

# Instructions for Form 100

## Designation of Individual

### WHO MUST FILE

Any person owning an interest in a lease granted by the Navajo Nation, or engaging in any business activity whatsoever within the Navajo Nation, must register with the Office of the Navajo Tax Commission by filing this form.

### TIME FOR FILING

The form must be filed on or before the time for filing taxpayer's first declaration return under any Navajo tax law. On an annual basis, each taxpayer must designate and provide the mailing address of a natural person for the purposes of notice, by filing a Form 100. **The forms must be submitted each year to the Office of the Navajo Tax Commission by January 15, even if no changes have occurred since the prior filing.** In addition, an updated form must be filed within 30 days of a change in circumstances for example, designee change, address change, change in ownership, etc.

### INSTRUCTIONS BY ITEM

"EIN/SSN" Enter the taxpayer's federal identification number or social security number.

"Business Name" Enter the name of the business.

"Nature of Business" Enter the nature of the business.

"Designee(s) Information" See Below:

1. Enter the full name, title, mailing address, city, state, zip code, telephone number, fax number and E-mail address of the natural person(s) who will be the designee(s) of the taxpayer.
2. If different from Section 1, enter the mailing address and telephone number of the taxpayer's business office.
3. If different from Sections 1 and 2, enter the mailing address and telephone number, if any, within the Navajo Nation.
4. Indicate the nature of business activity. A separate form is required for each tax and each location. The following abbreviations apply:

ALC – Alcohol Tax  
BAT – Business Activity Tax  
FET – Fuel Excise Tax  
HOT – Hotel Occupancy Tax  
JFT – Junk Food Tax  
LIQ – Liquor Tax  
SALES – Sales Tax  
SEV – Oil & Gas Severance Tax  
TOB – Tobacco Products Tax

5. Indicate the type of business.
6. Enter the month, which ends the accounting year of the taxpayer.
7. Indicate whether the accounting records of the taxpayer are maintained on a cash or accrual basis.  
Enter the physical location of the taxpayer's records. *Do not indicate a post office box.*
8. Is the business operating on the following leases: Production of Oil, Gas Hydrocarbons, etc., Mining, Business Site, Communication, Home Site, Right-of-Way, Permits, and Electric Power? If yes, please complete a Form 200 and submit the form to the Office of the Navajo Tax Commission.

## **VERIFICATION AND SIGNATURE**

The form must be verified, signed, and dated by the taxpayer or an officer, employee, or other duly authorized agent of the taxpayer. **If form is not signed, it is considered invalid and will be mailed back to the business for signature.**

## **PLACE FOR FILING**

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

## **EFFECT OF FILING**

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

## **REQUIRED INDIVIDUALS**

The taxpayer's designee must be a natural person, i.e., an individual. If the taxpayer is an individual owner, that individual may be the designee. If a taxpayer 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 taxpayer may be its designee, or a taxpayer may designate any other representative, provided only that the representative is an individual.

## **ADDITIONAL INDIVIDUALS**

Taxpayers who need to have more than one person receive tax publications may name other individuals, not for notice, but for complete and timely information. The Office of the Navajo Tax Commission will 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 per taxpayer, not per Form 100.

## **FAILURE TO FILE**

Persons failing to register by filing this form are subject to the penalties provided by regulation. All persons are advised to examine the statutes and regulations to determine whether they are required to register by filing this form designating an individual. It should 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, a penalty shall be assessed for \$50. See Subsection 112(a) of the Uniform Tax Administration Statute-Penalties for Failures to File.