

Glendale Deduction Code Bridge

* The City of Glendale's "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
Privilege (Sales) Tax Collected (if included in gross)	64	551
Interstate Telecommunications	66	643
Sales for Resale or for Lease, Leases for Re-lease	54	503*
Retail Service Labor	63	750
Discounts Allowed	52	708
Freight Out/Delivery Charges (when seperately invoiced)	74	750
Sales & Leases to Qualifying Health Organizations	65	671*
Sales to U.S. Govt. by Retailer 50% deductible	56	548
National Advertising	69	790
Out-of-State Sales and Leases - USE ONE OF THE NEXT THREE 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
Out-of State personal property rentals		593
Bad Debt on which Tax was Paid	81	558
35% Construction Contracting	70	502
Subcontracting for Prime Constructor/Speculative Builders	71	550
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
Refund and Returns (if included in gross)	53	708
Sales of Motor Vehicle Gasoline and Use Fuel	59	515
Sales & Leases of Income Producing Capital Equipment	73	752*
Medical Devices, Prosthetics & 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
Lottery Ticket Sales	68	521
"Other" or Miscellaneous Deductions	75	Misc Codes no longer accepted; please see City Deduction Code Listing *