



# FORM 245-B

**ANNUAL REPORT FOR BUSINESS ENTERPRISE  
FOR  
POSSESSORY INTEREST TAX  
TAX YEAR 2025**

**FORM DUE  
May 15, 2026**

**DATA YEAR ENDING  
December 31, 2025**

<p><b><u>COMPANY/BUSINESS NAME &amp; ADDRESS</u></b></p> <hr/> <hr/> <hr/> <hr/>
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**COMPLETE & MAIL TO:**

**OFFICE OF THE NAVAJO TAX COMMISSION  
POST OFFICE BOX 1903  
WINDOW ROCK, ARIZONA 86515**

**FOR INQUIRIES, PLEASE CALL:**

**(928) 871-6681**

[www.tax.navajo-nsn.gov](http://www.tax.navajo-nsn.gov)

**BUSINESS ENTERPRISE**

FOR THE YEAR ENDED DECEMBER 31, 2025

COMPANY/BUSINESS NAME : \_\_\_\_\_

**COMPANY CONFIDENTIAL DATA**

Name of Property: _____	Lease or Contract No. : _____
Name of Operator/Lessee : _____	Operator/Taxpayer Federal TIN/EIN/SS#: _____
Address of Operator/Lessee : _____	E-mail Address: _____
Name of Company Official Responsible For This Report : _____	Telephone Number : (     ) _____

Check all the types of Business/Operation Conducted on your lease:

Bank		Medical Office		General Retail		Tour company	
Gas station		Mini-Storage		Auto repair		Towing service	
General office		Mobile Home Parks		Beauty salon		Video store	
Grocery		Recreational Veh. Parks		carwash/detail			
Hotel/Motel/B&B		Restaurant		coin op laundry			
Industrial Prop.		Construction Co.		OTHER: _____			
Manufacturing		Waste Management		_____			

Date Business Started: _____	<u><i>Hotel &amp; Motels only</i></u>
Number of Years Remaining on Lease: _____	ADR: _____
Lease Renewal Options: _____	Number of rooms: _____
Name & Address of Lessor of original/base lease: _____ _____	Average room rates per month (\$): _____
	Occupancy Rate: _____

**LAND/LEASE & BUILDINGS INFORMATION**

TOTAL NUMBER OF <u>ACRES</u> UNDER LEASE: _____	BUILDINGS INFORMATION
LOCATION INFORMATION: Map of lease is acceptable.	Main Building(s) used for business:
STATE _____	Bldg #1: Total Sq. Ft.: _____
COUNTY _____	Bldg #2: Total Sq. Ft.: _____
AGENCY _____	Bldg #3: Total Sq. Ft.: _____
CHAPTER _____	<i>(If you need addition space, attach pages to this form)</i>

If you need assistance in completing this report, call the Office of the Navajo Tax Commission at (928) 871-7513. A Form 200 needs to be submitted with this form.  
All our forms can be downloaded from our website [www.tax.navajo-nsn.gov](http://www.tax.navajo-nsn.gov).

**CASH FLOW OR PROFIT STATEMENT FOR  
THE YEAR ENDED DECEMBER 31, 2025**

COMPANY/BUSINESS NAME : \_\_\_\_\_

YEARS REMAINING LIFE : \_\_\_\_\_

Annual Historical Profit Record							Future Projections		
DEC. ENDING	2020	2021	2022	2023	2024	2025	Year 1 (2026)	Year 2 (2027)	Year 3 +
<b>REVENUE IN \$ - ROUND TO THE NEAREST DOLLAR</b>									
TOTAL REVENUE IN \$									
<b>OPERATING COST IN \$ - ROUND TO THE NEAREST DOLLAR</b>									
TAX YEAR 2025									
OPERATING COST - \$									
<b>NET OPERATING INCOME (NOI)</b> <i>(Revenue Less Operating Costs)</i>									
#									
\$ (Federal)									
INCOME TAXES \$ (State)									
AFTER TAX INCOME <i>(Net Operating Income "NOI" Less all Income Taxes)</i>									
CAPITAL COSTS \$									
CASH FLOW OR PROFIT <i>(After Tax Income Less Capital Costs)</i>									

**COMPARABLE SALES DATA**

\*If your business has sold within the last five years provide the Sales Data, Buyer, Seller, Property Description and Terms of the Sale and Attach to This Form.

**SCHEDULE OF DEPRECIABLE ASSETS**

**ORIGINAL COST DATA**

**SMALL SCALE =** Grease Hoist, Tire Changers, Vacuum Cleaners, Floor Polishers, Audio Visuals, Ovens, Refrigerators, Washers, Dryers, Etc.

**LARGE SCALE =** Fork Lifts, Front End Loaders, Backhoes

**Company/Business Name:** \_\_\_\_\_

**FOR THE YEAR ENDED DECEMBER 31, 2025**

Leased / Owned Equipment and Buildings

Year	Small Scale	Large Scale	Computer Equipment	Office Equipment	Environmental	Buildings & Structures	Total Original Cost
2025							
2024							
2023							
2022							
2021							
2020							
2019							
2018							
2017							
2016							
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2006							
2005							
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2002							
2001							
2000							
1999							
1998							
1997							
pre 1996							

**TOTAL**

**BUSINESS ENTERPRISE**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

COMPANY/BUSINESS NAME : \_\_\_\_\_

**COMPARABLE SALES DATA:**

If your business has sold within the last five years provide the Sales Data, Buyer, Seller, Property Description and Terms of the Sale and Attach to This Form.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ADDITIONAL INFORMATION**

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\_\_\_\_\_

***A FORM 200 MUST BE ATTACHED TO THIS FORM.***

**VERIFICATION**

Under the penalties of perjury, I do solemnly swear or affirm that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge, information and belief, it is true, correct, and complete.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2026.  
(day) (month)

X \_\_\_\_\_  
Taxpayer or Duly Authorized Agent Signature

\_\_\_\_\_  
Print or Type Name

( ) \_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Title

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Email address