

**To'Nanees'Dizi Local Government Tax Code
SALES TAX
Instructions for Completing and Filing TC-FORM 600**

1. In "TIN/SSN", enter the taxpayer's Federal Identification Number or Social Security Number.
2. In "Reporting Period", enter the Quarter and Year (i.e. 1st Quarter 2011) for the period the tax return covers. The tax return and payment are due 30 days after the end of the calendar quarter. The schedule is as follows:

Quarter	Months	Due Date
1st Quarter	January, February, March	April 30
2nd Quarter	April, May, June	July 30
3rd Quarter	July, August, September	October 30
4th Quarter	October, November, December	January 30

Per Section 3-104 of the Tax Administration Regulations, Due Dates and Time Determination, "[i]f the due date falls on a Saturday, Sunday, or a legal holiday, then the due date becomes the next working day. The postmark on the envelope determines the timely filing and payment of the tax due."

3. If the return is an amended return, check the appropriate box and indicate the period being amended in the "Reporting Period".
4. In "Taxpayer Name", enter the Business Name.
5. In "Mailing Address", enter the Business Mailing Address.
6. In "Business Description", provide a description of the business activities being reported. Each type of activity must be reported separately. For Construction, provide project descriptions on TC-FORM 607.

For example: If your business operates a restaurant, hotel and gift shop, list each type of business separately and the corresponding gross receipts. If the business has several locations on the Tuba City (Navajo Nation), Arizona, each location must be reported on a separate line.

7. In Business Classification or "Bus. Class" enter the code which best describes the business. The codes are listed as follows:
 - A - Retail Sales: Restaurants, Grocery Store, Convenience Stores, Automotive Repair, Dry Cleaning, Trading Posts, Pawnshops, etc.
 - B - Hotels/Motels
 - C - Construction Activities
 - D - Professional Services: Accountants, Attorneys, Architectural, Engineering, Environmental Valuation, etc.
 - E - Other
8. In Column 1, enter all Gross Receipts for each taxable activity for the reporting period.
9. In Column 3, enter the tax amount by multiplying the Gross Receipts, Column 1 by the tax rate of 6% in Column 2.

10. In Line 9, "Subtotal" from lines 1 thru 8.
11. In Line 10, enter the total from TC-FORM 601, a continuation sheet, if necessary.
12. In Line 11, enter the estimated taxes paid and submitted with the TC-FORM 145. The Form 145 is a "Request for Extension." If a taxpayer desires an extension of time for filing or paying taxes, the taxpayer must file a TC-FORM 145 with the estimated tax due on or before the due date (see #2).
13. In Line 12, "Balance Due", add lines 9 and 10, then subtract line 11.
14. In Line 13, "Interest" will be due for late payment. To calculate interest, multiply the tax due times the number of days late, times the interest rate, divided by the number of days in the year. The current interest rate can be found on our website: www.tndtaxcode.com. Attach interest calculation with the tax return (i.e. tax due x number of days late x interest rate / number of days in a year = interest). Or contact the To'Nanees'Dizi Local Government Tax Manager for calculation of interest rate.
15. In Line 14, "Penalties" will be due for late filing and late payment. Sections 1-12, Section 1-13, and Section 1-14 of the To'Nanees'Dizi Local Government Uniform Tax Administration Ordinance describe the penalties. Attach penalties calculation with the tax return.
16. In Line 15, "Total Tax Due" Add lines 12, 13 &14 then subtract line 15.
17. For payments less than \$10,000, make the check payable to the To'Nanees'Dizi Local Government – Tax Manager and mail to: P.O. Box 125, Tuba City, Arizona 86045. Payments greater than \$10,000 must be wire-transferred to the account listed on TC-FORM 600. Check the box for wire transfers and indicate the amount being transferred.
18. The taxpayer or duly authorized agent must sign and date the tax return. The individual must print his/her name and phone number. The taxpayer or authorized agent listed will be contacted if the Tax Manager has any questions about the tax return.