

To'Nanees'Dizi Local Government Tax Code
Instructions for TC-FORM 100
Designation of Individual

WHO MUST FILE

Any person engaging in any business activity whatsoever within the Tuba City (Navajo Nation), Arizona, must register with the To'Nanees'Dizi Local Government Tax Manager (Tax Manager) by filing this form.

TIME FOR FILING

The form must be filed on or before the time for filing taxpayer's first return under the Ordinance of the To'Nanees'Dizi Local Government Tax Code. A new form is required when any of the information of the TC-FORM 100 on file with the Tax Manager needs to be revised, for example, any address change, change in ownership, etc.

PLACE FOR FILING

By Mail to: To'Nanees'Dizi Local Government, ATT: TAX MANAGER, P.O. Box 125, Tuba City, Arizona 86045

EFFECT FOR FILING

One filing of this form for all taxes will be effective with respect to the taxpayer's obligation to register and designate an individual under the Ordinance of the To'Nanees'Dizi Local Government Tax Code. A taxpayer must file more than one form if different individuals are designated for different taxes. The individual named on the form will be taxpayer's designee for the purpose of receiving notices and will remain the designee until the taxpayer files a new form. Any new notice or other communication by the Tax Manager will be made to the designee and is deemed as made to the taxpayer and binding on it. This manner of notice, however, does not exclude effective notice either given directly to the taxpayer or by other methods, including publication.

REQUIRED INDIVIDUALS

The taxpayer's designee must be a natural person, i.e., an individual. If the taxpayer is an individual owner, that individual may be the designee. If a taxpayer is a sole proprietorship or partnership, then an employee, the proprietor, or an individual partner may be the designee. An individual executor may be named designee of an estate. An individual trustee may be designated for a trust. Any officer or employee may be the designee of a corporation. Any employee of a taxpayer may be its designee, or a taxpayer may designate any other representative, provided only that the representative is an individual.

ADDITIONAL INDIVIDUALS

Taxpayers who need to have more than one person receive tax publications may name other individuals, not for notice, but for complete and timely information. The To'Nanees'Dizi Local Government Tax Manager will maintain a reasonable current list of individuals to receive the same general publications as are sent to designees. This provision is limited to two (2) additional names per taxpayer, not per TC-FORM 100.

FAILURE TO FILE

Persons failing to register by filing this form are subject to the penalties provided by regulation. All persons are advised to examine the Ordinance of the To'Nanees'Dizi Local Government Tax Code and regulation to determine whether they are required to register by filing this form designating an individual. It should be noted that failure to file this form may result in a delay of your receipt of certain forms which have filing deadlines. If a taxpayer fails to timely file any required form by the time due, including but not limited to, a TC-FORM 100, return, a penalty shall be assessed for each month or fraction thereof that the forms are not filed, in the amount of 5% of the tax due for the period; provided, however, that the minimum amount for the total penalty imposed under this section shall be \$50. See Section 1-12 of the Uniform Tax Administration Ordinance. Penalties for Failures to file, (a).

INSTRUCTIONS BY ITEM

Enter the taxpayer's name and nature of business.

1. Enter the full name, title, address, and phone number of the natural person who will be the designee of the taxpayer.
2. If different from Section 1, enter the address and phone number of the taxpayer's business office.
3. If different from Sections 1 and 2, enter the address and phone number, if any, within the Navajo Nation.
4. Indicate the nature of business activity. The following abbreviations apply.

HOT -Hotel Occupancy Tax
SALES -Sales Tax

5. Indicate the type of business.
6. Enter the month, which ends the accounting year of the taxpayer. Indicate whether the accounting records of the taxpayer are maintained on a cash, accrual, or modified basis. Enter the location of the taxpayer's records. Use the physical address; do not use a post office box.

VERIFICATION AND SIGNATURE

The form must be verified, signed, and dated by the taxpayer or an officer, employee, or other duly authorized representative of the taxpayer.