

ALPHABETICAL CITY DEDUCTION CODES REVISED 11-30-2016	STATE BUSINESS CODES	CITY BUSINESS CODES
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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

**TPT FORMS (Schedule A): CITY DEDUCTION CODES THAT APPLY IN ALL CITIES and
CITY SPECIFIC DEDUCTION CODES THAT ONLY APPLY IN CERTAIN LISTED CITIES
SHOWN AT END**

DEDUCTION CODES:	STATE BUSINESS CODES	CITY BUSINESS CODES
508 - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 43, 9 & 15, 24 & 29)	14 – 17 - 29	17 – 29 - 214
608 - PC: COST of 508 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
592 - ALTERNATIVE FUEL VEHICLES (p. 43, 7, 21)	14 – 17 - 29	17 – 29 – 114 - 214
587 - ALT FUEL to USED OIL FUEL BURNER (p. 31, 7, 21)	4 – 17 - 29	4 – 17 - 29
735 – AMUSE: ENTRY FEES for RUN WALK SWIM RIDE or similar EVENT (p. 47)	12	12
661 - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 46)	12	12
785 - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 45, 42)	12 - 14	12 - 214
670 - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 47)	12	12
596 - APPLICATION SERVICES to TEST Students (p. 34, 43, 7, 22)	5 – 14 – 17 - 29	5 – 17 – 29 – 133 - 214
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10-11- 12-13-14-15-17-19- 25-26-29-33-41-49- 51-56	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-104-105-111- 114-116-133-144- 213- 214- 244- 313 - 485
606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
706 - PC: COST of 606 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
640 - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 30, 47, 41)	6 – 12 - 25	6 – 12 – 44 – 144 - 244
510 - CHEMICALS that cause CHANGE in Product (p. 5, 20)	17 – 29 - 129	17 - 29
790 - CITY – ADVERTISING EXEMPT (National etc.)	N/A	18
750 - CITY - DIRECT CUSTOMER SERVICE	SEE RELATED STATE CODE 549 (Retail Only)	11 – 17 – 29 – 62 – 111 – 114 - 214

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

760 - CITY - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 – 104- 105-116 - 133
770 - CITY - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
595 - CLEAN ROOM for SEMICONDUCTORS (p. 43, 52, 11, 26)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
586 - CLOTHING for Paper Manufacturing (p. 5, 20)	17 - 29	17 - 29
634 - COMM LEASE BETWEEN AFFILIATES (p. 38)	13	45 – 213 - 313
682 - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 40)	13	45 – 213 - 313
687 - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 16)	29 - 129	17 - 29
565 - COMPUTER DATA CENTER EQUIPMENT (p. 8, 22)	17 - 29	17 - 29
665 - PC: COST of 565 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
536 - DRUGS - OXYGEN Prescribed by DOCTOR (p. 43, 2, 16)	14 – 17 - 29	17 – 29 - 214
526 - DURABLE MED EQUIP - RX & HCPC # for Home Use (p. 43, 2, 19)	14 – 17 - 29	17 – 29 - 214
589 - ENVIRONMENTAL RESPONSE & REMEDIAION (p. 44, 50, 4 & 7, 18 & 22)	2 - 15 – 17 - 29	15 – 17 - 29
607 - ENVIRONMENTAL TECH FACILITY (p. 42, 50, 12)	14 – 15 – 17 - 29	17 - 29
590 - EYEGLASSES CONTACTS Sold on RX (p. 2, 19)	17 - 29	17 - 29
746 - FOOD & ACCESSORIES to NONPROFIT THAT PROVIDES FREE MEALS to NEEDY	N/A	17 – 29 - 62
512 - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 49, 7, 21)	11 – 17 – 29	11 – 17 – 29 - 111
514 - FOOD for ARIZ PRISON or JAIL (p. 49, 6, 20)	11 – 17 - 29	62
506 - FOOD sold by a RETAILER for HOME CONSUMPTION	17 - 29	17 – 29 - 62
568 - FOOD to RESTAURANT for EMPLOYEES during WORK HOURS (p. 3, 19)	17 – 29 – 129	17 - 29
507 - FOOD RETAIL Sales to RESTAURANT(p.2, 19)	17 - 29	17 – 29 - 62

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

569 - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS (p.49, 3, 19)	11 - 17 - 29	11 - 17 - 29 - 62 - 111
513 - FOOD purchased with SNAP Cards (p. 49, 2, 19)	11 - 17 - 29	11 - 62
777 - Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 - 44 - 111 - 144 - 214 - 244
509 - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 31, 5, 20)	4 - 17 - 29	4 - 17 - 29 - 133
515 - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 43, 3, 16)	14 - 17 - 29	17 - 29
563 - GAS for COMPRESSOR EQUIPMENT (p. 21)	29 - 129	17 - 29
581 - GROUNDWATER MEASURING DEVICES (p. 43, 50, 10, 25)	14 - 15 - 17 - 29	15 - 16 - 17 - 29 - 37 - 214
594 - HEARING AIDS but not batteries (p. 43, 2, 19)	14 - 17 - 29	17 - 29 - 214
533 - INSULIN + SYRINGES + TEST STRIPS (p. 2, 19)	17 - 29	17 - 29
752 - INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE	N/A	17 - 29 - 214
782 - PC: COST of 752 DED in Gross Income	N/A	15 - 16 - 37 - 315
561 - JOB PR: Cost of POSTAGE FREIGHT (p. 37)	10	10
519 - LIBRARY MATERIALS to PUBLIC Libraries (p. 7, 17)	17 - 29	17 - 29
588 - LIQUOR by LIQUOR WHOLESALER (p. 7)	17	17
521 - LOTTERY TICKETS by Retailer (p. 3, 19)	17 - 29	17 - 29
602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 36, 4, 20)	9 - 17 - 29	17 - 29
532 - M&E to Repair CARRIER AIRCRAFT (p. 43, 10, 25)	14 - 17 - 29	17 - 29 - 214
632 - PC: COST of 532 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
523 - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p.43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214
623 -PC: COST of 523 DED in Gross Income(p.52)	15 - 315	15 - 16 - 37 - 315
579 - M&E used to DRILL or EXTRACT OIL or GAS for Commercial Purposes (p. 43, 10, 25)	14 - 17 - 29 - 129	17 - 29 - 214
679 - PC: COST of 579 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

524 - M&E for ELECTRIC UTILITY business (p. 43, 8, 24)	14 – 17 – 29 - 129	17 – 29 - 214
624 - PC: COST of 524 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
597 - M&E to meet FED & STATE POLLUTION Rules or Regulations (p. 43, 11, 26)	14 – 17 – 29 - 129	17 – 29 - 214
697 - PC: COST of 597 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
522 - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 43, 8, 23)	14 – 17 – 29 - 129	17 – 29 - 214
622 - PC: COST of 522 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
599 - M&E to PREVENT POLLUTION Farm Ranch (p. 43, 52, 11, 26)	14 – 15 – 17 - 29	15 – 16 - 37
577 - M&E for POULTRY & EGG Production (p. 43, 11, 26)	14 – 17 – 29	17 – 29 - 214
677 - PC: COST of 577 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
553 - M&E used in RESEARCH & DEVELOPMENT (p. 43, 10, 25)	14 - 17 – 29 - 129	17 – 29 - 214
653 - PC: COST of 553 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
539 - M&E Etc to TELECOMMUNICATIONS Business (p. 43, 8, 23)	14 - 17 – 29 - 129	17 – 29 - 214
639 - PC: COST of 539 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
578 - M&E for TV STATION DIGITAL BROADCAST (p. 43, 11, 26)	14 – 17 - 29	17 – 29 - 214
678 - PC: COST of 578 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
747 - MINING METALLURGICAL SUPPLIES	N/A	17 – 29 - 214
501 - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER (p. 14)	17 – 29	17 - 29
528 - MV + Parts sold to MOTOR CARRIER LESSOR (p. 6, 20)	17 - 29	17 - 29

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

541 - MV to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER (p. 2)	17	17
757 - NAT GAS TO PUBLIC UTIL for POWER GEN	N/A	4 - 133
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> A RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used for business activities ON RESERVATIONS located within the City Limits of CAMP VERDE (CE), GLENDALE (GE) or PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 – 133 - 144 - 213 – 214 – 313 - 570
764 - NONPROFIT ORG producing CULTURAL or CIVIC Festival / Event & Sales (p. 46, 7, 22)	12 - 17 - 29	12 - 17 – 29
575 - TPP to NONPROFIT ORG for HANDICAP Program (p. 43, 5, 18)	14 – 17 – 29	17 – 29 – 114 - 214
675 - PC: COST of 575 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
762 – NONPROFIT ORG Sponsoring MLB or Pro Golf – Events and Sales (p. 48, 45, 5, 19)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
763 - NONPROFIT ORG Sponsoring RODEO : Farm & Ranch Animals – Event & Sales (p. 49, 45, 5, 19)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
582 – ORTHODONTIC DEVICES dispensed by a DENTIST (p. 8)	17	17
758 – OTHER TAXES/FEES Allowed by MCTC SECTION 260	N/A	5 - 17 - 29 - 105 - 133
502 - PC: 35% DEDUCTION Allowed (p. 50)	15	15 – 16 - 37
557 - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 55)	15	15 – 16 - 37
560 - PC: DEVELOPMENT FEES paid (p. 53)	15	15 – 16 - 37
683 - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 52)	15	15 – 16 - 37
663 - PC: FURNITURE or APPLIANCES not incorporated into MFTRD BLDG (p. 50)	15	27
681 - PC: INCOME from OUT-OF-STATE Projects	15	15 – 16 - 37
600 - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 51)	15	15 – 16 - 37
689 - PC: LAWN MAINTENANCE SERVICES (p. 55)	15	15

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

500 - PC: MAINTAIN-REPAIR-REPLACE-ALTER CONTRACT with PROPERTY OWNER (p. 58)	15	15 – 16 - 37
668 - PC: MANUFACTURED BLDG RESALE to DEALER (p. 50)	15	27
550 - PC: SUBCONTRACTING INCOME (p. 54)	15	15
686 - PC: TERMITE or PEST TREATMENT (p. 53)	15	15
562 - PC: Sale of USED MFTRD HOME (p. 50)	15	27
534 – Guest PERSONAL HYGIENE ITEMS sold to TRANSIENT LODGING BUSINESS (p. 6, 18)	17 – 29	17 - 29
535 - PIPES VALVES 4" or LARGER for WATER-OIL-GAS-COAL SLURRY including related (p. 43, 9, 24)	14 – 17 – 29 - 129	17 – 29 - 214
635 - PC: COST of 535 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
571 - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 3)	17 - 29	17 - 29
787 - PPR: AIRCRAFT or Flight Simulator Rental by Nonprofit Educational Institutions (p. 42)	14	214
680 - PPR: CAR RENTAL SURCHARGES (p. 43)	14	114 - 214
784 - PPR: FILMS Etc. to THEATERS or TV / RADIO Stations (p. 42)	14	214
660 - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 43)	14	214
593 - PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE	14	214
756 – PPR: TPP SEMI or PERMANENTLY INSTALLED IN OTHER TAXING CITY	N/A	214
656 - PPR: VEHICLE REG FEE REIMBURSEMENT (p. 42)	14	114 - 214
712 – PROPERTY Sold to Contractor for MRRA Project on an INDIAN RESERVATION (p. 52, 8, 22)	15 - 17 - 29 - 315	17 – 29 - 315
748 - PROSTHETIC RECOMMENDED by DOCTOR	SEE STATE CODE 559	17 – 29 - 214
559 - PROSTHETIC Prescribed by MEDICAL PROFESSIONAL (p. 43, 2, 19)	14 – 17 – 29	17 – 29 - 214

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 43, 4, 18)	14 - 17 - 29	4 - 9 - 10 - 11 - 17 - 29 - 62 - 111 - 114 - 485
672 - PC: COST of 572 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
671 - <u>CITY SALES</u> TO QUALIFIED HEALTH CARE ORG	<i>SEE RELATED STATE CODE 545</i>	4 - 9 - 10 - 11 - 17 - 29 - 49 - 51 - 111 - 114 - 214 - 485
771 - PC: COST of 671 DED in Gross Income	N/A	15 - 16 - 37 - 315
574 - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 43, 4, 17)	14 - 17 - 29	114 - 214
699 - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 36, 37, 43, 4, 18)	9 - 10 - 14 - 17 - 29	9 - 10 - 17 - 29 - 214
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 32, 37, 36, 37, 49, 43, 4, 17)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 - 29 - 49 - 51 - 104 - 111 - 114 - 214 - 485
646 - PC: COST of 546 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
576 - RAILROAD Stock Rails Signal Equipment (p. 43, 10, 25)	14 - 17 - 29	17 - 29 - 214
676 - PC: COST of 576 DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
604 - RENEWABLE ENERGY CREDIT Sales or Transfers (p. 31, 7, 22)	4 - 17 - 29	4 - 17 - 29
755 - RENTAL OF IRS "LOW INCOME UNIT"	N/A	45 - 213 - 313
503 - RESALE – Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-104-105-114-133-213-214-313
662 - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 49, 22)	11 - 29	29
724 - REST: GRATUITIES – TIPS distributed 100% to SERVERS or SERVICE EMPLOYEES	11	11 - 111
567 - RET: Sale of CASH EQUIVALENTS p. 3, 23)	17 - 29	17 - 29
609 - RET: FET on HEAVY TRUCK TRAILER (p. 12)	17	17
504 - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. 3)	17	10 - 17 - 49 - 62 - 116
716 - RET: POSTAGE STAMPS sold at Face Value	17	17
601 - RET: PRECIOUS METALS and COINS (p. 3)	17 - 29	17 - 29

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

611 - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 13, 21)	17 – 29 – 129	17 - 29
542 - RET WARRANTY or SERVICE Contract (p. 2)	17 – 29	17 - 29
613 - RET: WASTE TIRE DISPOSAL FEE (p. 14)	17	17
614 - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 14)	17	17
591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
691 - PC: COST of 591 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
538 - SOLAR ENERGY DEVICES (p. 43, 52, 14, 27)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
754 - PART IMPROVED PROP SOLD BY/TO SPEC BLDR	N/A	16
753 - SPEC BLDR: RECONSTRUCT - PRIOR VALUE	N/A	16
725 - TPP Sales <u>BY</u> Nonprofit Charitable IRC 501(c)(3) Organization (p. 49, 2, 19)	11 – 17 – 29	11 – 17 – 29 - 111
552 - TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRRA Project (p. 44, 4, 18)	2 – 17 - 29	17 - 29
584 - TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. 44, 4, 18)	2 – 17 - 29	17 - 29
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 63)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-33-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-104-105-111-114-116-133-144- 213- 214- 244-313 - 485
627 - TELEC: CARRIER ACCESS CHARGES (p. 35)	5	5 – 105 - 133
517 - TELEC: INTERNET ACCESS fees (p. 34 & 36)	5	5 – 105 - 133
643 - TELEC: <i>INTERSTATE</i> TELEC SVCS (p. 36)	5	5 - 105 - 133
649 - TELEC: SVCS PREPAID CARD or AUTH (p. 35)	5	5 - 133
751 - TELEC UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214
781 - PC: COST of 751 DED in Gross Income	N/A	15 – 16 – 37 - 315
711 - TRADE-IN ALLOWANCE (p. 64)	14 – 17 - 29	17 – 29 - 214

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

701 - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 41)	25	44 – 144 - 244
704 - TR LODG: EXEMPT SERVICES (p. 41)	25	44 – 144 - 244
CITY SPECIFIC CODE: 718 - TR LODG: LODGING obtained at START for MORE THAN 29 Days CITIES: BH.CK.CF.FS.FD.GI.GL.GU.HC.JO.MM.PS.PM.PP.PR.QZ.SU.SL.SO.SY.SI.TU.WT.WL.WM.YM	SEE STATE CODE 718	44 - 144
648 - TR LODG: SERVICE COMMISSIONS (p. 41)	25	44 – 144 - 244
612 - TRANSPORTATION or AMUSEMENT: ARRANGED & EXEMPT (p. 31, 47)	6 - 12	6 - 12
702 - TRANSPORTATION or AMUSEMENT Resale: ARRANGED & TAXED (p. 31, 47)	6 - 12	6
715 - TRANSPO by MOTOR CARRIERS or LIGHT MOTOR VEHICLES – FEES PAID TO MVD (p. 30)	6	6 (ALSO SEE CITY-SPECIFIC CODE 722 BELOW)
616 - TRANSPO: RAILROAD INTERSTATE (p. 30)	6	6
772 - TRANSPO: Transportation Network Company Income or Fees or Driver's Income (p. 30)	6	6
778 - TRANSPO: Vehicle For Hire Company Income or Driver's Income (p. 30)	6	6
543 - USGOV: Sale to MMAR for GOVT Contract (p. 44, 13)	2 – 17	17
547 - USGOV: Sale by MMAR to U.S. GOVT (p. 43, 13)	14 – 17	17
548 - USGOV: RETAIL Sales Allowed 50% TPT Income Deduction (100% USE TAX DEDUCTION) (p. 13)	17 - 29	17 - 29
684 - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 16)	29	29
749 - USE TX: \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
709 - USE TX UTIL: REV Taxed under CL 004 (p. 27)	26 - 29	29
621 - UTIL: DEVELOPMENT FEES (p. 32, 28)	4 – 29	4 - 104 - 133
511 - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECHNOLOGY (p. 32, 5, 20)	4 – 17 - 29	17 - 29

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626 - UTIL: INSTALLED PROP REIMBURSEMENT (p. 32, 28)	4 - 29	4 - 104 - 133
618 - UTIL: SOLAR CUSTOMER TRANSFERS (p. 32)	4	4
759 - UTILITY POLES – Rentals of Space for Utility- Telecom-Cable Attachments (p. 31, 34, 40, 42)	4 - 5 - 13 - 14	4 - 5 - 213 - 214 - 313
783 - UTIL / USE TAX: ELEC or NAT GAS sold to or used by an INT’L OPS CENTER in Arizona (p. 33, 28)	4 - 29	4 - 29
708 - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 63, 64)	2-4-5-6-7-8-9- 10-11-12-13-14- 15-17-19-25-26- 29-49-51	4-5-6-9-10-11-12- 15-16-17-18-19-20- 27-29-37-40-44-45- 49-51-62-104-105- 111-114 -116-133- 144- 213- 214- 244- 313 - 485
744 - VETERANS ORG: Sales of FOOD and DRINK on PREMISES (p. 48)	11	11 - 111

CITY SPECIFIC DEDUCTION CODES:
*THE FOLLOWING CITY DEDUCTION CODES MAY ONLY BE TAKEN IN THE
SPECIFIC CITIES LISTED*

	STATE BUSINESS CODES	CITY BUSINESS CODES
<i>CITY SPECIFIC DEDUCTION CODE:</i> 729 - EXEMPT LOCAL ADVERTISING <u>CITIES:</u> EG.GI.HB.LH.QZ.SA.SE.TC.TN.	N/A	18
<i>CITY SPECIFIC DEDUCTION CODE:</i> 717 - EXEMPT Coin Operated CLEANING MACHINES <u>CITIES:</u> BH.BS.BE.CA.CG.CK.DC.EL.FS.GI.GB.LH. MA.ME.NO.OR.PV.PK.PA.PX.PM.PP.SF.SC. SR.SY.TC.TN.TU.WB.WL.WS.	SEE STATE CODE 786	214
<i>CITY SPECIFIC DEDUCTION CODE:</i> 738 - EXEMPT COLLEGE TEXTBOOK SALES <u>CITIES:</u> EG.MP.PM.SV.TY.	N/A	17 - 29

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

CITY SPECIFIC DEDUCTION CODE: 745 - EXEMPT COMMERCIAL PROPERTY RENTS CITIES: JO.LH.OR.SV.	N/A	45 – 213
CITY SPECIFIC DEDUCTION CODE: 732 - EXEMPT CONTRACTING FT HUACHUCA CITY: SR	N/A	15 – 16 - 37
CITY SPECIFIC CODE: 728 – DAVIS MONTHAN BASE TRANSACTIONS CITY: TU.	N/A	4 – 5 – 11 – 15 – 16 -17 - 37 - 104 - 105 - 133
CITY SPECIFIC DEDUCTION CODE: 742 - DONATION TO 501c3 CHARITABLE ORG. CITIES: CE.CK.CC.KM.MA.MP.PG.PX.PL.QZ.QC.SC. SE.	N/A	29
CITY SPECIFIC DEDUCTION CODE: 737 - EXEMPT FINE ART PAINTING / SCULPTURE CITIES: BB.CA.LP.ME.OR.PR.TE.TU.	SEE STATE CODE 773	17 - 29
CITY SPECIFIC DEDUCTION CODE: 731 EXEMPT GOLF COURSE GREENS FEES CITIES: BB.DC.NO.PA.SE.SN.TN.WC.	N/A	12
CITY SPECIFIC DEDUCTION CODE: 726 - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES CITIES: CF.DC.EG*.FH.FD.GI*.GU.HY*.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM. *[EXEMPTION RESTRICTED]	N/A	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244 - 313 - 485

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

<p>CITY SPECIFIC DEDUCTION CODE: 730 - EXEMPT HEALTH DANCE SPORT FEES CITIES: AV.BS.BB.CA.CG.CD.CF.DH.DC.EL.FS.FL.FH. FD.GL.GY.GU.JO.KN.KM.LH.LP.MH.MA.ME. MM.NO.OR.PG.PK.PA.PS.PX.PM.PR.PL.SA. SU.SC.SE.SL.SR.SO.ST.SY.SI.TL.TC.TN.TS.WT. WB.WL.WM.YT.YM.</p>	N/A	12
<p>CITY SPECIFIC DEDUCTION CODE: 713 - EXEMPT JOB PRINTING for LICENSED PUBLISHERS CITIES: BE.CG.CH.CD.DC.FS.GB.GE.GL.GY.HC.LH. MH.MA.ME.OR.PS.PE.PM.QZ.SC.SN.SY.TE. TN.TU.YT.</p>	N/A	10
<p>CITY SPECIFIC DEDUCTION CODE: 720 - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMMERCIAL BUSINESS CITIES: BH.BE.CG.CH.CV.CC.DC.GB.HC.MH.MP.ME. OR.PX.PM.QZ.QC.SC.SE.SN.TC.TU.WC.WS. YM.</p>	N/A	17 - 29
<p>CITY SPECIFIC DEDUCTION CODE: 585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products CITIES: BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.</p>	SEE STATE CODE 585	17 – 29 - 214
<p>CITY SPECIFIC DEDUCTION CODE: 685 - PC: COST of 585 DED in Gross Income CITIES: BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.</p>	SEE STATE CODE 685	15 – 16 – 37 - 315
<p>CITY SPECIFIC DEDUCTION CODE: 739 - EXEMPT MFTRD ITEM USED IN TESTING CITIES: GE.HC.ME.OR.PS.TN.</p>	N/A	17

ALPHABETICAL CITY DEDUCTION CODES REVISED 11-30-2016	STATE BUSINESS CODES	CITY BUSINESS CODES
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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

CITY SPECIFIC DEDUCTION CODE: 722 - EXEMPT MOTOR VEHICLE TRANSPORT FOR HIRE CITIES: CH.CW.ME.PX.SA.SC.SR.TE.TC.TN.WS.	N/A	6
CITY SPECIFIC DEDUCTION CODE: 736 - EXEMPT NEAT etc ANIMALS to BREED CITIES: CG.CC.HC.MH.MP.PM.QC.SC.SN.TU.WC.	N/A	17 - 29
CITY SPECIFIC DEDUCTION CODE: 714 - QUALIFIED: HOSPITAL, HEALTH CARE, or COMMUNITY HEALTH CENTER CITIES: BS.BH.CG.CK.CD.CC.DH.DL.DC.EG.EL.FS.FL.FH.FD.GB.GY.GU.HY.HC.LH.MP.MM.NO.OR.PG.PV.PK.PA.PS.PX.PM.PP.PL.QZ.SF.SA.SL.SN.ST.SV.SY.SI.SP.TL.TE.TN.TS.TU.TY.WT.YT.	N/A	45 – 213 - 313
CITY SPECIFIC DEDUCTION CODE: 761 - PART of SINGLE ITEM SALE TAXED at 0% CITIES: GL.YM.	N/A	17 - 29
CITY SPECIFIC DEDUCTION CODE: 733 - SPEC BLDR: EXEMPT COST OF LAND CITIES: DC.NO.PA.TU.WS.	N/A	16
CITY SPECIFIC DEDUCTION CODE: 734 - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND CITIES: BH.CE.DL.KM.LH.MH.PK.PM.PP.PR.PL.QZ.SF.SE.SL.TL.WC.	N/A	16
CITY SPECIFIC DEDUCTION CODE: 727 - TAX MORATORIUM - REAL PROPERTY CITIES: DC.EL.TU.	N/A	15 – 16 – 37 – 45 - 213

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

CITY SPECIFIC DEDUCTION CODE: 740 - EXEMPT TEL SVCS BY CABLE TV SYSTEM CITIES: AJ.AV.BS.BB.CF.CW.EL.FS.GE.HY.KN. KM.LH.MM.OR.PK.PS.PM.PL.SL.SO.SI.TL.TS. WB.WM	N/A	5
774 – TELEC: CREDIT FOR CABLE LICENSE FEES CITY: PX	N/A	5
CITY SPECIFIC DEDUCTION CODE: 721 - TELEC: TAX CREDIT for FRANCHISE/LICENSE FEES CITIES: AJ.BH.CE.CG.CD.CL.DL.DC.EL.GI.GE. GY.HC.KN.KM.LH.LP.MH.MA.MM.PE.PX.SL. SR.SN.TC.TN.WC.	N/A	5 105 (TU) 133 (NO and TU)
CITY SPECIFIC DEDUCTION CODE: 743 - USE TAX EXEMPT SALES TO CITY CITIES: CH.CL.EG.FH.GE.KM.LH.MP.ME.PG.PE.QZ.	N/A	29
CITY SPECIFIC DEDUCTION CODE: 723 - UTIL: TAX CREDIT for FRANCHISE FEES CITIES: AJ.AV.BS.BE.BH.CE.CK.CD.DC.EL.HC.JO.KM. LH.LP.MA.PV.PK.QZ.SC.SE.SL.SR.TC.TN.WC.	N/A	4 104 (TU) 133 (NO)
CITY SPECIFIC DEDUCTION CODE: 741 - EXEMPT UTILS to OUT-OF-CITY CUST CITIES: AJ.BB.BH.CE.CA.CG.CV.CD.CF.DH.DC.FL. FH.GU.JO.KN.LP.MH.MM.NO.PV.PA.PS.PE. PX.PM.PP.QC.SU.SC.SE.SL.SR.ST.SY.SI.SP. TC.TS.WT.WL.WM.YT.YM.	N/A	4 104 (TU) 133 (NO)

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

CITY ABBREVIATIONS

AJ	APACHE JUNCTION	GY	GOODYEAR	SF	SAFFORD
AV	AVONDALE	GU	GUADALUPE	SA	SAHUARITA
BS	BENSON	HY	HAYDEN	SU	SAN LUIS
BB	BISBEE	HB	HOLBROOK	SD	SCOTTSDALE
BE	BUCKEYE	HC	HUACHUCA CITY	SE	SEDONA
BH	BULLHEAD CITY	JO	JEROME	SL	SHOWLOW
CE	CAMP VERDE	KN	KEARNY	SR	SIERRA VISTA
CA	CAREFREE	KM	KINGMAN	SN	SNOWFLAKE
CG	CASA GRANDE	LH	LAKE HAVASU CITY	SO	SOMERTON
CK	CAVE CREEK	LP	LITCHFIELD PARK	ST	SOUTH TUCSON
CH	CHANDLER	MH	MAMMOTH	SV	SPRINGERVILLE
CV	CHINO VALLEY	MA	MARANA	SJ	ST. JOHNS
CD	CLARKDALE	MP	MARICOPA	SY	STAR VALLEY
CF	CLIFTON	ME	MESA	SI	SUPERIOR
CC	COLORADO CITY	MM	MIAMI	SP	SURPRISE
CL	COOLIDGE	NO	NOGALES	TL	TAYLOR
CW	COTTONWOOD	OR	ORO VALLEY	TE	TEMPE
DH	DEWEY-HUMBOLDT	PG	PAGE	TC	THATCHER
DL	DOUGLAS	PV	PARADISE VALLEY	TN	TOLLESON
DC	DUNCAN	PK	PARKER	TS	TOMBSTONE
EG	EAGAR	PA	PATAGONIA	TU	TUCSON
EM	EL MIRAGE	PS	PAYSON	TY	TUSAYAN
EL	ELOY	PE	PEORIA	WT	WELLTON
FS	FLAGSTAFF	PX	PHOENIX	WB	WICKENBURG
FL	FLORENCE	PM	PIMA	WC	WILLCOX
FH	FOUNTAIN HILLS	PP	PINETOP-LAKESIDE	WL	WILLIAMS
FD	FREDONIA	PR	PRESCOTT	WM	WINKELMAN
GI	GILA BEND	PL	PRESCOTT VALLEY	WS	WINSLOW
GB	GILBERT	QZ	QUARTZSITE	YT	YOUNGTOWN
GE	GLENDALE	QC	QUEEN CREEK	YM	YUMA
GL	GLOBE	QD	QUEEN CREEK SPECIAL DISTRICT		

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

<u>LEGEND (Abbreviations):</u>
AMUSE: AMUSEMENT
COMM LS: COMMERCIAL LEASE
DED or DEDUCT: DEDUCTION
FET: FEDERAL EXCISE TAX
JOB PR: JOB PRINTING CLASSIFICATION
M & E: MACHINERY and EQUIPMENT
MCTC: MODEL CITY TAX CODE
MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING
MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER
MV: MOTOR VEHICLE
ORG: ORGANIZATION
PC: PRIME CONTRACTING
PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)
PROP: PROPERTY
RET: RETAIL
RX: PRESCRIBED
SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM
SVC: SERVICE
TPP: TANGIBLE PERSONAL PROPERTY
TELEC: TELECOMMUNICATIONS (CLASSIFICATION)
TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)
TRANSP: TRANSPORTING (CLASSIFICATION)
TX: TAX
UTIL: UTILITIES or UTILITIES CLASSIFICATION
USGOV: UNITED STATES GOVERNMENT

BUSINESS CODES USED FOR <u>BOTH</u> STATE AND CITY BUSINESSES:			
CODE	BUSINESS CATEGORY	CODE	BUSINESS CATEGORY
004	UTILITIES	015	CONTRACTING - PRIME
005	COMMUNICATIONS	017	RETAIL
006	TRANSPORTING	019	SEVERANCE - METALLIFEROUS MINING
009	PUBLICATION	029	USE TAX
010	JOB PRINTING	049	JET FUEL TAX
011	RESTAURANTS AND BARS	051	JET FUEL USE TAX
012	AMUSEMENT	315	MRRA AMOUNT

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

STATE ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY	CODE	BUSINESS CATEGORY
002	MINING-NONMETAL	041	MUNICIPAL WATER
007	PRIVATE (RAIL) CAR	053	RENTAL CAR SURCHARGE (MAR)
008	PIPELINE	055	RENTAL CAR SURCHARGE (PMA)
013	COMMERCIAL LEASE	056	JET FUEL TAX > 10 MILLION GALLONS
014	PERSONAL PROPERTY RENTAL	129	USE TAX DIRECT PAYMENTS
025	TRANSIENT LODGING	153	RENTAL CAR SURCHARGE-STADIUM (MAR)
026	USE TAX-UTILITIES	912	E911 PREPAID WIRELESS

CITY ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY	CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS	313	COMMERCIAL LEASE (Additional Tax)
018	ADVERTISING	485	WASTEWATER UTILITY SERVICES
020	TIMBERING & OTHER EXTRACTION		
027	MANUFACTURED BUILDINGS		
037	CONSTRUCTION CONTRACTING-OWNER BUILDER		
040	RENTAL OCCUPANCY		
044	HOTELS		
045	RESIDENTIAL RENTAL, LEASING & LICENSING FOR USE		
062	RETAIL SALES-FOOD FOR HOME CONSUMPTION		
104	PUBLIC UTILITY (ADDITIONAL UTILITY TAX)		
105	PUBLIC UTILITY (ADDITIONAL TELECOM TAX)		
111	RESTAURANTS AND BARS (ADDITIONAL TAX)		
116	FEED AT WHOLESALE		
133	PUBLIC UTILITY RIGHT OF WAY TAX		
144	HOTEL/MOTEL (ADDITIONAL TAX)		
213	COMMERCIAL RENTAL, LEASING & LICENSE FOR USE		
214	RENTAL, LEASING & LICENSING FOR USE OF TPP		
244	LODGING-EXTENDED STAY		

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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.

SPECIAL CITY RETAIL and USE TAX BUSINESS CODES:

The following City Business Codes that provide special tax rates, have been adopted by a limited number of cities. Where appropriate, City Deduction Codes available for Retail Businesses (Business Code 17) and Use Tax (Business Code 29) are available when reporting under these Business Codes.

***FOR CITIES IN WHICH TWO TAX RATES (BUSINESS CODES) APPLY TO A SALE (I.E. REGULAR RETAIL OR USE CODE AND "PORTION" CODE), DEDUCTION CODE AMOUNTS MUST BE PRORATED. FOR SALES OR PURCHASES THAT ARE COMPLETELY EXEMPT FROM TAX, REPORT THE SALE OR PURCHASE UNDER BUSINESS CODES 017 (RETAIL) OR 029 (USE TAX) AND DEDUCT THE ENTIRE AMOUNT USING THE APPROPRIATE DEDUCTION CODE – DO NOT REPORT EXEMPT SALES UNDER SPECIAL CODES BELOW.**

CODE	DESCRIPTION	CITIES
157	RETAIL SALES (SINGLE ITEM OVER \$1,000)	EG
159	USE TAX (SINGLE ITEM OVER \$1,000)	EG
307	RETAIL SALES (SINGLE ITEM OVER \$1,999.99)	BE
*297	RETAIL SALE (SINGLE ITEM PORTION OVER \$2,000)	AJ
*299	USE TAX (SINGLE ITEM PORTION OVER \$2,000)	AJ
*337	RETAIL SALES (SINGLE ITEM PORTION OVER \$6,000)	EL
*339	USE TAX (SINGLE ITEM PORTION OVER \$6,000)	EL
*357	RETAIL SALES (SINGLE ITEM PORTION OVER \$5,000)	CE - CG – MA - PP - TN
*359	USE TAX (SINGLE ITEM PORTION OVER \$5,000)	MA
*367	RETAIL SALES (SINGLE ITEM PORTION OVER \$10,000)	PX - QZ
*369	USE TAX (SINGLE ITEM PORTION OVER \$10,000)	PX - QZ
*377	RETAIL SALES (SINGLE ITEM PORTION OVER \$9,999)	CF
*387	RETAIL SALES (SINGLE ITEM PORTION OVER \$3,000)	PG
*389	USE TAX (SINGLE ITEM PORTION OVER \$3,000)	PG
*397	RETAIL SALES (SINGLE ITEM PORTION OVER \$1,000)	SV
*407	RETAIL SALES (SINGLE ITEM PORTION OVER \$500)	SI
417	RETAIL SALES (SINGLE ITEM OVER \$1,250)	WC
*467	RETAIL (SINGLE ITEM PORTION OVER \$2,500)	PK – SU
*469	USE TAX (SINGLE ITEM PORTION OVER \$2,500)	SU
717	RETAIL SALES (SINGLE ITEM OVER \$5,000)	AV - BS – GE - GY - SF - TC - WB
729	USE TAX (SINGLE ITEM OVER \$5,000)	GE - GY - SF
917	RETAIL SALES (SINGLE ITEM OVER \$10,000)	CL – DL
929	USE TAX (SINGLE ITEM OVER \$10,000)	CL