

<b>TPT-1 DEDUCTION CODE . . . . . available for:</b>	<b>STATE BUS CODE</b>	<b>CITY BUS CODE</b>
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<b>DEDUCTION CODES - ALPHABETICAL ORDER</b>		
<b>STATE AND/OR CITY DEDUCTION CODES THAT APPLY IN ALL CITIES:</b>		
<b>CODES THAT ONLY APPLY IN CERTAIN CITIES SHOWN BELOW</b>		
<b>508</b> - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 36, 7 & 13, 20 & 24)	14 – 17 - 29	17 – 29 - 214
<b>608</b> - PC: COST of 508 DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>592</b> - ALTERNATIVE FUEL VEHICLES (p. 36, 5, 18)	14 – 17 - 29	17 – 29 - 214
<b>587</b> - ALT FUEL to USED OIL FUEL BURNER (p. 26, 5, 18)	4 – 17 - 29	4 – 17 - 29
<b>657</b> - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 38)	12	N/A
<b>527</b> - AMUSE: Monthly MEMBERSHIP Fees (p. 39)	12	N/A
<b>661</b> - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 39)	12	12
<b>670</b> - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 39)	12	12
<b>666</b> - AMUSE: TRAN LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 39)	12	N/A
<b>596</b> - APPLICATION SERVICES to TEST Students (p. 28, 36, 6, 19)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
<b>558</b> - BAD DEBT DEDUCTION  (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9- 10-11-12-13-14- 15-17-19-25-26- 29-41-49-51-56	4-5-6-9-10-11-12-15-16- 17-18-19-20-27-28-29- 37-44-45-49-51-62-85- 116-144-213-214-244
<b>606</b> - BUS or URBAN MASS TRANSIT VEHICLE (p. 36, 8, 21)	14 – 27 - 29	17 – 29 - 214
<b>706</b> - PC: COST of 606 DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>640</b> - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34)	6 – 12 - 25	6 – 12 – 44 – 144 - 244
<b>510</b> - CHEMICALS that cause CHANGE in Product (p. 11, 17)	17 – 29 - 129	17 - 29
<b>750</b> - CITY - DIRECT CUSTOMER SERVICE	N/A	11 – 17 – 29 – 62 - 214
<b>760</b> - CITY - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
<b>770</b> - CITY - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
<b>595</b> - CLEAN ROOM for SEMICONDUCTORS (p. 36, 45, 8, 12)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214

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<b>586</b> - CLOTHING for Paper Manufacturing (p. 4, 17)	17 - 29	17 - 29
<b>634</b> - COMM LEASE BETWEEN AFFILIATES (p. 31)	13	45 - 213
<b>664</b> - COMM LS: AGRICULTURAL PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. 32)	13	N/A
<b>659</b> - COMM LS: ELIG TRANSP FACILITY (p. 33)	13	N/A
<b>642</b> - COMM LS: to LICENSED NURSING CARE INSTITUTION (p. 33)	13	N/A
<b>638</b> - COMM LS: to NONPROFIT for MLB or GOLF (p. 32)	13	N/A
<b>647</b> - COMM LS: to NONPROFIT for RODEO (p. 32)	13	N/A
<b>669</b> - COMM LS: PROFIT A PRENDRE (p. 33)	13	N/A
<b>655</b> - COMM LS: for RELIGIOUS WORSHIP (p. 32)	13	N/A
<b>650</b> - COMM LS: RESIDENTIAL > 29 DAYS (p. 32)	13	N/A
<b>682</b> - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 34)	13	45 - 213
<b>583</b> - COMMODITIES SALE warehoused in AZ (p. 4, 16)	17 - 29	N/A
<b>687</b> - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 14)	29 - 129	17 - 29
<b>565</b> - COMPUTER DATA CENTER EQUIPMENT (p. 6, 19)	17 - 29	17 - 29
<b>665</b> - PC: COST of 565 DED in Gross Income (p. 45)	15	15 - 16 - 37
<b>536</b> - DRUGS - OXYGEN Prescribed by DOCTOR (p. 36, 1, 16)	14 - 17 - 29	17 - 29 - 214
<b>526</b> - DURABLE MED EQUIP - RX & HCPC # for Home Use (p. 36, 1, 16)	14 - 17 - 29	17 - 29 - 214
<b>617</b> - ELECTRICITY SENT OUT-OF-STATE (p. 26, 23)	4 - 29	N/A
<b>589</b> - ENVIRONMENTAL RESPONSE & REMEDATION (p. 43, 3 & 6, 19)	15 - 17 - 29	15 - 17 - 29
<b>607</b> - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 - 15 - 17 - 29	17 - 29
<b>590</b> - EYEGLASSES CONTACTS Sold on RX (p. 1, 16)	17 - 29	17 - 29
<b>746</b> - FOOD & ACCESSORIES to NONPROFIT THAT PROVIDES FREE MEALS to NEEDY	N/A	17 - 29 - 62

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<b>512</b> - FOOD to AIRLINE that is FREE to PASSENGERS (p. 42, 5, 18)	11 - 17 - 29	11 - 17 - 29
<b>514</b> - FOOD for ARIZ PRISON or JAIL (p. 41, 5, 18)	11 - 17 - 29	62
<b>566</b> - FOOD ITEMS Provided FREE to TRANSIENT LODGER (p. 5, 15)	17 - 29	N/A
<b>568</b> - FOOD to RESTAURANT for EMPLOYEES (p. 2, 16)	17 - 29 - 129	17 - 29
<b>506</b> - FOOD RETAIL Sales for HOME PREP (p. 1, 16)	17 - 29	SEE CITY SPECIFIC CODE 506 BELOW
<b>507</b> - FOOD RETAIL Sales to RESTAURANT (p. 1, 17)	17 - 29	17 - 29 - 62
<b>569</b> - FOOD to SCHOOL DISTRICT / CHARTER SCHOOL (p. 42, 2, 17)	11 - 17 - 29	11 - 17 - 29 - 62
<b>513</b> - FOOD purchased with SNAP Cards (p. 42, 1, 16)	11 - 17 - 29	11 - 62
<b>777</b> - Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 - 44 - 144 - 214 - 244
<b>598</b> - FUEL to HEALTHY FOREST BUSINESS (p. 6, 19)	17 - 29	N/A
<b>509</b> - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 26, 4, 17)	4 - 17 - 29	4 - 17 - 29
<b>515</b> - FUEL: Taxed Motor Vehicle, USE, AVIATION JET (p. 36, 2, 14)	14 - 17 - 29	17 - 29
<b>563</b> - GAS for COMPRESSOR EQUIPMENT (p. 19)	29 - 129	17 - 29
<b>581</b> - GROUNDWATER MEASURING DEVICES (p. 36, 43, 8, 21)	14 - 15 - 17 - 29	15 - 16 - 17 - 29 - 37 - 214
<b>691</b> - PC: COST of 591 DED in Gross Income (p. 45)	15	15 - 16 - 37
<b>594</b> - HEARING AIDS but not batteries (p. 36, 1, 16)	14 - 17 - 29	17 - 29 - 214
<b>533</b> - INSULIN + SYRINGES + TEST STRIPS (p. 1, 16)	17 - 29	17 - 29
<b>752</b> - INCOME PRODUCING CAPITAL EQUIP ANCILLARY M&E TO TREAT WASTE	N/A	17 - 29 - 214
<b>782</b> - PC: COST of 752 DED in Gross Income	N/A	15 - 16 - 37
<b>630</b> - JOB PR: to LIC BUS - FREE MAG NEWS (p. 30)	10	N/A
<b>561</b> - JOB PR: Cost of POSTAGE FREIGHT (p. 30)	10	10
<b>637</b> - JOB PR: Delivered OUT-OF-STATE (p. 30)	10	N/A

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<b>519</b> - LIBRARY MATERIALS to PUBLIC Libraries (p. 5, 15)	17 - 29	17 - 29
<b>520</b> - LIVESTOCK POULTRY Feed etc to COMMERCIAL BUSINESS (p. 5, 14)	17 - 29	SEE CITY SPECIFIC CODE 720 BELOW
<b>516</b> - LIVESTOCK POULTRY Growth Implants or Meds (p. 5, 14)	17 - 29	N/A
<b>588</b> - LIQUOR by LIQUOR WHOLESALER (p. 6)	17	17
<b>521</b> - LOTTERY TICKETS by Retailer (p. 2, 17)	17 - 29	17 - 29
<b>602</b> - MAGAZINES promote AZ TOURIST TRAVEL (p. 29, 3, 17)	9 – 17 – 29	17 - 29
<b>585</b> - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 36, 8, 21)	14 – 17 - 29	SEE CITY SPECIFIC CODE 585 BELOW
<b>685</b> - PC: COST of 585 DED in Gross Income (p. 45)	15	SEE CITY SPECIFIC CODE 685 BELOW
<b>579</b> - M&E used to DRILL or EXTRACT OIL GAS for Commercial Purposes (p. 36, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
<b>679</b> - PC: COST of 579 DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>524</b> - M&E for ELECTRIC UTILITY business (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
<b>624</b> - PC: COST of 524 DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>597</b> - M&E to meet Fed & State POLLUTION Regs Rules (p. 36, 9, 22)	14 – 17 – 29 - 129	17 – 29 - 214
<b>697</b> - PC: COST of 597 DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>523</b> - M&E Commercial MINING Operation Used Directly to extract ores or minerals (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
<b>623</b> - PC: COST of 523 DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>554</b> - M&E used in HEALTHY FOREST PROJECT (p. 9, 22)	17 - 29	N/A
<b>654</b> - PC: COST of 554 DED in Gross Income (p. 45)	15	N/A
<b>603</b> - M&E REPAIR PARTS HEALTHY FOREST PROJECT (p. 6, 19)	17 - 29	N/A

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<b>525</b> - M&E & Technology to Assist DISABLED to be FUNCTIONAL (p. 4, 17)	17 - 29	N/A
<b>522</b> - M&E used directly in MFTG, PROCESSING, FABR, PRINTING Etc. (p. 36, 7, 20)	14 - 17 - 29 - 129	17 - 29 - 214
<b>622</b> - PC: COST of 522 DED in Gross Income (p. 45)	15	15 - 16 - 37
<b>599</b> - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14 - 15 - 17 - 29	15 - 16 - 37
<b>532</b> - M&E to Repair CARRIER AIRCRAFT (p. 36, 7, 20)	14 - 17 - 29	17 - 29 - 214
<b>632</b> - PC: COST of 532 DED in Gross Income (p. 45)	15	15 - 16 - 37
<b>577</b> - M&E for POULTRY & EGG Production (p. 36, 9, 22)	14 - 17 - 29	17 - 29 - 214
<b>677</b> - PC: COST of 577 DED in Gross Income (p. 45)	15	15 - 16 - 37
<b>553</b> - M&E used in Research & Development (p. 36, 8, 21)	14 - 17 - 29 - 129	17 - 29 - 214
<b>653</b> - PC: COST of 553 DED in Gross Income (p. 45)	15	15 - 16 - 37
<b>539</b> - M&E Etc to TELECOMMUNICATIONS Business (p. 36, 7, 20)	14 - 17 - 29 - 129	17 - 29 - 214
<b>639</b> - PC: COST of 539 DED in Gross Income (p. 45)	15	15 - 16 - 37
<b>578</b> - M&E for TV STATION DIGITAL BROADCAST (p. 36, 9, 22)	14 - 17 - 29	17 - 29 - 214
<b>678</b> - PC: COST of 578 DED in Gross Income (p. 45)	15	15 - 16 - 37
<b>652</b> - MINE: ACTUAL FREIGHT COST (p. 37)	2	N/A
<b>658</b> - MINE: PROCESS COST - SHIPMENT Out Of State (p. 37)	2	N/A
<b>747</b> - MINING METALLURGICAL SUPPLIES	N/A	17 - 29 - 214
<b>529</b> - MV sold at AUCTION to NONRESIDENT (p. 5)	17	N/A
<b>501</b> - MV MFTR CASH REBATE Assigned to SELLER (p. 11)	17 - 29	17 - 29
<b>528</b> - MV + Parts to MOTOR CARRIER LESSOR (p. 5, 18)	17 - 29	17 - 29

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<b>530</b> - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 3)	17	N/A
<b>531</b> - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 12)	17	N/A
<b>541</b> - MV to NONRESIDENT that is shipped OUT-OF-STATE (p. 1)	17	17
<b>580</b> - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 3)	17	N/A
<b>757</b> - NAT GAS TO PUBLIC UTIL for POWER GEN	N/A	4
<b>570</b> - SALES of TPP to NATIVE AMERICAN THAT OCCUR ON RESERVATION	10 – 11 – 14 – 15 – 17 - 29	10 – 11 – 15 – 16 – 17 – 27 – 29 – 62 – 116 - 214
<b>605</b> - NEAT ANIMALS HORSES used for BREEDING (p. 36, 7, 20)	14 – 17 - 29	N/A
<b>573</b> -TPP/ PC: NONPROFIT ORG APT HOUSING for Low Income Persons Over 62 (p. 36, 45, 3, 15)	14 – 15 – 17 - 29	N/A
<b>544</b> - TPP to NONPROFIT that gives FREE MEALS to NEEDY on a regular basis (p. 36, 3, 15)	14 – 17 - 29	N/A
<b>644</b> - PC: COST of 544 DED in Gross Income (p. 45)	15	N/A
<b>575</b> - TPP to NONPROFIT ORG for HANDICAP Program (p. 36, 3, 15)	14 – 17 – 29	17 – 29 - 214
<b>675</b> - PC: COST of 575 DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>749</b> - \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
<b>758</b> - OTHER TAXES/FEES ALLOWED BY MCTC SEC 260	N/A	5 – 17 - 29
<b>502</b> - PC: 35% DEDUCTION Allowed (p. 43)	15	15 – 16 - 37
<b>557</b> - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 48)	15	15 – 16 - 37
<b>690</b> - PC: DESIGN PHASE or PROFESSIONAL SERVICES (p. 49)	15	N/A
<b>560</b> - PC: DEVELOPMENT FEES paid (p. 46)	15	15 – 16 - 37
<b>673</b> - PC: DOMESTIC VIOLENCE SHELTER (p. 45)	15	N/A
<b>683</b> - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 45)	15	15 – 16 - 37

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<b>663</b> - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 43)	15	27
<b>555</b> - PC: HEALTHY FOREST Structure (p. 46)	15	N/A
<b>681</b> – PC: INCOME FROM OUT-OF-STATE PROJECTS	15	15 – 16 - 37
<b>600</b> - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 44)	15	15 – 16 - 37
<b>518</b> - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 43)	15	N/A
<b>698</b> - PC: LAUNCH SITE Construction (p. 45)	15	N/A
<b>689</b> - PC: LAWN MAINTENANCE SERVICES (p. 48)	15	15
<b>500</b> - PC: MAINTENANCE REPAIR Etc CONTRACT with PROPERTY OWNER (p. 46 and 51)	15	15 – 16 - 37
<b>694</b> - PC: MANUFACTURED BLDG delivered OUT-OF-STATE (p. 49)	15	N/A
<b>668</b> - PC: MANUFACTURED BLDG RESALE to DEALER (p. 43)	15	27
<b>667</b> - PC: MILITARY REUSE ZONE PROJECTS (p. 43)	15	N/A
<b>719</b> - PC: MIXED WASTE PROCESS FACILITY (p. 46)	15	N/A
<b>696</b> - PC: STATE UNIVERSITY RESEARCH INFRASTRUCTURE PROJECT (p. 46)	15	N/A
<b>550</b> - PC: SUBCONTRACTING INCOME (p. 47)	15	15
<b>686</b> - PC: TERMITE or PEST TREATMENT (p. 46)	15	15
<b>562</b> - PC: Sale of USED MFTRD HOME (p. 43)	15	27
<b>534</b> – PERSONAL HYGIENE ITEMS sold to TRANS LODGING BUSINESS (p. 5, 15)	17 – 29	17 - 29
<b>535</b> - PIPES VALVES 4" for WATER OIL GAS (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
<b>635</b> - PC: COST of 535 DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>571</b> - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 2)	17 - 29	17 - 29
<b>680</b> - PPR: CAR RENTAL SURCHARGES (p. 36)	14	214
<b>631</b> - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 35)	14	N/A
<b>556</b> - PPR: Lease Payment Transferred to 3 <sup>rd</sup> PARTY LEASING COMPANY (p. 36)	14	N/A

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<b>660</b> - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 36)	14	214
<b>651</b> - PPR: PHOTOS Etc for ARIZ TOURISM (p. 35)	14	N/A
<b>593</b> - PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE	14	214
<b>756</b> – PPR: TPP SEMI or PERMANENTLY INSTALLED IN OTHER TAXING CITY	N/A	214
<b>656</b> - PPR: VEHICLE REG FEE REIMBURSEMENT (p. 35)	14	214
<b>748</b> - PROSTHETIC RECOMMENDED by DOCTOR	N/A	17 – 17 - 214
<b>559</b> - PROSTHETIC RX by MEDICAL PROFESSIONAL (p. 36, 1, 16)	14 – 17 – 29	17 – 29 - 214
<b>628</b> - PUB: ADVERTISING INCOME (p. 29)	9	N/A
<b>572</b> - TPP to QUAL COMMUNITY HEALTH CENTER (p. 36, 3, 15)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 85
<b>672</b> - PC: COST of 572 DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>545</b> - TPP to QUALIFIED HEALTH CARE ORG used for Health Medical Purposes ONLY (p. 26, 31, 30, 30, 41, 36, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	N/A
<b>645</b> - PC: COST of 545 DED in Gross Income (p. 45)	15	N/A
<b>671</b> - CITY SALES TO QUALIFIED HEALTH CARE ORG	N/A	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 85 - 214
<b>771</b> - PC: COST of 671 DED in Gross Income	N/A	15 – 16 - 37
<b>574</b> - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 36, 3, 15)	14 – 17 - 29	N/A
<b>674</b> - PC: COST of 574 DED in Gross Income (p. 45)	15	N/A
<b>699</b> - TPP to QUALIFIED HEALTH SCIENCE EDUC INSTITUTION (p. 30, 30, 36, 3, 16)	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
<b>799</b> - PC: COST of 699 DED in Gross Income (p. 45)	15	N/A
<b>546</b> - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 26, 31, 29, 30, 41, 36, 2, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 85 - 214
<b>646</b> - PC: COST of 546 DED in Gross Income (p. 45)	15	15 – 16 - 37

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<b>576</b> - RAILROAD Stock Rails Signal Equipment (p. 36, 7, 21)	14 – 17 - 29	17 – 29 - 214
<b>676</b> - PC: COST of <b>576</b> DED in Gross Income (p.45)	15	15 – 16 - 37
<b>604</b> - RENEWABLE ENERGY CREDIT Sales (p. 26, 6, 19)	4 – 17 - 29	4 – 17 - 29
<b>755</b> - RENTAL OF IRS "LOW INCOME UNIT"	N/A	45 - 213
<b>503</b> - RESALE – Sales for Resale	4-5-10-11-13- 14-17-29-41-49	4-5-10-17-29-45-49-62- 213-214
<b>662</b> - REST: FOOD to NONPROFIT FEEDS NEEDY regularly for free (p. 43, 19)	11 - 29	29
<b>567</b> - RET: Sale of CASH EQUIVALENTS (p. 2)	17	17
<b>505</b> - RET: COLLEGE TEXTBOOKS required (p. 1, 17)	17 - 29	SEE CITY SPECIFIC CODE 738 BELOW
<b>564</b> - RET: 3% of Income Sub to E911 Tax (p. 55)	912	N/A
<b>609</b> - RET: FET on HEAVY TRUCK TRAILER (p. 10)	17	17
<b>610</b> - RET: FET on USE FUEL SALE (p. 10)	17	17
<b>504</b> - RET: INTERSTATE COMMERCE Sales (p. 2)	17	10 – 17 – 49 – 62 - 116
<b>601</b> - RET: PRECIOUS METALS and COINS (p. 2)	17 – 29	17 - 29
<b>537</b> - RET: SEEDS Etc. to COMMERCIAL BUSINESS (p. 4, 14)	17 - 29	N/A
<b>549</b> - RET: SERVICES Provided by SELLER (p. 1, 52)	17 - 29	N/A
<b>611</b> - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 11, 18)	17 – 29 – 129	17 - 29
<b>542</b> - RET WARRANTY or SERVICE Contract (p. 1)	17 – 29	17 - 29
<b>613</b> - RET: WASTE TIRE DISPOSAL FEE (p. 11)	17	17
<b>614</b> - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 11)	17	17
<b>591</b> - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 36, 8, 21)	14 – 17 - 29	17 – 29 - 214
<b>691</b> - PC: COST of <b>591</b> DED in Gross Income (p. 45)	15	15 – 16 - 37
<b>538</b> - SOLAR ENERGY DEVICES (p. 36, 45, 11, 23)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
<b>754</b> - PART IMPROVED PROP SOLD BY/TO SPEC BLDR	N/A	16
<b>753</b> - SPEC BLDR: RECONSTRUCT - PRIOR VALUE	N/A	16

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<b>552</b> - TPP Incorporated in PC Project (p. <b>37, 3, 15</b> )	2 – 17 - 29	17 - 29
<b>551</b> - TAX COLLECTED or FACTORED included in Gross Receipts	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-28-29-37-44-45-49-51-62-85-116-144-213-214-244
<b>627</b> - TELEC: CARRIER ACCESS CHARGES (p. <b>28</b> )	5	5
<b>641</b> - TELEC: COMMON LINE CHARGES (p. <b>28</b> )	5	N/A
<b>633</b> - TELEC: DB SATELLITE TV SERVICES (p. <b>28</b> )	5	N/A
<b>517</b> - TELEC: INTERNET ACCESS fees (p. <b>28 &amp; 29</b> )	5	5
<b>643</b> - TELEC: INTERSTATE TELEC SVCS (p. <b>29</b> )	5	5
<b>649</b> - TELEC: SVCS PREPAID CARD or AUTH (p. <b>28</b> )	5	5
<b>619</b> - TELEC: SVCS SAT TV / DATA TRAN (p. <b>28</b> )	5	N/A
<b>751</b> - TELEC UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214
<b>781</b> - PC: COST of <b>751</b> DED in Gross Income	N/A	15 – 16 - 37
<b>711</b> - TRADE-IN ALLOWANCE (p. <b>53</b> )	14 – 17 - 29	17 – 29 - 214
<b>636</b> - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and < 50% ANNUAL OCCUPANCY (p. <b>34</b> )	25	N/A
<b>701</b> - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. <b>35</b> )	25	44 – 144 - 244
<b>704</b> - TR LODG: EXEMPT SERVICES (p. <b>34</b> )	25	44 – 144 - 244
<b>629</b> - TR LODG: MOBILE HOME ETC for more than 29 DAYS (p. <b>34</b> )	25	N/A
<b>648</b> - TR LODG: SERVICE COMMISSIONS (p. <b>35</b> )	25	44 – 144 - 244
<b>615</b> – TRANSPORT of PERSONS by AIR - FED LAW EXEMPT (p. <b>24</b> )	6	N/A
<b>612</b> – TRANSPORTATION or AMUSE: ARRANGED & EXEMPT (p. <b>25, 40</b> )	6 - 12	6 - 12
<b>702</b> - TRANSPORTATION or AMUSE Resale: ARRANGED & TAXED (p. <b>25, 40</b> )	6 - 12	6
<b>616</b> - TRANSP: RAILROAD INTERSTATE (p. <b>24</b> )	6	6
<b>620</b> - TRANSP: RAILROAD RESALE (p. <b>25</b> )	6	N/A
<b>625</b> - TRANSP: RR TRANSPORT of FERTILIZER (p. <b>25</b> )	6	N/A
<b>543</b> - USGOV: Sale to MMAR for GOVT Contract (p. <b>37, 11</b> )	2 – 17	17
<b>547</b> - USGOV: Sale by MMAR to U.S. GOVT (p. <b>36, 11</b> )	14 – 17	17

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<b>548</b> - USGOV: Sales Allowed 50% RETAIL Income Deduction (p. 11)	17	17
<b>688</b> - USE TX: ADVERTISING SUPPLEMENTS (p. 14)	29	N/A
<b>684</b> - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 14)	29	29
<b>692</b> - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 56)	29	N/A
<b>693</b> - USE TX: \$200 DEDUCTION for FOREIGN PURCHASES (p. 14)	29	N/A
<b>703</b> - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIVERSITY (p. 17)	29 - 30	N/A
<b>695</b> - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 17)	29	N/A
<b>705</b> - USE TX: RX PLAN ID CARDS / PARTS (p. 18)	29 - 129	N/A
<b>709</b> - USE TX UTIL: REV Taxed under CL 004 (p. 25)	26 - 29	29
<b>707</b> - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 19)	26 - 29 - 129	N/A
<b>708</b> - VENDOR DISCOUNTS or CUSTOMER RETURNS	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51	4-5-6-9-10-11-12-15-16-17-18-19-20-27-28-29-37-44-45-49-51-62-85-116-144-213-214-244
<b>621</b> - UTIL: DEVELOPMENT FEES (p. 26, 23)	4 - 29	4
<b>710</b> - UTIL: ELECTRICITY or NATURAL GAS TO MANUFACTURER or SMELTER (p. 27, 23)	4 - 29 - 129	N/A
<b>511</b> - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECH (p. 26, 4, 17)	4 - 17 - 29	17 - 29
<b>626</b> - UTIL: INSTALLED PROP REIMBURSEMENT (p. 26, 23)	4 - 29	4
<b>618</b> - UTIL: SOLAR CUSTOMER TRANSFERS (p. 27)	4	4

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<b>CITY SPECIFIC CODES:</b> <b>THE FOLLOWING CODES MAY <u>ONLY</u> BE TAKEN IN THE CITIES LISTED</b>		
<b>729</b> - EXEMPT LOCAL ADVERTISING CITIES: <b>EG.GI.HB.LH.QZ.SA.TC.TN.WL.</b>	N/A	18
<b>717</b> - EXEMPT CoinOp CLEANING MACHINES CITIES: <b>BH.BS.BE.CA.CG.CK.DC.EL.GI.GB.LH. MA.OR.PV.PK.PA.PM.PP.SF.SR.SY.TC.TN. WB.WL.WS.</b>	N/A	214
<b>738</b> - EXEMPT COLLEGE TEXTBOOK SALES CITIES: <b>EG.MP.PM.SV.TY.</b>	N/A	17 - 29
<b>745</b> - EXEMPT COMMERCIAL PROP RENTS CITIES: <b>JO.LH.OR.SV.</b>	N/A	45 - 213
<b>732</b> - EXEMPT CONTRACTING FT HUACHUCA CITY: <b>SR</b>	N/A	15 – 16 - 37
<b>742</b> - DONATION TO 501c3 CHAR ORGANIZATION CITIES: <b>CE.CK.CC.KM.MA.MP.PG.PL.QZ.QC.</b>	N/A	29
<b>737</b> - EXEMPT FINE ART PAINTING / SCULPTURE CITIES: <b>BB.LP.OR.</b>	N/A	17 - 29
<b>506</b> - FOOD RETAIL Sales for HOME PREP CITIES: <b>BH.CE.CC.EL.HC.JO.KM.LH.MH.MA.OR .PK.QZ.SA.SI.SP.TS.TY.WL.</b>	SEE STATE CODE 506 ABOVE	17 - 29
<b>731</b> EXEMPT GOLF COURSE GREENS FEES CITIES: <b>BB.DC.PA.SN.TN.WC.</b>	N/A	12

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<b>726</b> - EXEMPT TRANSACTIONS WITH GOVT AGENCIES CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.	N/A	2-4-5-9-10-11-12- 15-16-17-18-27-29- 37-44-45-49-85- 144-213-214-244
<b>730</b> - EXEMPT HEALTH DANCE SPORT FEES CITIES: BS.BB.CA.CG.CD.CF.DH.DC.EL.FL.FH. FD.GL.GY.GU.JO.KN.KM.LH.LP.MH.MA. MM.OR.PG.PK.PA.PS.PM.PL.SA.SU.SL. SR.SO.ST.SY.SI.TL.TC.TN.TS.WT.WB.WL. WM.YT.YM.	N/A	12
<b>713</b> - EXEMPT JOB PRINTING LICENSED PUBLISHERS CITIES: BE.CG.CD.DC.GB.GL.GY.HC.LH.MH. MA.OR.PS.PM.QZ.SN.SY.TN.YT.	N/A	10
<b>720</b> - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMM BUS CITIES: BH.BE.CG.CV.CC.DC.GB.HC.MH.MP. OR.PM.QZ.QC.SN.TC.WC.WS.YM.	N/A	17 - 29
<b>585</b> - M&E used for COMMERCIAL AGRICULTURE Crops and Products CITIES: BE.CG.DC.FH.LH.MP.PK.PM.WC.	SEE STATE CODE 585 ABOVE	17 – 29 - 214
<b>685</b> - PC: COST-585 DED in GR INCOME CITIES: BE.CG.DC.FH.LH.MP.PK.PM.WC.	SEE STATE CODE 685 ABOVE	15 – 16 - 37
<b>739</b> - EXEMPT MFTRD ITEM USED TESTING CITIES: HC.OR.PS.TN.	N/A	17
<b>722</b> - EXEMPT MOTOR VEH TRANSPORT FOR HIRE CITIES: CW.SA.SR.TC.TN.WS.	N/A	6

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<b>736</b> - EXEMPT NEAT etc ANIMALS to BREED CITIES: CG.CC.HC.MH.MP.PM.QC.SN.WC.	N/A	17 - 29
<b>714</b> - QUALIFIED: HOSPITAL, HEALTH CARE, COMMUNITY HEALTH CENTER CITIES: BH.BS.CG.CK.CD.CC.DH.DC.EG.EL.FL. FH.FD.GB.GY.GU.HY.HC.LH.MP.MM.OR.PG. PV.PK.PA.PS.PM.PP.PL.QZ.SF.SA.SL.SN.ST. SV.SY.SI.SP.TL.TN.TS.TY.WT.YT.	N/A	45 - 213
<b>761</b> - PART of SINGLE ITEM SALE TAXED at 0% CITIES: GL.YM	N/A	17 - 29
<b>733</b> - SPEC BLDR: EXEMPT COST OF LAND CITIES: DC.PA.WS	N/A	16
<b>734</b> - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND CITIES: BH.CE.KM.LH.MH.PK.PM.PP.PL.QZ.SF. SL.TL.WC.	N/A	16
<b>727</b> - TAX MORATORIUM - REAL PROPERTY CITIES: DC.EL.	N/A	15 - 16 - 37 - 45 - 213
<b>740</b> - EXEMPT TEL SVCS BY CABLE TV SYSTEM CITIES: BS.BB.CF.CW.EL.HY.KN.KM.LH.MM. OR.PK.PS.PM.PL.SL.SO.SI.TL.TS.WB.WM.	N/A	5
<b>721</b> - TELEC: TAX CREDIT for FRANCHISE/LICENSE FEES CITIES: BH.CE.CG.CD.CL.DC.EL.GI.GY.HC.KN. KM.LH.LP.MH.MA.MM.SL.SR.SN.TC.TN.WC.	N/A	5
<b>743</b> - USE TAX EXEMPT SALES TO CITY CITIES: CL.EG.FH.KM.LH.MP.PG.QZ.	N/A	29

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<b>723 - UTIL: TAX CREDIT for FRANCHISE FEES</b> <b>CITIES:BS.BE.BH.CE.CK.CD.DC.EL.HC.JO.KM.</b> <b>LH.LP.MA.PV.PK.QZ.SL.SR.TC.TN.WC.</b>	<b>N/A</b>	<b>4</b>
<b>741 - EXEMPT UTILS to OUT-OF-CITY CUST</b> <b>CITIES:BB.BH.CE.CA.CG.CV.CD.CF.DH.DC.FL.</b> <b>FH.GU.JO.KN.LP.MH.MM.NO.PV.PA.PS.PM.</b> <b>PP.QC.SU.SL.SR.ST.SY.SI.SP.TC.TS.WT.WL.</b> <b>WM.YT.YM.</b>	<b>N/A</b>	<b>4</b>

<p><b>LEGEND:</b>  <b>AMUSE:</b> AMUSEMENT  <b>COMM LS:</b> COMMERCIAL LEASE  <b>DED or DEDUCT:</b> DEDUCTION  <b>FET:</b> FEDERAL EXCISE TAX  <b>JOB PR:</b> JOB PRINTING CLASSIFICATION  <b>M &amp; E:</b> MACHINERY and EQUIPMENT  <b>MCTC:</b> MODEL CITY TAX CODE  <b>MFTG or MFTR or MFTRD BLDG:</b> MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING  <b>MMAR:</b> MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER  <b>MV:</b> MOTOR VEHICLE  <b>ORG:</b> ORGANIZATION  <b>PC:</b> PRIME CONTRACTING  <b>PPR:</b> PERSONAL PROPERTY RENTAL (CLASSIFICATION)  <b>PROP:</b> PROPERTY  <b>RET:</b> RETAIL  <b>RX:</b> PRESCRIBED  <b>SNAP:</b> SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM  <b>SVC:</b> SERVICE  <b>TPP:</b> TANGIBLE PERSONAL PROPERTY  <b>TELEC:</b> TELECOMMUNICATIONS (CLASSIFICATION)  <b>TR LODG or TRANS LODG:</b> TRANSIENT LODGING (CLASSIFICATION)  <b>TRANSP:</b> TRANSPORTING (CLASSIFICATION)  <b>TX:</b> TAX  <b>UTIL:</b> UTILITIES or UTILITIES CLASSIFICATION  <b>USGOV:</b> UNITED STATES GOVERNMENT</p>
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December 11, 2014