

Public Ruling
Navajo Sales Tax
Monthly Filing

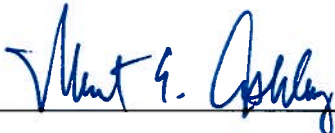
A ruling has been requested regarding monthly filing of the Sales Tax. Ordinarily, the Sales Tax is filed and paid quarterly, with returns and payments due 45 days after the end of the quarter. A taxpayer who desires to file on a monthly basis must obtain written permission from the Office of the Navajo Tax Commission in order to do so. Once such permission is granted, the taxpayer must file on a monthly basis each month; the taxpayer does not have the option of switching back to quarterly filing, unless he/she again obtains written permission from the Office of the Navajo Tax Commission.

If a taxpayer is granted permission to file on a monthly basis, the due date for the return and payment is the last day of the next month; in other words, January's return and payment are due on February 28 or 29, February's is due March 31, etc.

This ruling shall remain in effect, until withdrawn by the Office of the Navajo Tax Commission or superseded or rendered invalid by a change in statute or regulation.

If you have any questions, please contact the Office of the Navajo Tax Commission at (928) 871-7113.

Issued this 24th day of December, 2012



Martin E. Ashley, Executive Director

Office of the Navajo Tax Commission