

FET License Application-2022

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, except by resolution of the Navajo Tax Commission.*

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 **TYPEWRITTEN OR** completed in **BLUE INK** in its entirety. **If a line item is not applicable, indicate "N/A." Incomplete applications will be denied.**

Please **mail, deliver, or hand-carry** the completed application and supporting documents before **November 15, 2021 at 5:00 p.m.**, along with the appropriate fee(s) and attachments to:

VIA US POSTAL SERVICE

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

VIA 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

1. Provide the Business Name. *Ensure the name of the business indicated is identical as listed on the Form 100 for Business Name.*
2. Provide the Business' tax identification number. *Ensure that the same number is identical as listed on the Form 100 for TIN/SSN.*
- 3-4. Provide the Business' mailing address and telephone number.
5. Provide the physical location of the business **IF** it is located on the Navajo Nation. Start with a mile post number or the main intersection of the road way. Indicate the correct number and name of the road way (State Highway, Indian Route, Navajo Route, and etc.). Use the intercardinal directions such as: Northeast (NE), Northwest (NW), Southeast (SE) and Southwest (SW). *A separate license shall be obtained for each location.*
6. 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."
7. Check mark the type of business.
8. Provide the name of the contact person, title, telephone number and e-mail address.
- 9(a-e). Complete each section as appropriate. If it does not apply indicate "N/A."
- 10-12. Answer each question as "yes" or "no"; provide an explanation if "yes" is indicated.
13. Distributor applicants shall submit a completed "Bond for Fuel Distributor's License" Form. *Bonding requirements are set forth in the Fuel Excise Tax Statutes under Section 911. C. 7. (a) and (b).*

14. Distributor, Carrier, Retailer and Refiner applicants shall submit all completed applicable Form 100s for calendar year 2022 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.*
15. 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.
- 16-21. Please ensure that all documents DO NOT EXPIRE ON OR BEFORE December 31, 2021.**
16. Provide 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.*
17. Carrier applicants provide a 2022 IFTA License.
18. Carrier applicants 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.*
19. Carrier applicants 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.*
20. Carrier applicants 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.*
21. Carrier & Refiner applicants 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. Refiners ensure the name is identical as listed on the Personnel Listing.*
22. Retailer applicants provide a signed, written request for decals for each pump. *Ensure the business name corresponds against the Business Name listed on #1 of the application.*

Applicant or Duly Authorized Agent will sign the application in “**blue ink.**”

Applicant or Duly Authorized Agent will initial on the lines provided under “Taxpayer Initials” column in “**blue ink.**”

Submit the completed “Acknowledgement Sheet” along with the application.

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.