



# CRIT DEPARTMENT OF REVENUE AND FINANCE

## Business License Application Instructions and Frequently Asked Questions

### Business Information

- Line 1. Enter the Legal Business Name of the business. The legal name of a business can be the name of the person or entity that owns a business. If you are the sole owner of your business, the business's legal name is your full name. If your business is a partnership, the legal name is in your partnership agreement. For limited liability companies and corporations, the business's legal name should be the same as the name registered with a state government.
- Line 2. Enter the Federal Employer Identification Number provided to you by the Internal Revenue Service. If you are a sole proprietor or do not have a Federal Employer Identification Number, enter your Social Security Number.
- Line 3. Enter the physical location of the business. If you have no fixed place of business within the exterior boundaries of the Colorado River Indian Reservation, enter the physical location where you will be conducting business outside of the Reservation.
- Line 4. Enter the mailing address of the business, including city, state, and zip, if different from Line 3.
- Line 5. Enter the telephone number for the business, including area code.
- Line 6. Enter the fax number for the business. If none, enter "None".
- Line 7. Enter an email address for the business. This can be the personal email address of the owner. If none, enter "None."
- Line 8. Enter the date you started doing business on the Colorado River Indian Reservation.
- Line 9. Check the appropriate box to identify your business as selling either goods or providing services, or both.
- Line 9a. If your business sells tobacco, place a check next to the box for either retail or wholesale sales. If you are both a retailer and distributor of tobacco, check both. If you do not sell tobacco, skip this question.
- Line 9b. If your business sells alcohol, place a check next to the box for either retail or wholesale sales. If you are both a retailer and distributor of tobacco, check both. If you do not sell alcohol, skip this question.

### Owner and Contact Information

- Line 10. Enter the name of the primary owner of the business.
- Line 11. Enter the mailing address for the primary owner of the business, including city, state, and zip. This can be the same as Line 4.
- Line 12. Enter the name of the primary contact person for communication purposes.
- Line 13a. Enter the telephone number for the primary owner of the business or the primary contact person. This can be the same as Line 5.
- Line 13b. Enter the fax number for the primary owner of the business or the primary contact person. This can be the same as Line 6.
- Line 13c. Enter a valid email address for the primary owner of the business or the primary contact person. This can be the same as Line 7.
- Line 14. Indicate whether you are an enrolled tribal member of CRIT. If yes, enter your enrollment number. If you are not an enrolled member of CRIT, skip this question.
- Line 15. Indicate whether you are an enrolled tribal member of another Indian tribe. If yes, enter the name of the Indian tribe. If you are not an enrolled member of another Indian tribe, skip this question.

### Additional Business Information

- Line 16. Check the appropriate box to identify your business as either for profit or not-for-profit.

- Line 17. Check the appropriate box that best describes your business. Please check *all* that apply. Properly documented tax-exempt 501(c)(3) organizations are exempt from paying the license fee, but must still apply for a license. If you check this box, you may be requested to provide proof of IRS 501(c) certification.
- Line 17a. If you checked the box for "Corporation" in Line 17, enter the state, states, or tribes where your business is incorporated. If you are not a corporation, skip this question.
- Line 18. Indicate whether you currently have a lease for land with the Colorado River Indian Tribes. If you do not have a CRIT land lease, skip this question.
- Line 19. Indicate by checking "YES" or "NO" whether your business has been issued a CRIT Tribal Business License within the past five (5) years. If yes, enter the previous CRIT business license number.
- Line 20. Indicate by checking "YES" or "NO" whether you have previously applied for a CRIT Tribal Business License under another business name. If yes, enter the prior business name.
- Line 21. Indicate by checking "YES" or "NO" whether any business license from any tribal, federal, state or local government has been revoked or suspended, or if you have ever had an application denied. If yes, please *identify where the revocation, suspension or denial took place, and why.*

### Type of License Requested

Indicate the type of license requested by checking the appropriate type of license. You may only apply for one type of license.

- TEMPORARY. A Temporary License is required if you intend to conduct business for four (4) consecutive days or less. You must indicate the month, day and year when you intend to start conducting business. If no date is entered, the date the license is issued will be used. For example, if you wish to conduct business from February 15 through February 18, and you file your application on February 8 but do not indicate the start date and the license is issued on February 12, the license will be valid from February 12 through February 15.
- SEASONAL. A Seasonal License is required if you intend to conduct business for more than four (4) consecutive days, but less than three (3) consecutive months. You must indicate the month, day and year when you intend to start conducting business. If no date is entered, the date the license is issued will be used.
- ANNUAL. An Annual License is required if you intend to conduct business for more than three (3) consecutive months during a calendar year. Annual business licenses expire on December 31 of the year of issuance regardless of when the license is issued. Fees will not be prorated.
- PEDDLER. A Peddler License is required if you qualify as a "peddler." A peddler is any person with no fixed place of business anywhere who goes from any place to place within the Colorado River Indian Tribes' Reservation for the purpose of offering for sale, displaying or exposing for sale, selling or attempting to sell, and delivering immediately upon sale, or attempting to obtain orders for, the goods, wares, products, merchandise, food, or other property that the person is carrying or otherwise transporting. A peddler is a transient merchant who does not remain or intend to remain in any one location or within 100 yards of that location for more than four (4) consecutive days. If you are a peddler, you will not be required to pay tribal tax. Peddler Licenses expire on December 31 of the year of issuance regardless of when the license is issued. Fees will not be prorated.
- EXPEDITED DELIVERY. If you want your license sent to your mailing address by Express Mail, an expedited delivery fee applies. The expedited delivery fee must be paid in addition to the applicable license fee. If this box is not checked, you will receive your application by regular U.S. Mail.

### Consent and Verification

- Line 22. Read the conditions of license, and sign and date the application where indicated.

### Frequently Asked Questions

How do I know if I need a tribal business license? A CRIT business license is required for any person or entity desiring to do business on the Colorado River Indian Reservation. Each business is responsible for determining which type of license it needs.

If I have a CRIT business license, do I still need to comply with other laws and apply for other licenses? Yes. Your business may have additional tribal, local, state, or federal licensing requirements. Each business is responsible for complying with all applicable laws and regulations.

Is the information submitted to the Department confidential? Yes. Personal information, such as your social security number, is confidential and will not be disclosed to persons not affiliated with the Department, except as required by applicable law.

What do I do if I move my business or change my business's name? Any update to business information must be reported to the Department. A new application will be required.

How do I renew my license? It is your responsibility to renew your business license on time, regardless of whether the Department issues a courtesy reminder notice. Penalties and interest are assessed for delinquent accounts, regardless of whether you receive a renewal notice. If your license is eligible for renewal, you will receive a partially completed application in the mail. You should verify that all of the Department's information about your business is correct.

What do I do if I sell or close my business? Business licenses are not automatically canceled. You must contact the Department to cancel your license. Fees will not be prorated. Please be prepared to provide the date the business closed or sold, and the name of the new owner, if applicable.

Are there penalties if I forget to apply for a license on time? Yes. All late applications and payments are subject to penalties, late fees, and interest starting the first day. However, there is a fourteen (14) day grace period applicable to all license types. If an application is filed within the first 14 days of its due date or from the date of first conducting business, no late fees or interest will be applied. After the 14<sup>th</sup> day, all late fees and interest will be applied commencing from the due date or date of first conducting business.

How much are late fees? Late fees are applied starting from the due date and, thereafter, the first day of the month until paid. The late fee for the first month is \$12. The late fee is \$8 for each month thereafter.

How much is the interest? In addition to the late fee, there is simple interest of 8% per annum applied to the applicable license fee for each day the application is late. The total interest due is calculated by multiplying the applicable per day interest by the number of days late (rounded to the nearest penny). For example, if you are conducting business as of January 1 but do not apply for an Annual business license and pay the fee until January 15, you will owe the license fee of \$100, a late penalty of \$12 and interest of \$0.31 ( $.02192 \times 14$  days (rounded to the nearest penny)) for a total due of \$112.31.