

Flagstaff Deduction Code Bridge

* The City of Flagstaff's "Transaction 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
Exempt Food Sales [Food for Home Consumption]	51	506*
Discounts Allowed (If Included in Gross)	52	708
Refund and Returns (If Included in Gross)	53	708
Sales for Resale	54	503*
Out-of-State Sales USE ONE OF THE NEXT TWO DEDUCTION CODES (whichever is appropriate)	55	
Motor Vehicle Sold to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER		541
RETAIL - INTERSTATE or FOREIGN COMMERCE Sales		504
50% of Retail Sales to US Government	56	547
Bad Debt on Which Tax Was Paid	57	558
Prescriptions/Prosthetics USE ONE OF THE NEXT THREE DEDUCTION CODES (whichever is appropriate)	58	
DRUGS - OXYGEN Prescribed by DOCTOR		536
PROSTHETIC <i>RECOMMENDED</i> by DOCTOR		748
PROSTHETIC <i>Prescribed</i> by MEDICAL PROFESSIONAL		559
Gasoline and Use Fuel Sales	59	515
Out-of-City Sales	62	760
Service Labor	63	750
Privilege (Sales) Tax Factored or Collected	64	551
Sales & Leases to Qualifying Health Organizations	65	671*
Interstate Telecommunications	66	643*
National Advertising	69	790
35% Construction Contracting	70	502
Subcontracting Income	71	550
Exempt Capital Equipment	73	752*
Freight Out/Delivery Charges	74	750
"Other" or Miscellaneous Deductions	75	Misc Codes no longer accepted; please see City Deduction Code Listing *