

FET License Application-2019

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

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 application fees.

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 before **November 30, 2018**, along with the appropriate fee(s) and attachments to:

VIA US POSTAL SERVICE

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

VIA FEDEX, UPS, ETC.

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

LINE-BY-LINE INSTRUCTIONS

1. Provide the corporate or business name (the same name must be used on the Form 100 under Business Name).
2. Provide the corporate or business' tax identification number (the same number must be used on the Form 100).
3. Provide the corporate or 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. 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 each question and explain if "yes" was indicated.
12. Submit "Bond for Fuel Distributor's License" Form. *Bonding requirements are set forth in the Fuel Excise Tax regulations.* This proof must be submitted at the time the application is submitted.
13. Submit all applicable Form 100s for calendar year 2019. *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's 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. Refer to Page 4, "Checklist" to verify additional documents that need to be submitted with the application. If documentation is expired or if the wrong VIN is indicated, we will not continue processing the license until we receive current documentation. *Please ensure that the documents **DO NOT EXPIRE BEFORE December 31, 2018** and ensure that the VIN matches on all of the documents.*
20. Submit the "Checklist" along 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.*