

Nogales Code Bridge

* The City of Nogales'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	Tax Return Line Number	ADOR Deduction Codes
Total tax collected or factored	1	551
Bad debts on which tax was paid	2	558
Sales for resale	3	503
Repair, service, or installation labor	4	750
Discounts and refunds	5	708
Sales to qualified health care org.	6	671
Sales to U.S. Govt. by Retailer 50% deductible	7	548
100% of Manufacturing Sales to U.S. Government	8	547
Sales to nonresidents for use out- of-state when vendor ships or delivers out-of-state. USE ONE OF THE NEXT TWO DEDUCTION CODES, or a Separate Deduction Code from the City Deduction Codes listings	9	
Motor Vehicle Sold to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER		541
RETAIL - INTERSTATE or FOREIGN COMMERCE Sales		504
Cost of Land	10	733
35% Construction Contracting	11	502
Exempt Sub-Contracting Income	12	550
Out-of-City Contracting	13	Out-of-city contracting will be reported to the applicable city and/or county.
Out-of-State Contracting	13	681
Resale Sales to Foreign Purchasers	14	503*
Sales of Gasoline and Use Fuel	15	515
Sales of Exempt Machinery & Equipment	16	752*
Prescription Drugs/Prosthetics - USE ONE OF THE NEXT THREE DEDUCTION CODES (whichever is appropriate)	17	
DRUGS - OXYGEN Prescribed by DOCTOR		536
PROSTHETIC <i>RECOMMENDED</i> by DOCTOR		748
PROSTHETIC <i>Prescribed</i> by MEDICAL PROFESSIONAL		559
"Other" or Miscellaneous Deductions	18 - 20	Misc Codes no longer accepted; please see City Deduction Code Listing *