








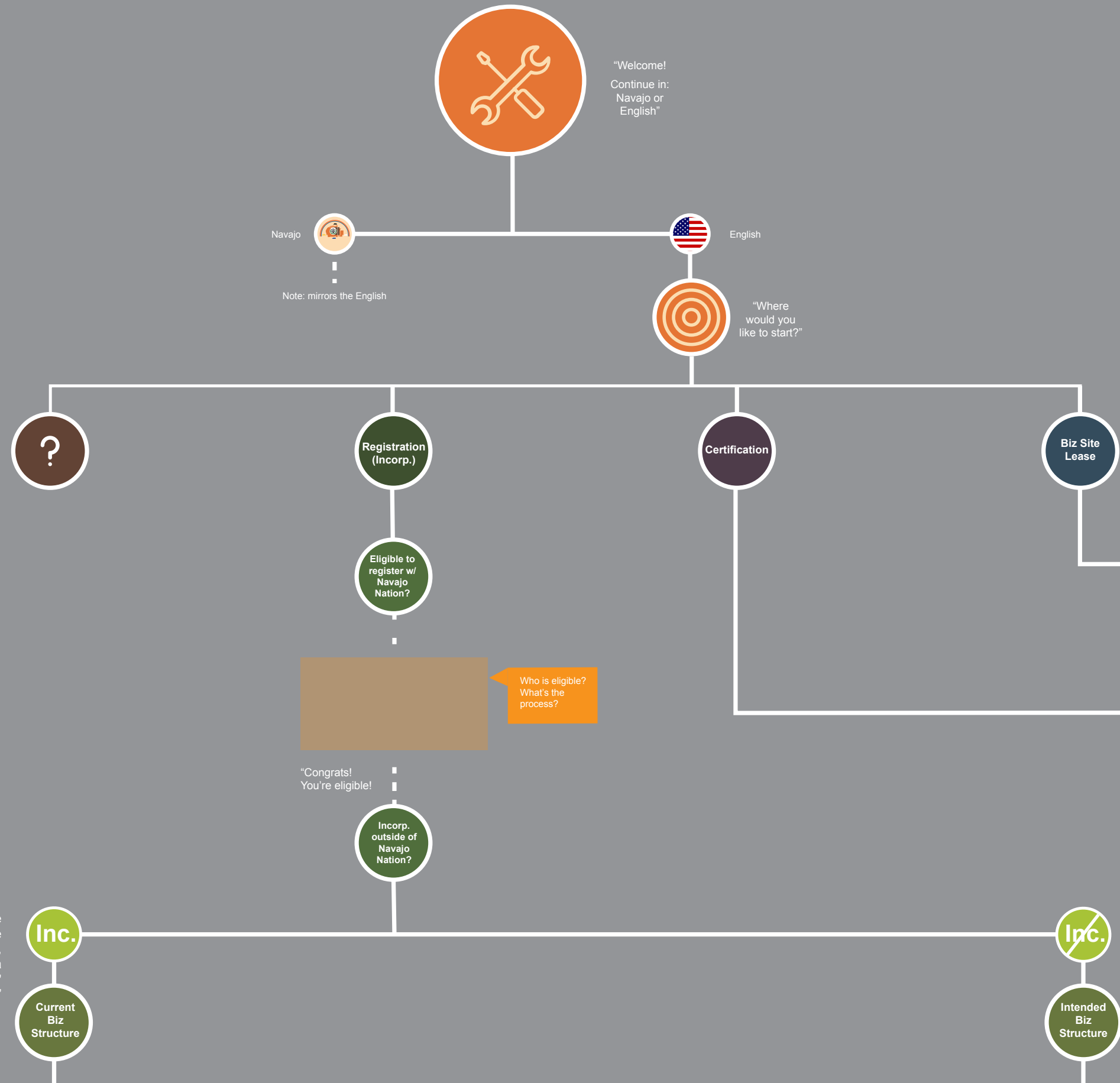


Navajo Business Toolkit

-  Navajo forms
-  External (non-Navajo) forms
-  Drafted document (not formal form)
-  Action item
-  Link to external (non-Navajo) forms
-  Additional forms may be required for filing form
-  Info re: form/doc
-  Requires review/incomplete
-  Questions



Other Types of Leasing Programs

Industrial Site Lease
The Industrial Site Lease is much easier to obtain because the land is already commercially zoned and contains structures with utilities and amenities. The Navajo Nation currently manages eight industrial parks located throughout the reservation, which were designed to offer tenants both developed and undeveloped sites with easy market access by truck or rail, as well as low rental and utility rates. www.navajoadvantage.com

Navajo Nation Shopping Center Lease
Shopping Centers are quasi-enterprise, created by the Navajo Nation to enhance economic development. For more information on newly developed Shopping Centers on the reservation click here. Other Shopping Centers exist throughout the reservation and are privately managed under the The Navajo Nation Shopping Centers Inc.

Should we include these two processes out as well?

"Since you're incorporated outside of the Navajo Nation, you'll register as a "foreign-based" business."



What about partnerships? What's the process for that?



What's a S-Corp? Any registration steps specific to this?



Note: operates on Navajo park land



Registration

Obtain a Registered Agent. Acknowledgement of Registered Agent. Needed? 'Registered Agent' same as 'Statutory Agent'? If not, what is SA?

Register w/ Navajo Business Regulatory. Application for Certificate of Authority. For LLC + L3C, is it the 'Application for Registration of Foreign LLC/L3C' forms? > only requirement is 'Acceptance of Appointment by Statutory Agent' (no mention of Articles of Org.)

Articles of Incorporation (Corp) or Articles of Organization (LLC). + amendments state-certified, x2

Certificate of Good Standing or Certificate of Existence. Needed?

Form 100 - Initial Filing. Filed on/before time for filing taxpayer's first declaration return under any Navajo tax law. After that it's filed annually by 1/15.

Form 100 Designation of Individual. to register as taxpayer file w/ Navajo Tax Commission

Ongoing Responsibilities

Annual Report (Corp). file w/ Navajo Business Regulatory at close of fiscal year, \$25. Annual Report (LLC). Same as Corp - timing + filing? Also includes Financial statement? - if so, same as Corp?

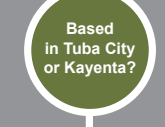
Form 100 - Annual Filing. After initial filing, filed annually by 1/15. Form 200 required for Production of Oil, Gas Hydrocarbons, etc. Mining, Business Site, Communication, Home Site, Right-of-Way, Permits, and Electric Power.

Form 100 Designation of Individual. file annually w/ Navajo Tax Commission by 1/15; may require Form 200 \$Free?

Form 600 - Quarterly Sales Tax. Tax returns/payments made on quarterly basis (5/15, 8/15, 11/15, 2/15). Charge + pay 5% tax annually to the Navajo Tax Commission. May require additional Forms 145, 600, 601, 607.

Form 600 Sales Tax Return. file quarterly w/ Navajo Tax Commission + Form 600, 601, 607 (if applicable); \$ - no fee, just taxes due

Question is whether it will be registered w/ TC or K - since biz already incorp. with State.



What's the process of registration?



What's the process of registering?

Registration

Register your biz with Tuba City/ Kayenta. What's the process? What forms need to be filed to where?

Ongoing responsibilities

Registration

Register w/ Navajo Business Regulatory

Form 100 Designation of Individual. to register as taxpayer file w/ Navajo Tax Commission

Ongoing Responsibilities

Annual Report. For corporations + cooperatives (+ LLC). New corporate entities receive Annual Report Form, with Certificate of Incorporation. Annual Report (Corp). file w/ Navajo Business Regulatory at close of fiscal year, \$25. Annual Report (LLC).

Form 100 Designation of Individual. file annually w/ Navajo Tax Commission by 1/15; may require Form 200; \$Free?

Form 600 Sales Tax Return. file quarterly w/ Navajo Tax Commission + Form 600, 601, 607 (if applicable); no fee, just pay taxes due

Registration

Obtain Tour Service Permit from Navajo Parks + Recs

Form 100 Designation of Individual. to register as taxpayer file w/ Navajo Tax Commission

Ongoing Responsibilities

Any kind of Annual Report needed?

Form 100 Designation of Individual. file annually w/ Navajo Tax Commission by 1/15; may require Form 200; \$Free?

Form 600 Sales Tax Return. file quarterly w/ Navajo Tax Commission + Form 600, 601, 607 (if applicable); \$ - no fee, just taxes due



"Let's get you incorporated first! You can choose to incorporate with the Navajo Nation or with another State. Then we'll continue on to Registration"

Intended Biz Structure

Corporation LLC S-Corp

What's a S-Corp? Any registration steps specific to this?

Sole Proprietorship

Tourism-based

Note: operates on Navajo park land



Register as Foreign-based

Register as Domestic-based



Based in Tuba City or Kayenta?

Question is whether it will be registered w/ TC or K - since biz already incorp. with State.

Tuba City or Kayenta

Tuba City or Kayenta

Selling things

Selling things

Register w/ Navajo Business Regulatory

What's the process of starting a Sole Proprietorship+ registering it?

Obtain Registered Agent

Acknowledgement of Registered Agent

1 must note Navajo address in 'Articles of Incorporation'

Incorporate business

Articles of Incorporation

- Domestic Corporation
- Non-profit Corporation

1 file w/ Navajo Business Regulatory, \$10?

Obtain EIN #

IRS Federal ID

Obtain Tour Service Permit

Tour Service Permit

1 receive from Navajo Parks and Recs

How? What's the process and form.

Ongoing Responsibilities

Annual Report (Corp)

1 file w/ Navajo Business Regulatory at close of fiscal year, \$25

Annual Report (LLC)

Annual Report (Limited Partnership/Foreign LP)

Form 100 Designation of Individual

1 file annually w/ Navajo Tax Commission by 1/15; may require Form 200

Form 600 Sales Tax Return

1 file quarterly w/ Navajo Tax Commission + Form 600, 601, 607 (if applicable)

Incorporation (outside of Navajo Nation)

[For information on how to incorporate in another State, please refer to the information provided by that State]

Registration

Obtain a Registered Agent

Acknowledgement of Registered Agent

Register w/ Navajo Business Regulatory

Application for Certificate of Authority

1 file w/ Navajo Business Regulatory, \$10?

Articles of Incorp. (Corp) or Articles of Org. (LLC)

1 + amendments state-certified, x2

Certificate of Good Standing or Certificate of Existence

Form 100 Designation of Individual

1 to register as taxpayer file w/ Navajo Tax Commission

Ongoing Responsibilities

Annual Report (Corp)

1 file w/ Navajo Business Regulatory at close of fiscal year, \$25

Annual Report (LLC)

Annual Report (Limited Partnership/Foreign LP)

Form 100 Designation of Individual

1 file annually w/ Navajo Tax Commission by 1/15; may require Form 200

Form 600 Sales Tax Return

1 file quarterly w/ Navajo Tax Commission + Form 600, 601, 607 (if applicable)

Incorporation with Navajo Nation

Reserve Name

Application for Reservation of Name (LLC/Partnership)

1 file w/ Navajo Business Regulatory

Obtain Registered Agent

Acknowledgement of Registered Agent

1 must note Navajo address in 'Articles of Incorporation'

Incorporate business

Articles of Incorporation (Corp) Articles of Organization (LLC)

1 file w/ Navajo Business Regulatory, \$10?

Obtain EIN #

IRS Federal ID

What about for Corp/S-Corp?

Registered Agent

Must provide exact address or map with info. Must maintain RA and find replacement within 30 calendar days, otherwise may be subject to penalties.

Specific to -

- Domestic Corporation
- Non-profit Corporation
- Close Corporation
- Agricultural Cooperative

Registration

Form 100 Designation of Individual

1 to register as taxpayer file w/ Navajo Tax Commission

Ongoing Responsibilities

Annual Report (Corp)

1 file w/ Navajo Business Regulatory at close of fiscal year, \$25

Annual Report (LLC)

Annual Report (Limited Partnership/Foreign LP)

Form 100 Designation of Individual

1 file annually w/ Navajo Tax Commission by 1/15; may require Form 200

Form 600 Sales Tax Return

1 file quarterly w/ Navajo Tax Commission + Form 600, 601, 607 (if applicable)

Registration

Register your biz with Tuba City/ Kayenta

What's the process? What forms need to be filed to where?

Ongoing Responsibilities

Obtain EIN #

IRS Federal ID

when in process?

Form 100 Designation of Individual

1 to register as taxpayer file w/ Navajo Tax Commission

Ongoing Responsibilities

Annual Report (Corp)

1 file w/ Navajo Business Regulatory at close of fiscal year, \$25

Annual Report (LLC)

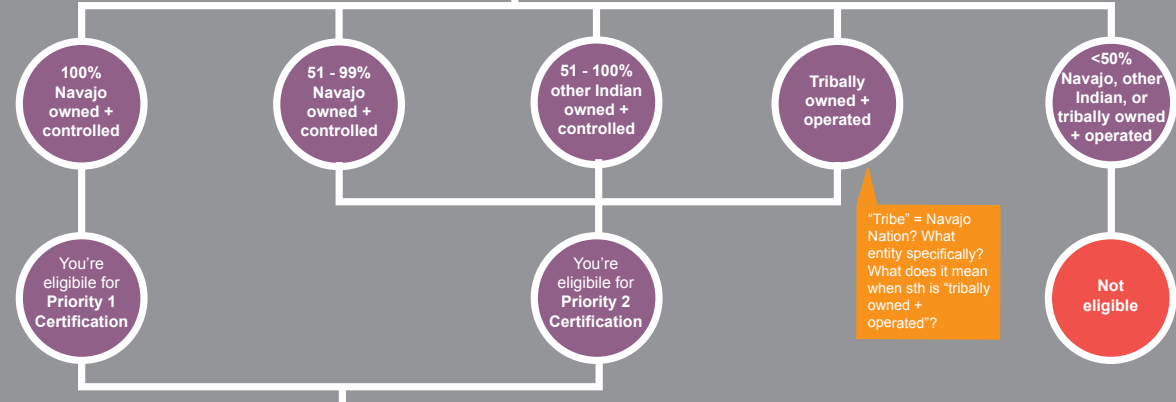
Form 100 Designation of Individual

1 file annually w/ Navajo Tax Commission by 1/15; may require Form 200

Form 600 Sales Tax Return

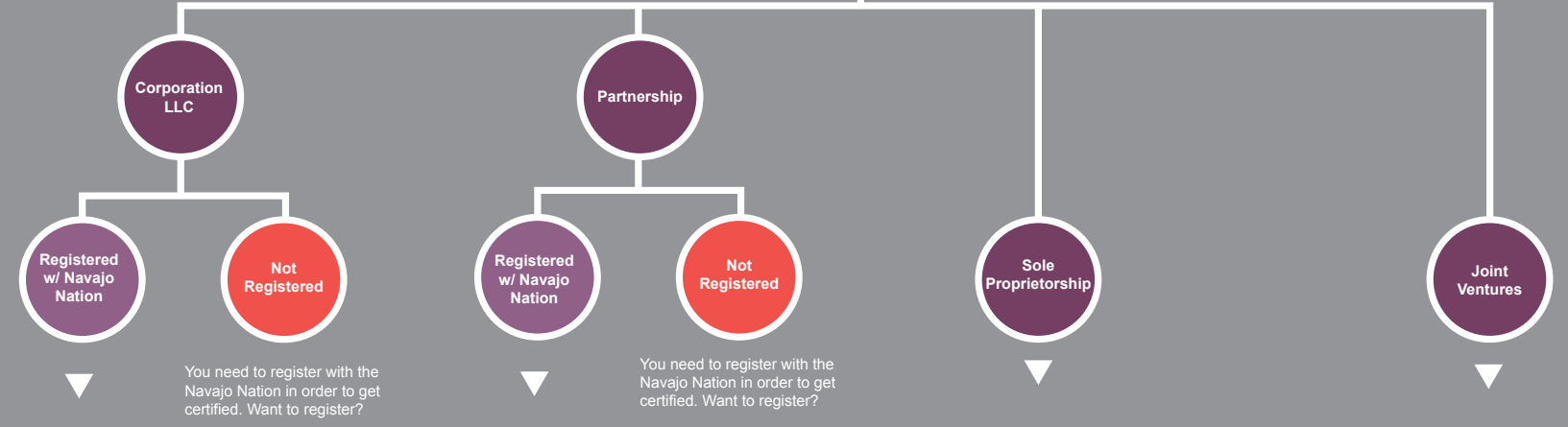
1 file quarterly w/ Navajo Tax Commission + Form 600, 601, 607 (if applicable); no fee, just pay taxes due

Am I eligible to certify my biz w/ the Navajo Nation?



"Tribe" = Navajo Nation? What entity specifically? What does it mean when sth is "tribally owned + operated"?

Current Biz Structure?



You need to register with the Navajo Nation in order to get certified. Want to register?

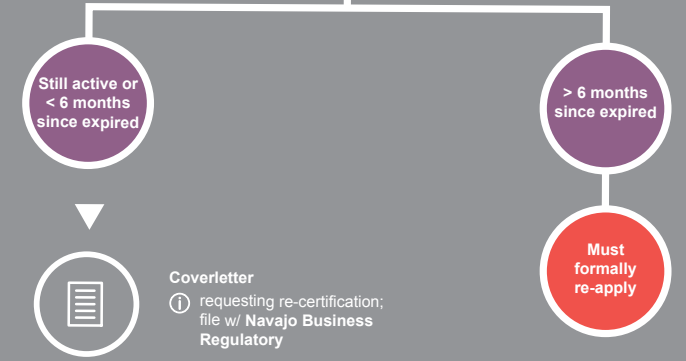
You need to register with the Navajo Nation in order to get certified. Want to register?

Should include this in registration process as well?

Re-Certification

Re-Certification

Reasons for Re-certification
 1. Certification about to or already expired (should re-certify annually)
 2. Significant changes to business



- + Priority Certification for Construction Contracting or Priority Certification for Professional Services
- + Exhibit A (updated) Financial Statements
① notarized; use similar/same format; no older than 3 months; bank account verification; for 'Joint Venture' for all
- + Exhibit B (updated) Past Projects
① for past year w/certification; \$ amounts for each; use similar/same format

Required if -
 Any significant changes in business, certification expired more than 3 months ago, or application is more than 2 years old

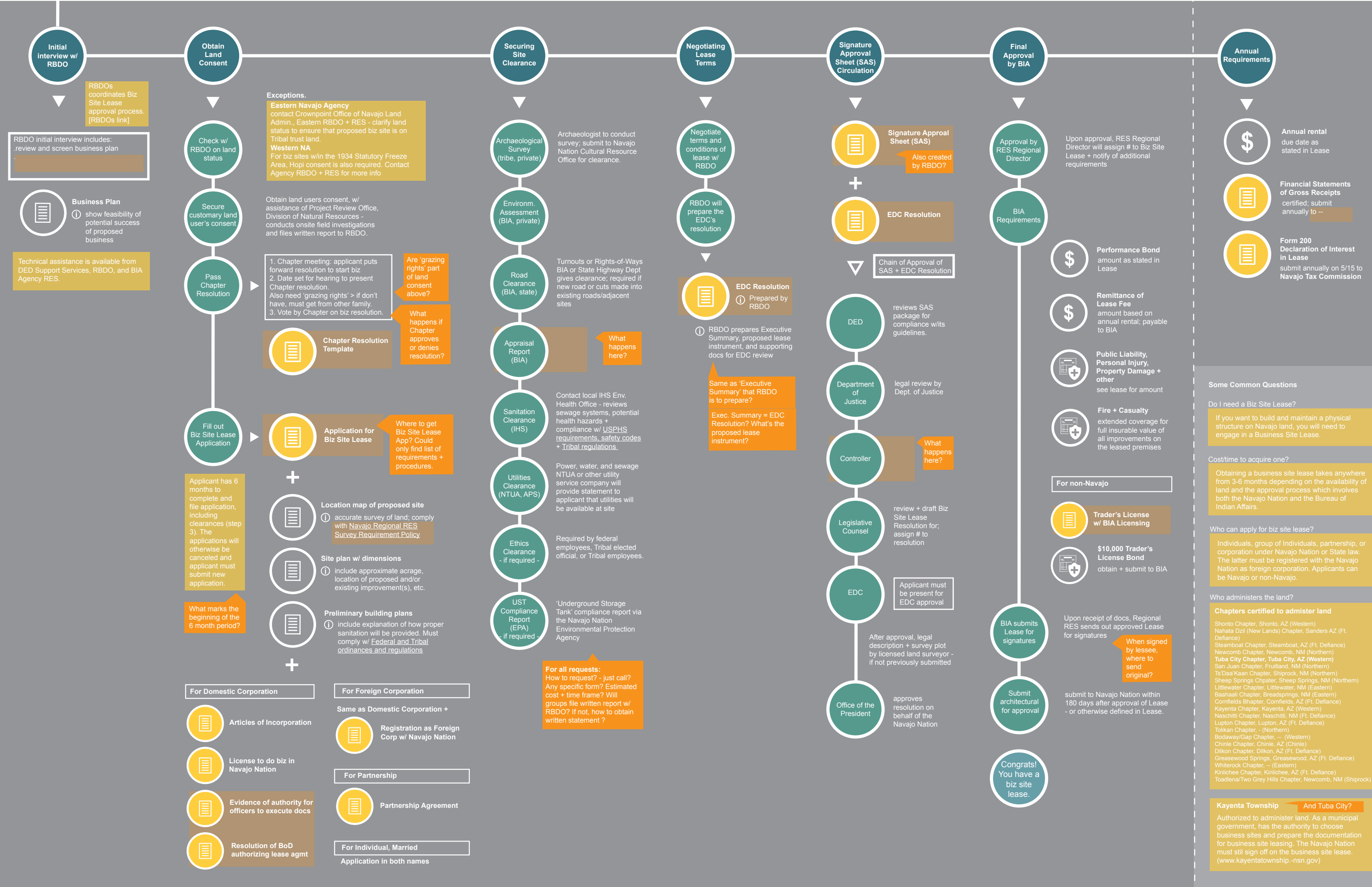
'Significant Changes in Business'
 Includes -
 + Ownership
 -new owner(s) duties/responsibilities
 -updated Organizational Chart
 + Business Plan
 + Contact Information
 + Activities

Certification

<p>For Constuction Priority Certification for Construction Contracting ① file w/ Navajo Business Regulatory</p>	<p>For Prof. Services/Procurement Priority Certification for Professional Services ① file w/ Navajo Business Regulatory</p>	<p>Exhibit A Financial Statements notarized; use similar/same format; no older than 3 months; bank account verification; for 'Joint Venture' for all parties</p>	<p>Exhibit B Past Projects ① past 2 years w/ \$ amounts; use similar/same format</p>	<p>Certificate of Indian Blood ① for all Navajo/other Indian parties</p>
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<p>+</p> <p>Articles of Incorporation (Corp) or Articles of Organization (LLC) ① attach to application</p>	<p>+</p> <p>Partnership Agreement (limited) or Partnership Agreement (Uniform) ① attach to application</p>	<p>+</p> <p>[Document that establishes ownership of firm] ① attach to application</p>	<p>+</p> <p>Joint Venture Agreement + amendments ① attach to application</p>
<p>+</p> <p>Certificate of Incorporation</p>	<p>+</p> <p>Certificate of Limited Partnership or Statement of Partnership Authority (Uniform) ① attach to application</p>		
<p>+</p> <p>Certificate of Good Standing or Certificate of Existence</p>	<p>+</p> <p>Certificate of Good Standing or Certificate of Existence</p>		

If foreign-based business, should documents come from state incorporated or Navajo Nation? If both, should it be the same ones from each as noted in Application?



Initial interview w/ RBDO

RBDOs coordinates Biz Site Lease approval process. [RBDOs link]

RBDO initial interview includes: review and screen business plan

Business Plan
 1 show feasibility of potential success of proposed business

Technical assistance is available from DED Support Services, RBDO, and BIA Agency RES.

Obtain Land Consent

Check w/ RBDO on land status

Secure customary land user's consent

Pass Chapter Resolution

Fill out Biz Site Lease Application

Applicant has 6 months to complete and file application, including clearances (step 3). The applications will otherwise be canceled and applicant must submit new application.

What marks the beginning of the 6 month period?

For Domestic Corporation

Articles of Incorporation

License to do biz in Navajo Nation

Evidence of authority for officers to execute docs

Resolution of BoD authorizing lease agmt

For Foreign Corporation

Same as Domestic Corporation +
 Registration as Foreign Corp w/ Navajo Nation

For Partnership

Partnership Agreement

For Individual, Married
 Application in both names

Exceptions.
Eastern Navajo Agency
 contact Crownpoint Office of Navajo Land Admin., Eastern RBDO + RES - clarify land status to ensure that proposed biz site is on Tribal trust land.
Western NA
 For biz sites w/in the 1934 Statutory Freeze Area, Hopi consent is also required. Contact Agency RBDO + RES for more info

Obtain land users consent, w/ assistance of Project Review Office, Division of Natural Resources - conducts onsite field investigations and files written report to RBDO.

1. Chapter meeting: applicant puts forward resolution to start biz
 2. Date set for hearing to present Chapter resolution. Also need 'grazing rights' > if don't have, must get from other family.
 3. Vote by Chapter on biz resolution.

Chapter Resolution Template

Application for Biz Site Lease

Location map of proposed site
 1 accurate survey of land; comply with Navajo Regional RES Survey Requirement Policy

Site plan w/ dimensions
 1 include approximate acreage, location of proposed and/or existing improvement(s), etc.

Preliminary building plans
 1 include explanation of how proper sanitation will be provided. Must comply w/ Federal and Tribal ordinances and regulations

Securing Site Clearance

Archaeological Survey (tribe, private)

Environm. Assessment (BIA, private)

Road Clearance (BIA, state)

Appraisal Report (BIA)

Sanitation Clearance (IHS)

Utilities Clearance (NTUA, APS)

Ethics Clearance - if required -

UST Compliance Report (EPA) if required

For all requests:
 How to request? - just call?
 Any specific form? Estimated cost + time frame? Will groups file written report w/ RBDO? If not, how to obtain written statement?

Negotiating Lease Terms

Negotiate terms and conditions of lease w/ RBDO

RBDO will prepare the EDC's resolution

EDC Resolution
 1 Prepared by RBDO

RBDO prepares Executive Summary, proposed lease instrument, and supporting docs for EDC review

Same as 'Executive Summary' that RBDO is to prepare?
 Exec. Summary = EDC Resolution? What's the proposed lease instrument?

Signature Approval Sheet (SAS) Circulation

Signature Approval Sheet (SAS)
 Also created by RBDO?

EDC Resolution

Chain of Approval of SAS + EDC Resolution

DED reviews SAS package for compliance w/its guidelines.

Department of Justice legal review by Dept. of Justice

Controller
 What happens here?

Legislative Counsel review + draft Biz Site Lease Resolution for; assign # to resolution

EDC
 Applicant must be present for EDC approval

Office of the President
 After approval, legal description + survey plot by licensed land surveyor - if not previously submitted

Office of the President approves resolution on behalf of the Navajo Nation

Final Approval by BIA

Approval by RES Regional Director
 Upon approval, RES Regional Director will assign # to Biz Site Lease + notify of additional requirements

BIA Requirements

Performance Bond amount as stated in Lease

Remittance of Lease Fee amount based on annual rental; payable to BIA

Public Liability, Personal Injury, Property Damage + other see lease for amount

Fire + Casualty extended coverage for full insurable value of all improvements on the leased premises

For non-Navajo

Trader's License w/ BIA Licensing

\$10,000 Trader's License Bond
 obtain + submit to BIA

BIA submits Lease for signatures
 Upon receipt of docs, Regional RES sends out approved Lease for signatures

Submit architectural for approval
 submit to Navajo Nation within 180 days after approval of Lease - or otherwise defined in Lease.

Congrats! You have a biz site lease.

Annual Requirements

Annual rental due date as stated in Lease

Financial Statements of Gross Receipts certified; submit annually to --

Form 200 Declaration of Interest in Lease submit annually on 5/15 to Navajo Tax Commission

Some Common Questions

Do I need a Biz Site Lease?
 If you want to build and maintain a physical structure on Navajo land, you will need to engage in a Business Site Lease.

Cost/time to acquire one?
 Obtaining a business site lease takes anywhere from 3-6 months depending on the availability of land and the approval process which involves both the Navajo Nation and the Bureau of Indian Affairs.

Who can apply for biz site lease?
 Individuals, group of individuals, partnership, or corporation under Navajo Nation or State law. The latter must be registered with the Navajo Nation as foreign corporation. Applicants can be Navajo or non-Navajo.

Who administers the land?
Chapters certified to administer land
 Shonto Chapter, Shonto, AZ (Western)
 Nahata Dzil (New Lands) Chapter, Sanders AZ (Ft. Defiance)
 Steamboat Chapter, Steamboat, AZ (Ft. Defiance)
 Newcomb Chapter, Newcomb, NM (Northern)
 Tuba City Chapter, Tuba City, AZ (Western)
 San Juan Chapter, Fruitland, NM (Northern)
 Ts'aa'Ka'an Chapter, Shiprock, NM (Northern)
 Sheep Springs Chapter, Sheep Springs, NM (Northern)
 Littlewater Chapter, Littlewater, NM (Eastern)
 Baahaali Chapter, Breadsprings, NM (Eastern)
 Cornfields Chapter, Cornfields, AZ (Ft. Defiance)
 Kayenta Chapter, Kayenta, AZ (Western)
 Naschitti Chapter, Naschitti, NM (Ft. Defiance)
 Lupton Chapter, Lupton, AZ (Ft. Defiance)
 Tolikan Chapter, - (Northern)
 Bodaway/Gap Chapter, - (Western)
 Chinle Chapter, Chinle, AZ (Chinle)
 Dilkon Chapter, Dilkon, AZ (Ft. Defiance)
 Greasewood Springs, Greasewood, AZ (Ft. Defiance)
 Whiterock Chapter, - (Eastern)
 Kinlichee Chapter, Kinlichee, AZ (Ft. Defiance)
 Toadlena/Two Grey Hills Chapter, Newcomb, NM (Shiprock)

Kayenta Township And Tuba City?
 Authorized to administer land. As a municipal government, has the authority to choose business sites and prepare the documentation for business site leasing. The Navajo Nation must still sign off on the business site lease. (www.kayentatownship-nsn.gov)