

# Instructions for Form 100 - 2026

## Designation of Individual

### **WHO SHALL FILE**

Any person or organization engaging in any business activity whatsoever within the Navajo Nation shall register by completing and filing this form with the Office of the Navajo Tax Commission.

### **TIME FOR FILING**

On an annual basis, each business shall designate and provide the mailing address of a natural person for the purposes of receiving notices from our office. **The form shall be submitted every year to the Office of the Navajo Tax Commission by January 15th, even if no changes have occurred since the prior filing.** In addition, a revised form shall be filed within 30 days of a change in circumstances for example, designee change, address change, change in ownership, etc. The form shall be filed on or before the time for filing taxpayer's first declaration return under any Navajo tax law.

### **INSTRUCTIONS BY ITEM**

"EIN/SSN" Indicate the business' taxpayer identification number. If the business does not have a designated number issued by the Internal Revenue Service, then a social security number will suffice.

"Business Name" Indicate the name of the business.

"Nature of Business" Indicate a brief description of business.

**1. Designee(s) Information:**

Indicate the person's full name, title, mailing address, city, state, zip code, phone number and e-mail address of the natural person(s) that shall receive notifications pertaining to the business.

**2. Navajo Nation Physical Address & Phone Number:**

Enter the Navajo Nation physical address and phone number. If not applicable, indicate N/A.

**3. Tax Type:**

Indicate the type of tax the business is applicable to. **A separate form is required for each tax** and possibly each business location. The following abbreviations shall apply:

ALT – Alcohol Tax

BAT – Business Activity Tax

FET – Fuel Excise Tax

HOT – Hotel Occupancy Tax

JFT – Junk Food Tax

LIQ – Liquor

SALES – Sales Tax

SEV – Oil & Gas Severance Tax

TOB – Tobacco Products Tax

E-SMOKE/NIC - Electronic Smoke & Nicotine Tax

**4. Type of Business:** Indicate the type of business. If other, please indicate.

**5. Accounting Month/Year End:** Indicate the month/year end of the Accounting Cycle.

**6. Accounting Records kept on:** Indicate whether the accounting records of the business are maintained on a cash or accrual basis.

**7. Physical Address of where records are located:** Indicate the physical location of the business' records (street or rural address, city and state). *Do not indicate a post office box.*

## **VERIFICATION AND SIGNATURE**

The form shall be verified, signed, and dated by the listed designee, officer, representative, employee, or other duly authorized agent of the business. **If the form is not signed, it is considered invalid and it will be sent back to the business for signature.**

## **EFFECT OF FILING**

A separate filing of this form for each tax will be effective with respect to the business' obligation to register and designate an individual under the tax laws of the Navajo Nation. A business shall file more than one form if different individuals are designated for different taxes and if there are different business locations. The person listed on the form shall be the designee for the purpose of receiving notices and will remain the designee until the business files a revised form. Any new notice or other communication by the ONTC staff shall be made to the designee and is deemed as made to the business and binding on it. This manner of notice, however, does not exclude effective notice either given directly to the business or by other methods, including publication.

## **REQUIRED INDIVIDUALS**

The business' designee must be a natural person, i.e., an individual. If the business is an individual owner, that individual may be the designee. If a business is a sole proprietorship or partnership, then an employee, the proprietor, or an individual partner may be the designee. An individual executor may be named designee of an estate. An individual trustee may be designated for a trust. Any officer or employee may be the designee of a corporation. Any employee of a business may be its designee, or a business may designate any other representative, provided only that the representative is an individual.

## **ADDITIONAL INDIVIDUALS**

Businesses who need to have more than one person receive tax publications may list two other individuals, not for notice, but for complete and timely information. The Office of the Navajo Tax Commission shall maintain a reasonably current list of individuals to receive the same general publications as are sent to designees. This provision is limited to two (2) additional names pursuant to the Form 100.

## **FAILURE TO FILE**

Persons failing to register by filing this form are subject to the penalties provided by statute. It shall be noted that failure to file this form may result in a delay of your receipt of certain forms which have filing deadlines. If a taxpayer fails to timely file a Form 100 by January 15th, a penalty shall be assessed. See Subsection 112(a) of the Uniform Tax Administration Statute-Penalties for Failure to File.

## **PLACE FOR FILING**

By Mail to:   Office of the Navajo Tax Commission  
                  Post Office Box 1903  
                  Window Rock, Arizona 86515-1903.

Or by email to [nnontc@navajo-nsn.gov](mailto:nnontc@navajo-nsn.gov)