

# ALCOHOL TAX FORM 1200

## Instructions for Completing and Filing

**NOTE:** *Form 1200 is to be used specifically for reporting quarterly gross receipts from retail sale activity for the Alcohol Tax.*

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**, check the Quarter and enter the Year (i.e. 4th 2015) for the period the tax return covers. The tax return and tax payment are due per the schedule below:

Quarter	Months	Due Date
1st	January, February, March	May 15
2nd	April, May, June	August 15
3rd	July, August, September	November 15
4th	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. Check box, if the tax return is the **Last Return**.
5. **In Business Name**, enter the name of the business as it is registered on the Form 100.
6. **In Mailing Address**, enter the Business Mailing Address. *Check box if the mailing address has changed and submit a new Form 100 reflecting current information.*
7. **Under Business Description**, provide a description of the business activities being reported. Each type of activity must be reported separately on a different line item.  
  
For example: If your business operates a restaurant and a banquet room, list each type of business separately and the gross receipts for each activity.
8. **Under Column 1, lines 1-6**, enter all Gross Receipts for each taxable activity for the reporting period.
9. **Under Column 3, lines 1-6**, enter all Tax Amounts for each taxable activity for the period by multiplying Column 1 by the tax rate of 3.25%.
10. **In Line 7, Columns 1 & 3**, enter the "Subtotal" from Lines 1 thru 6.

11. **On Line 8**, enter the estimated taxes paid and submit with the Form 145. *The Form 145 is a "Request for Extension." The taxpayer must timely file Form 145 with the estimated tax due on or before the due date (see #2).*
12. **On Line 9**, "Balance Due", subtract Line 8 from Line 7.
13. **On Line 10**, "Credit for tax already paid", enter the amount already paid if applicable.
14. **On Line 11**, "Total Tax Due", subtract Line 10 from Line 9.
15. **On Line 11**, check the box for wire transfer payments. *Payments greater than \$10,000 must be wire transferred.*

Tax Depository Account #: 2755351877  
Wells Fargo Bank - Window Rock Branch  
Window Rock, Arizona 86515  
Bank ACH Routing #: 122105278  
Bank Wire Transfer Routing #: 121000248

16. **The taxpayer or duly authorized agent must sign and date the tax return.** The individual must print his/her name, phone number and date. The return must contain an original signature; photocopies will not be accepted. *The tax return is not valid if there is no signature and a penalty will be assessed.*
17. For payments less than \$10,000, make the check or money order payable to "Office of the Navajo Tax Commission".
18. Mail the Form 1200 along with the check or money order to:

Office of the Navajo Tax Commission  
P.O. Box 1903  
Window Rock, AZ 86515