

Avondale Deduction Code Bridge

* The City of Avondale "Transaction Sales Tax Form" 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
Tax Credits: Available to Speculative Builders (for city tax already paid)	28	SPEC BLDRS / OWNER BLDRS WILL BE ALLOWED A DOLLAR FOR DOLLAR TAX CREDIT ON AZ TPT FORMS
Telecommunications Tax Credit for Franchise/License Fees	28	Not allowed by Avondale City Tax Code
UTIL: TAX CREDIT for FRANCHISE FEES	28	723
Discounts Allowed (if included in gross)	52	708
Refund and Returns (if included in gross)	53	708
Sales for Resale or for Lease, Leases for Re-lease	54	503
Out-of-State Sales and Leases - USE ONE OF THE NEXT THREE DEDUCTION CODES (whichever appropriate)	55	
Motor Vehicle Sold to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER		541
RETAIL - INTERSTATE or FOREIGN COMMERCE Sales		504
Out-of State personal property rentals		593
50% of Retail Sales to United States Government	56	548
Sales and Leases of Medical Devices, Prosthetics and Prescription Drugs - USE ONE OF THE NEXT THREE DED CODES (whichever appropriate)	58	
DRUGS - OXYGEN Prescribed by DOCTOR		536
PROSTHETIC <i>RECOMMENDED</i> by DOCTOR		748
PROSTHETIC <i>Prescribed</i> by MEDICAL PROFESSIONAL		559
Retail Sales of Gasoline	59	515
Out-of-City Contracting	62	Out-of-city contracting will be reported to the applicable city and/or county.
Out-of-State Contracting	62	681
Retail Service Labor (when invoiced separately)	63	750
Privilege (Sales) Tax Collected (if included in gross)	64	551
Sales and Leases to Nonprofit Primary Health Care Facilities	65	671*
Interstate Telecommunications	66	643
National Advertising	69	790
Standard 35% Construction Contracting Deduction	70	502
Subcontracting for Prime Contractors/Speculative Builders	71	550

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Description	Previous Code Used	ADOR Deduction Codes
Sales and Leases of Income Producing Capital Equipment	73	752*
Freight Out/Delivery Charges (when invoiced separately)	74	750
Avondale's Miscellaneous Codes 75-79	75-79	Misc Codes no longer accepted; please see City Deduction Code Listing *