

## Mesa Deduction Code Bridge

\* The City of Mesa's "Transaction Privilege Tax (TPT) 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
Total tax collected or factored	64	551
Bad debts on which tax was paid	53	558
Sales for resale	54	503*
Repair, service, or installation labor	63	750
Discounts and refunds	52	708
Sales to qualified health care org.	65	671*
Sales to U.S. Govt. by Retailer 50% deductible	75	548
100% of Manufacturing Sales to U.S. Government	75	547
MOTOR VEHICLE sold to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER	55	541
INTERSTATE or FOREIGN COMMERCE Sales	55	504
35% Construction Contracting	70	502
Exempt sub-contracting income	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
Sales of motor vehicle and use fuel.	59	515
Sales of Exempt Machinery & Equipment. <b>USE ONE OF THE NEXT TEN DEDUCTION CODES (whichever is appropriate)</b>	76	
M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc.		522*
M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals		523*
M&E for ELECTRIC UTILITY business		524*
M&E to Repair CARRIER AIRCRAFT		532*
M&E Etc to TELECOMMUNICATIONS Business		539*
M&E used in Research & Development		553*
M&E for POULTRY & EGG Production		577*
M&E for TV STATION DIGITAL BROADCAST		578*
M&E used to DRILL or EXTRACT OIL or GAS for Commercial Purposes		579*
M&E to meet Fed & State POLLUTION Rules or Regulations		597*
INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE		752*
Prescription drugs/prosthetics - <b>USE ONE OF THE NEXT THREE DEDUCTION CODES (whichever is appropriate)</b>	58	
DRUGS - OXYGEN Prescribed by DOCTOR		536

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Description	Previous Code Used	ADOR Deduction Codes
PROSTHETIC <i>RECOMMENDED</i> by DOCTOR		748
PROSTHETIC <i>Prescribed</i> by MEDICAL PROFESSIONAL		559
Food for home consumption	77	506
"Other" or Miscellaneous Deductions	78 - 81	Misc Codes no longer accepted; please see City Deduction Code Listing *