

FET Application for License

GENERAL INSTRUCTIONS

Anyone who carries, distributes, refines, or retails fuel within the Navajo Nation must submit an application for a Fuel Excise Tax License. Each separate retail facility must have a separate license. A carrier may obtain one license that will cover all the vehicles owned by the licensee and drivers employed by the licensee, but the licensee must provide appropriate information about each separate vehicle and driver.

A separate application must be submitted for each license requested. Thus, a party desiring to be licensed as both a distributor and a carrier must submit two separate applications and two payments of \$200 and \$150.

The application must be **TYPEWRITTEN** or completed in **BLUE INK** in its entirety. **If a line item is not applicable, indicate "N/A."** **Incomplete applications will not be processed and will be denied.** A license must be obtained prior to engaging in the activity for which the license is requested.

Please **mail** or **deliver** the completed application, along with the appropriate fee(s) and attachments to the:

Office of the Navajo Tax Commission
Post Office Box 1903
Window Rock, AZ 86515

Office of the Navajo Tax Commission
Highway 264, 100 Taylor Road
Karigan Professional Building, Suite 115
St. Michaels, AZ 86511

Licenses are non-transferable, except by resolution of the Navajo Tax Commission.

LINE-BY-LINE INSTRUCTIONS

1. Provide the company name (the same name must be used on the Form 100 under Business Name)
2. Provide the company's tax identification number (the same number must be used on the Form 100)
3. Provide the company's business/ mailing address, telephone and fax number.
4. Provide the physical location of the business **if** it is located on the Navajo Nation. *Note: A separate license must be obtained for each location.*
5. Check mark the land status of the business site if it is located on the Navajo Nation, otherwise if it does not apply indicate N/A.
6. Check mark the type of business.
7. Provide the name of the contact person, title, telephone number and e-mail address.
8. a-e. Complete each section as appropriate. If it does not apply indicate N/A.
- 9-11. Answer the questions.
12. Submit "Bond for Fuel Distributor's License" Form. *Bonding requirements are set forth in the regulations. The bond amount must be equal to or greater than double the amount of Fuel Excise Tax estimated by the Office of the Navajo Tax Commission as due for the first period in which the applicant proposes to operate as a licensed distributor. Any license issued by the Office of the Navajo Tax Commission is subject to revocation by the Office if no bond or an insufficient bond is filed.* This proof must be submitted at the time the application is submitted.
13. Submit all applicable Form 100s for calendar year 2018. *A separate Form 100 must be submitted for all applicable taxes.*
14. Review Fuel Excise Tax Statutes & Regulations on the Office of the Navajo Tax Commission website at [www.tax.navajo-nsn.gov/statutes/fuel excise tax](http://www.tax.navajo-nsn.gov/statutes/fuel%20excise%20tax) and [www.tax.navajo-nsn.gov/regulations/fuel excise tax](http://www.tax.navajo-nsn.gov/regulations/fuel%20excise%20tax).
- 15-19. Provide additional current documents that need to be submitted with the application.

Refer to Page 4, "Checklist" to verify additional documents that need to be submitted with the application. *Failure to submit additional documents will discontinue processing of the license and a denial letter will be sent out; and may be subject to additional penalties of \$500 per day.*