

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. *If contracts were executed prior to December 31, 2012; use the form for the 4% rate. If contracts were executed after January 1, 2013; use the form for the 5% rate. Upon completion, please attach the forms to the Form 600.*

1. In **TIN/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**, enter the Quarter and Year (i.e. 1st Quarter 2013) 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.
 4. In **Taxpayer Name**, enter the Business Name as it is registered on the Form 100.
 5. In **Mailing Address**, enter the Business Mailing Address.
- I. Detail of Taxable Contracts**
- A. **Contracting Entity (Owner):** Enter agency awarding the mentioned contract by specific agency/entity name (i.e., Bureau of Indian Affairs - Gallup Area Office, Chinle Unified School District #24, etc.).
 - B. **Contract No:** Provide each contract's identification number (i.e., #C08946, NM120460, etc.).
 - C. **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).
 - D. **Gross Receipts:** Enter the quarterly Gross Receipts received for each respective contract (round to nearest dollar).

II. Subtotal: Add Lines 1 thru 9.

III. Total: Enter total amount reported from any additional pages of Form 607.

IV. Total Gross Receipts: Add Sections II and III, then transfer this amount to Form 600 – Line 7* or 8, Column 1.

*For gross receipts at 5% tax rate.