



Tax Administration Division

P.O. Box 194 Laguna, NM 87026 ~ (505) 552-5787 ~ emartinez@pol-nsn.gov

Gross Receipts Tax Return

Instructions on Reverse (Use **Black** or **Blue** ink **ONLY**)

Section 1. Taxpayer Information:

A. Taxpayer Name:	B. POL Tax ID No.:	C. Mailing Address:
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Section 2. Filing Information:

D. Reporting Period: Month: _____ Year: _____	E. Return: <input type="checkbox"/> Original <input type="checkbox"/> Amended
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Section 3. Calculation of Gross Receipts Tax Liability:

F. Tax District	G. Gross Receipts (\$)	H. Exemptions (\$)	I. Taxable Receipts (\$) (G - H = I)	J. Tax Rate (%)	K. Tax Liability (\$) (I x J = K)
<i>Ex. Cibola</i>	\$100,000	\$2,500	\$97,500	6.8125%	\$6,642.19
Bernalillo					
Cibola					
Sandoval					
Valencia					
	L.	M.	N.		O.

Section 4. Total Gross Receipts Tax Due:

Tax Liability: Enter amount from Section 3. Box O.	P.
Credits/Allowances Issued by the Tax Administration	Q.
Total Gross Receipts Tax Due: (P - Q = R)	R.

I declare, under penalty of perjury, that all information provided within this return is true, correct, and complete to the best of my knowledge. I acknowledge that failure to report all information required in accordance with P.O.L.C. Section 6-3-9 will result in the assessment of interest and penalties pursuant to P.O.L.C. Section(s) 6-1-24 and 6-1-25. I further acknowledge that any attempts to willfully evade or defeat any tax of the Pueblo of Laguna will result in the assessment of civil penalties in accordance with P.O.L.C. Section 6-1-26 and possible additional civil action taken by the Pueblo.

Section 5. Certification

S. Name (Print):	T. Title:
U. Signature:	V. Date:

Check or money order only, Cash will not be accepted.

Please make checks or money orders out to: **Pueblo of Laguna**

Mail to:

Pueblo of Laguna

Attn: Tax Administration Division

P.O. Box 194

Laguna, NM 87026

Tax Administration Division Use Only



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Instructions

Section 1. Taxpayer Information

- A. Tax Payer Name:** Enter Taxpayer Name (i.e. Business Name or DBA) as it was submitted to the Pueblo of Laguna Tax Administration Division on Form 211: Business Registration Application.
- B. Tax ID Number (TADBRN):** Enter the Pueblo of Laguna Tax ID No. issued by the Pueblo of Laguna Tax Administration Division
- C. Mailing Address:** Enter the primary Mailing Address of the Taxpayer entered in Box A

Section 2. Filing Information

- D. Reporting Period:** Enter the reporting Month and Year for which gross receipts are being reported.
Example: Payment(s) ("gross receipts") received in March of 2020, shall be recorded by the taxpayer as March 2020.
- E. Return:** Select one of the options provided; The Return being submitted is an Original Return or an Amended Return
Note: *One Return per Reporting Period only! DO NOT submit a Return for multiple Reporting Periods. A Return submitted recording multiple Reporting Periods or that is incomplete or otherwise inadequate will be rejected and returned to the taxpayer. Taxpayers whose Return(s) have been returned will have until the 25th day of the month following the end of the month in which the Return was/is originally due, to resubmit the Return. Any Return and or payment for taxes due to the Pueblo submitted after the due date shall be considered delinquent and may be subject to the assessment of additional interest and or penalties in accordance with P.O.L.C. Section(s) 6-1-20; 6-1-24; 6-1-25; and 6-1-26. The Division may grant an extension of time for the filing of a tax Return and/or the payment of tax, upon the timely request of the taxpayer. A request for extension is timely only if submitted on or before the due date of the Return or payment at issue. No penalty for late payment shall be imposed on any payment for which an extension has been granted. However, interest on the tax shall begin to accrue from the date the tax originally was due notwithstanding the extension. To file for an extension of time to file or pay the Gross Receipts Tax, taxpayers must submit an application for an extension of time to file or pay, which may be found on the Pueblo's website at <http://www.lagunapueblo-nsn.gov>*

Section 3. Calculation of Gross Receipts Tax Liability

- F. Tax District:** Tax Districts within the Pueblo of Laguna Reservation.
When recording gross receipts received from transaction(s) within one of the Tax Districts with in the POL Reservation, the taxpayer shall record this information to the right of the applicable Tax District, as shown in the example provided.
- G. Gross Receipts:** Enter the **total** amount of receipts received from each Tax District for the Reporting Period (*Example provided in table*). For Amended Returns, enter the revised amount of receipts from each Tax District for the Reporting Period.

- H. Exemptions:** Enter the **total** amount of exempt receipts claimed from each Tax District for the Reporting Period (*Example provided in table*). For Amended Returns, enter the revised amount of exempt receipts claimed from each Tax District for the Reporting Period. *For a listing of all current allowable exemptions see P.O.L.C. Section 6-3-6.*
- I. Taxable Receipts:** Enter the total amount of Taxable Receipts in each Tax District for the Reporting Period. To find Taxable Receipts, subtract Box H from Box G (Box G – Box H = Taxable Receipts). For Amended Returns, enter the revised amount of Taxable Receipts in each Tax District for the Reporting Period (*Example provided in table*).
- J. Tax Rate:** Enter the Tax Rate for the Tax District indicated in Box F (*Example provided in table*). For a current listing of the tax rates for each of the Tax Districts located within the Pueblo of Laguna Reservation please visit the Pueblo's website at <http://www.lagunapueblo-nsn.gov>. You may also contact the Pueblo of Laguna Tax Administration by phone at (505) 552-5787 or by email at emartinez@pol-nsn.gov.
Note: Tax rates are subject to change. Should a rate change occur the Division will post the new rate on the Pueblo's website.
- K. Tax Liability:** Enter the total amount of Tax Liability from each Tax District. To find the Tax Liability, multiply the total amount of Taxable Receipts entered for each Tax District under Box I by the Tax Rate entered for each Tax District under Box J ($Box I \times Box J = Tax Liability$) (*Example Provided in table*)
- L.** Enter the sum total amount of Gross Receipts reported for the Reporting Period by adding together each entry in the column under Box G
- M.** Enter the sum total amount of Exemptions reported for the Reporting Period by adding together each entry in the column under Box H
- N.** Enter the sum total amount of Taxable Receipts reported for the Reporting Period by adding together each entry in the column under Box I
- O.** Enter the sum total amount of Total Tax Liability reported for the Reporting Period by adding together each entry in the column under Box K

Section 4. Total Gross Receipts Tax Due

- P. Tax Liability:** Enter the amount from Section 3 Box O.
- Q. Credits/Allowances** that have been issued by the Division.
Note: *You must have a Credits/Allowances Worksheet issued by the Division that shows the amount of credits and allowances approved by the Division, otherwise enter zero "\$0" here. If you are claiming any credits or allowances approved by the Division you must submit the Credits/Allowances Worksheet issued by the Division with this Return.*
- R. Total Gross Receipts Tax Due:** Subtract any Credits/Allowances (Box Q) from your Tax Liability (Box P.) and enter the amount Here. This is the amount of Gross Receipts Tax that is due to the Pueblo of Laguna Tax Administration Division.

Section 5. Certification of the Return

- S. Print the Name of the person that prepared the tax return.**
- T. Title of the person entered in Box S.**
- U. Signature of the person in Box S.**
- V. Date the Return was prepared**

Completed returns, along with payment, may be submitted to the address provided at the bottom of the return.