

Apache Junction Deduction Code Bridge

* The City of Apache Junction Privilege (Sales) Tax Return and the City's website provided a limited number of deduction codes, shown below. Other than the city deduction codes specified here, the CITY DEDUCTION CODES listings (1 alphabetical, 1 numerical available at [www.azdor.gov/TransactionPrivilegeTax\(TPT\)](http://www.azdor.gov/TransactionPrivilegeTax(TPT))) provide all of the city deduction codes that are available for use on State TPT forms, and list the city business codes under which the deduction codes may be used. Most of the city deduction codes apply in all cities, some "city-specific" deduction codes only apply in the specified cities indicated. An asterisk (*) next to an ADOR Deduction Code shown below, indicates that there are related deduction codes in the CITY DEDUCTION CODES listings that may be more appropriate.

Description	Previous Code Used	ADOR Deduction Codes
Total tax collected or factored (State, county, and city)	01	551
Qualified Out-of-City sales.	02	760*
Qualified Out-of-State sales. USE ONE OF THE NEXT TWO DEDUCTION CODES (whichever appropriate)	03	
Motor Vehicle Sold to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER		541
RETAIL - INTERSTATE or FOREIGN COMMERCE Sales		504
Construction contracting standard 35% deduction.	04	502
Sales to a qualifying hospital, community health care center, or health care organization.	05	671*
Sales or rental of alternative fuel motor vehicles as defined in ARS § 43-1086 provided that such vehicle was originally manufactured as a diesel fuel vehicle	08	592
Income derived from incarcerating or detaining prisoners	09	Income not reportable
Sales for resale (retail, rental equipment, and utilities).	10	503*
Separately billed delivery, installation, repair, and/or maintenance charges.	11	750
Sales of natural gas or petroleum used to propel a motor vehicle.	13	515
Sales, costs, or rental of income producing capital equipment	14	752*
Sales or rental of mining and metallurgical supplies	15	747
Sales of prescription drugs or prosthetics. - USE ONE OF THE NEXT THREE DEDUCTION CODES (whichever appropriate)	16	
DRUGS - OXYGEN Prescribed by DOCTOR		536
PROSTHETIC RECOMMENDED by DOCTOR		748
PROSTHETIC PRESCRIBED by MEDICAL PROFESSIONAL		559
Sales of food, beverage, condiments, or accessories used for serving food to a commercial airline that serves food to its passengers	17	512
Sales of food, beverage, condiments, or accessories to a public educational entity provided such items are served to individuals for consumption on such premises during school hours	18	569
Sales of property which directly enters into a finished manufactured product.	19	687
Sales of tangible personal property to a licensed construction contractor where such property will be incorporated into any improvement to real property	19	552
Advertising a facility service where neither the facility or service is located within the State	20	790
Advertising by means of product purchase coupons redeemable at any retail store carrying such product	21	790

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Advertising sold both within and without the State to more than one commonly designated business entity	22	790
Advertising transportation services where interstate or foreign carriage is substantially involved	23	790
Political advertising for U.S. Presidential and Vice Presidential candidates only	24	790
Revenue received for the construction of an environmentally controlled facility used for the raising of poultry or the production of eggs	30	683
Revenue received for the installation, assembly, repair, or maintenance of cleanrooms	31	595
Revenue received to perform post-construction treatment for termites and general pest control	32	686
Exempt sub-contracting income.	33	550
Sales to another speculative builder of partially improved residential real property	34	754
Value of real property prior to reconstruction contracting as defined by Regulation	35	753
Sales of tangible personal property taxable under Section 460 -- NOW : 663 - PC: FURNITURE or APPLIANCES not incorporated into MFTRD BLDG [under City Business Code 027]	36	663
Sales of used manufactured buildings	37	562
Charges by any hospital, licensed nursing care institution, or kidney dialysis facility to patients of such facilities	40	Income not reportable
Charges to patients receiving personal or directed care by any assisted living facility licensed to provide such care	41	Income not reportable
Renting, leasing, or licensing for use of tangible personal property permanently, or semi-permanently installed within another city	50	756
Separately billed and maintained repair service charges	60	750
Sales of warranty, maintenance, and service contracts that are separately billed and maintained	60	542
Sales of motor vehicle fuel and use fuel subject to a tax imposed under Article I or II, Chapter 16, Title 28, Arizona Revised Statutes	61	515
Sales to a holder of a valid signal trip use fuel tax permit issued under ARS 28-5739	62	515
Sales of food, drink, or condiments to hotels, bars, restaurants and other eating establishments taxable under Section 455	63	507*
Sales of food purchased with food stamps or a food stamp instrument.	64	513
Sales of groundwater measuring devices required by ARS 45-604	65	581
Sales of food products by producers of such products as provided by ARS 3-561, 3-562, and 3-563	66	Income not reportable

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Sales of tangible personal property used in remediation contracting as defined by regulation	67	589
Sales of printed, photographic, electronic, or digital media materials to a publicly funded library	68	519
Sales or transfers of wireless telecommunication equipment used as an inducement to customers to enter into or continue a telecommunications service contract	69	503
Sales of personal hygiene items to a hotel business taxable under Section 444	70	534
Sales of food; beverage, condiments, and accessories to a nonprofit charitable organization which regularly serves meals to the needy and indigent on a continuing basis at no cost	71	662
Renting, leasing, or licensing for use of film, tape, or slides to a theater or other amusement provider, or to a radio or television station	80	784
Charges for transmissions that originate within the City and terminate outside the State	81	643
Charges for internet access services	82	517
Income subject to tax imposed by Article IV, Chanter 16, Title 28, Arizona Revised Statutes	83	715
Income derived from the operation of a governmentally adopted and controlled urban mass transportation program.	84	Income not reportable
Bad debt on which tax has been paid.	85	558
Discounts, refunds, or returns.	86	708
Trade-ins (retail only).	87	711
Other / Miscellaneous deductions for which there is no code	90	Misc Codes no longer accepted; please see City Deduction Code Listing *