

SALES TAX FORM 601

Instructions for Completing and Filing

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**, use the drop down menu to enter the Quarter and Year (i.e. 3rd Quarter 2018) for the period the tax return covers. The tax return and tax payment are due per the schedule below:

Quarter	Months	Due Date
1 st Quarter	January, February, March	May 15
2 nd Quarter	April, May, June	August 15
3 rd Quarter	July, August, September	November 15
4 th Quarter	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 or if it is a final return.
4. In **Business Name**, enter the Business Name as it is registered on the Form 100.
5. In **Mailing Address**, enter the Business Mailing Address.
6. Under **Business Description**, provide a description of the business activities being reported. Each type of activity must be reported separately.

For example: If your business operates a restaurant, hotel and gift shop, 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.

7. Under **Business Class**, enter the code which best describes the business. The codes are listed as follows:
 - A – Retail Sales – Restaurants, Grocery Store, Convenience Stores, Automotive Repair, Dry Cleaning, Trading Posts, Pawnshops, etc.
 - B – Hotels/Motels
 - C – Construction Activities
 - D – Professional Services – Accountants, Attorneys, Architectural, Engineering, Environmental Valuation, etc.
 - E – Utilities/Phone/Cable
 - F – Leasing
 - G – Pipelines/Transportation
 - H – Other

8. Under **Chapter Code**, the taxpayer must indicate within which chapter boundary the sale occurred. Use Attachment A for the numerical code representing each chapter. *Work performed within Tuba City Chapter boundaries should be reported and paid to Tuba City Chapter.*

9. Under **Column 1**, enter all Gross Receipts for each taxable activity for the reporting period.
10. **In Line 23**, enter the “Subtotal” from lines 1 thru 22.
11. **In Line 24**, enter total amount reported from any additional pages of Form 601.
12. **On Line 25**, enter the “Total Gross Receipts”, add lines 23 & 24. Transfer this amount to Form 600, Line 8, under Column 1.
13. Attach this form to the Form 600.
14. Mail the Form(s) 600, 601 along with the check or money order to:

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