

JUNK FOOD TAX FORM 1100

Instructions for Completing and Filing

NOTE: *Form 1100 is to be used specifically for reporting quarterly gross receipts from retail sale activity for the Junk Food Tax. Retail Sale Activity includes: restaurants, grocery stores, convenience stores, etc.*

1. In **EIN/SSN**, enter the taxpayer's Federal Identification Number or Tax Identification Number. If no such numbers are available, then enter your Social Security Number.
2. In **Reporting Period**, circle the Quarter and enter the Year (i.e. 2nd 2015) for the period the tax return covers. The tax return and tax payment are due per the schedule below:

| Quarter | Months | Due Date |
|---------|-----------------------------|-------------|
| 1st | January, February, March | May 15 |
| 2nd | April, May, June | August 15 |
| 3rd | July, August, September | November 15 |
| 4th | October, November, December | February 15 |

Per Tax Administration Regulations, Section 1.146, Due Dates and Time Determination (A) and (B), "If a due date falls on a Saturday, Sunday, or a legal holiday, then the due date becomes the next working day." "When a taxpayer elects to act by mail, the date of the action is determined by the postmark."

3. Check box if the tax return is an Amended Return.
4. In **Business Name**, enter the name of the business as it is registered on the Form 100.
5. In **Mailing Address**, enter the Business Mailing Address. *Check box if the mailing address has changed and submit a new Form 100 reflecting current information.*
6. Under **Business Description**, provide a description of the business activities being reported. Each type of activity must be reported separately on a different line item.

For example: If your business operates a restaurant and convenience store list each type of business separately and the gross receipts for each activity. If the business has several locations on the Navajo Nation, each location must be reported separately on a different line item.

7. Under **Business Class**, enter the code which best describes the business. The codes are listed as follows:

A – Retail Sales: Restaurant, Grocery Store, Convenience Store, Trading Post, Pawnshop, etc.

8. For **Chapter Code**, the taxpayer must indicate in which chapter boundary the sale occurred. Use Attachment A which is located on our website for the numerical code representing each chapter.

9. Under **Column 1, lines 1-13**, enter all Gross Receipts for each taxable activity for the reporting period.
10. Under **Column 1, line 14**, enter all Gross Receipts from Form 1101 “Continuation Sheet”.
11. Under **Column 1, line 15**, enter the subtotal amount by adding lines 1 thru 14.
12. **On Line 16**, enter the tax amount by multiplying Column 1, line 15 by the tax rate of 2%.
13. **On Line 17**, enter the estimated taxes paid and submit with the Form 145. *The Form 145 is a “Request for Extension.” The taxpayer must timely file Form 145 with the estimated tax due on or before the due date (see #2).*
14. **On Line 18**, “Total Tax Due”, subtract Line 17 from Line 16.
15. **On Line 18**, check the box for wire transfer payments. *Payments greater than \$10,000 must be wire transferred.*

Tax Depository Account #: 2755351877
Wells Fargo Bank - Window Rock Branch
Window Rock, Arizona 86515
Bank ACH Routing #: 122105278
Bank Wire Transfer Routing #: 121000248

16. **The taxpayer or duly authorized agent must sign and date the tax return.** The individual must print his/her name, phone number and date. The return must contain an original signature; photocopies will not be accepted. *The tax return is not valid if there is no signature and a penalty will be assessed.*
17. For payments less than \$10,000, make the check or money order payable to “Office of the Navajo Tax Commission”.
18. Mail the Form(s) 1100, 1101 (if applicable) along with the check or money order to:

Office of the Navajo Tax Commission
P.O. Box 1903
Window Rock, AZ 86515