

FUEL EXCISE TAX

Instructions for Completing and Filing Form 901G, 901D/R, 902G, 902D/R

1. In "Company Name", enter the business name.
2. In "Reporting Period", enter the month and year (i.e. June 2010) for the period the tax return covers. The tax return and payment are due on the 20th after the end of each month. The schedule is as follows:

Month	Due Date	Month	Due Date	Month	Due Date
January	<i>February 20</i>	May	<i>June 20</i>	September	<i>October 20</i>
February	<i>March 20</i>	June	<i>July 20</i>	October	<i>November 20</i>
March	<i>April 20</i>	July	<i>August 20</i>	November	<i>December 20</i>
April	<i>May 20</i>	August	<i>September 20</i>	December	<i>January 20</i>

Per Section 1.146 of the Tax Administration Regulations, Due Dates, and Time Determination, "if the due date falls on a Saturday, Sunday, or a legal holiday, then the due date becomes the next working day. The postmark on the envelope determines the timely filing and payment of the tax due."

3. In "License Number", enter the license number that was issued from our office.
4. In "Fed TIN#", enter the taxpayer's Federal Identification Number or Social Security Number.
5. In "Page No.", enter the page number.
6. Under "Bill of Lading", enter the Bill of Lading number issued from the refinery for that particular load.
7. Under "Loading Point", enter the name of the refinery and the location (i.e. Western, Jamestown).
8. Under "Delivery Date", enter the date the fuel was delivered.
9. Under "Navajo Nation Manifest Number", enter the number of the pre-numbered Navajo Nation manifest.
10. Under "Unloading Point", enter the name of the retail facility and location (i.e. Sam's Mini Mart, Window Rock)
11. Under "Type of Fuel", mark the type of fuel: "G" for Gasoline, "A" for Aviation and "H" for Heating. *For Forms 901D/R and 902D/R, mark the type of fuel: "D" for Diesel, "R" for Dyed Diesel.*
12. Under "Number of Gallons", enter the amount of gallons delivered for that load.
13. For "Total Net Gallons", enter the total amount for that particular page.