

SALES TAX-FORM 607

Instructions for Completing and Filing

NOTE: Form 607 is to be used specifically for reporting quarterly gross receipts from construction activity **ONLY**. **If contracts were executed prior to June 30, 2018; use the form for the 5% rate. If contracts were executed after July 1, 2018; use the form for the 6% rate.** Upon completion, please attach the forms to the Form 600.

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. **Contracting Entity (Owner):** Enter agency awarding the contract by specific agency/entity name (i.e., Bureau of Indian Affairs - Gallup Area Office, Chinle Unified School District #24, etc.).
7. **Contract No:** Provide each contract's identification number (i.e., #C08946, NM120460, etc.).
8. **Type of Work/Location:** Enter the type of construction activity for the reporting quarter and the site (location) of the construction (i.e., Building Renovations, Window Rock, Arizona).
9. **Gross Receipts:** Enter the quarterly Gross Receipts received for each respective contract (round to nearest dollar).
10. **Subtotal:** Add Lines 1 thru 9.
11. **Total:** Enter total amount reported from any additional pages of Form 607.
12. **Total Gross Receipts:** Add Lines 10 and 11, then transfer this amount to Form 600 – Line 9 or 10*, Column 1.
*For gross receipts at 5% tax rate.