Pursuant to FET Regulations 9.1023, FAILURE to submit additional requested documents within a timely manner will discontinue processing of the license and a denial letter will be sent out. The business may be subject to additional penalties of \$500 per day.