

Peoria Deduction Code Bridge

* The City of Peoria'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
Total tax collected or factored	64	551
Bad debts on which tax was paid	51	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	56	548
100% of Manufacturing Sales to U.S. Government	56	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	55	
Motor Vehicle Sold to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER		541
RETAIL - INTERSTATE or FOREIGN COMMERCE Sales		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 Gasoline and Use Fuel	59	515
Sales of Exempt Machinery & Equipment	73	752*
Prescription Drugs/Prosthetics - USE ONE OF THE NEXT THREE DEDUCTION 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
"Other" or Miscellaneous Deductions	75 - 77	Misc Codes no longer accepted; please see City Deduction Code Listing *