

Douglas Deduction Code Bridge

* The City of Douglas's "Privilege (Sales) and Use 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
35% Contractor Deduction	502	502
Sales for resale	503	503*
Out of State Sales USE ONE OF THE NEXT TWO DEDUCTION CODES (whichever is appropriate)	504	
Motor Vehicle Sold to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER		541
RETAIL - INTERSTATE or FOREIGN COMMERCE Sales		504
Fair Market Value of Land	518	733
Prosthetics: USE ONE OF THE NEXT TWO DEDUCTION CODES (whichever is appropriate)	526	
PROSTHETIC <i>RECOMMENDED</i> by DOCTOR		748
PROSTHETIC <i>Prescribed</i> by MEDICAL PROFESSIONAL		559
Auto to Nonresident if Shipped O/S	529	541
Pipes or Valves 4 inch or Larger	535	535
Prescription drugs	536	536*
Retail Sales to US Gov't (50% Deduct)	548	548
Subcontracting	550	550
Sales Tax Collected or Factored	551	551
Out-of-City Contracting	555	Out-of-city contracting will be reported to the applicable city and/or county.
Out-of-State Contracting	555	681
Bad Debt	558	558
Impact Fees	560	560*
Freight Out - Job Printing	561	561
Gasoline	590	515
Retail Service Labor	630	750
Income Producing Capital Equipment	730	752*
Freight Out	740	750
"Other" or Miscellaneous Deductions	888	Misc Codes no longer accepted; please see City Deduction Code Listing *