

Tucson Deduction Code Bridge

* The Tucson "Tax Return (Privilege, Use, Public Utility, Room Surtax, Transient Rental)" 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 |
|--|--------------------|--|
| US Government - USE ONE OF THE NEXT TWO DEDUCTION CODES (whichever appropriate) | 10 | |
| USGOV: Sale by MMAR to U.S. GOVT (100% Deductible) | | 547 |
| USGOV: RETAIL Sales to U.S. GOVT (50% Deductible) (100% USE TAX DEDUCTION) | | 548 |
| Exempt Hospital | 14 | 671* |
| Out-of-State Sales - USE ONE OF THE NEXT TWO DEDUCTION CODES (whichever appropriate) | 15 | |
| MOTOR VEHICLE sold to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER | | 541 |
| INTERSTATE or FOREIGN COMMERCE Sales | | 504 |
| Retail Service Labor | 16 | 750* |
| Sales for Resale | 17 | 503* |
| Discount and Refunds | 18 | 708 |
| Trade-In Allowance | 19 | 711 |
| Bad Debts (on which tax was paid) | 20 | 558 |
| Motor Fuel | 21 | 515 |
| Tax Collected or Factored | 22 | 551 |
| Food for Home Consumption | 23 | 506 |
| Capital Equipment [Income-Producing Capital Equipment] (See Model City Tax Code definition provided by Section 110) | 24 | 752* |
| Prescriptions / Prosthetics - USE ONE OF THE NEXT THREE DEDUCTION CODES (whichever appropriate) | 25 | |
| DRUGS - OXYGEN Prescribed by DOCTOR | | 536 |
| PROSTHETIC RECOMMENDED by DOCTOR | | 748 |
| PROSTHETIC Prescribed by MEDICAL PROFESSIONAL | | 559 |
| DMAFB (Davis-Monthan Air Force Base) | 29 | 728 |
| Delivery / Freight-Out | 30 | 750 |
| Code 20 Tax-PUT - | | See CITY DEDUCTION CODES* |
| Public Utility Taxes - see CITY DEDUCTION CODES listings for deductions available under business codes 104, 105, and 133 | 36 | |
| Transient Rental over 30 Days | 28 | 718 |
| Bed Tax (\$4) Amount | 37 | There are no deductions for this per-night |
| There are no deductions for this per-night fee | | |

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| Description | Previous Code Used | ADOR Deduction Codes |
|-------------------------------------|--------------------|--|
| Out-of-City Contracting | 01 | Out-of-city contracting will be reported to the applicable city and/or county. |
| Out-of-State Contracting | 01 | 681 |
| Land Original Cost | 02 | 733 |
| Subcontracting Income | 03 | 550 |
| Tax Collected or Factored | 04 | 551 |
| 35% Standard Contracting deduction | 05 | 502 |
| "Other" or Miscellaneous Deductions | | Misc Codes no longer accepted; please see City Deduction Code Listing * |