

## KAYENTA TOWNSHIP SALES TAX

### Instructions for Completing and Filing Form 300

1. Fill out Business Information
  - a. Business name
  - b. Business Address
  - c. FEIN/SSN
  - d. Kayenta Township Business License No.
2. In “Reporting Period”, enter the Month and Year (i.e. January 2022) for the period the tax return covers. The tax return and payment no later than the 30th following month. The schedule is as follows:

<u>Month</u>	<u>Due Date</u>
January	February 28/29
February	March 30
March	April 30
April	May 30
May	June 30
June	July 30
July	August 30
August	September 30
September	October 30
October	November 30
November	December 30
December	January 30

Per Section 8.123 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 . . . [and] the date of the action is determined by the postmark” on the envelope.

3. If the return is an amended return, check the appropriate box and indicate the period being amended in the “Reporting Period”.
4. In “Business Description”, provide a description of the business activities being reported. Each type of activity must be reported separately.

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 within the Kayenta Township, each location must be reported on a new form.

5. In column 2, enter all Gross Receipts for each taxable activity for the reporting period.

6. In Columns 3-7, enter the deduction type you are claiming. The codes are listed below in box.
7. In Column 8 “Total Deductions”, calculate columns 3-7.
8. In Column 9 “Total Income”, calculate “gross income” and subtract “total deductions” for taxable income amount.
9. In Column 10, enter the tax rate: 6% for sales tax and/or 2% for the junk food tax.
10. In Column 11, enter the tax amount by multiplying the “Taxable Income”, Column 9 by the tax rate in Column 10. Enter amount in Column 11, “Tax Due”.
11. In Line 5, “Subtotal” from lines 1 thru 4.
12. In Line 6, enter the total from Form 301, a continuation sheet, if necessary.
13. In Line 7, enter the estimated taxes paid and submitted with the 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 Form 145 with the estimated tax due on or before the due date (see #2).
14. In Line 8, “Balance Due”, add lines 5 and 6, then subtract line 7.
15. In Line 9 and 10, “Penalties” will be due for late payment. The current interest rate can be obtained by calling the Kayenta Township Finance Department. Sections 8-113 to 8-117 of the Kayenta Township Tax Administration Ordinance describe the penalties. Attach penalties calculation with the tax return.
17. In Line 11, “Total Tax Due” Add lines 8, 9, & 10.
18. For payments less than \$10,000, make check payable to the Kayenta Township and mail to: P.O. Box 1490, Kayenta, Arizona 86033. Payments greater than \$10,001 must be wire-transferred to the account listed on Form 300. Indicate the amount being transferred.
19. The taxpayer or duly authorized agent must sign and date the return. The individual must print his/her name and phone number. The taxpayer or authorized agent listed will be contacted if the Kayenta Township has any questions about the tax return.
20. For more information of sales tax and tax administration ordinances, please go to [www.kayentatownship-nsn.gov](http://www.kayentatownship-nsn.gov) for more information. Sales Tax Forms are also located on the website to download for your use.

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