

<b>ALPHABETICAL TPT-1 DEDUCTION CODES REVISED 10-1-2016</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

<b>STATE DEDUCTION CODES IN ALPHABETICAL ORDER</b>		
<b>CITY DEDUCTION CODES THAT APPLY IN ALL CITIES:</b>		
<i>(CITY SPECIFIC DEDUCTION CODES THAT ONLY APPLY IN CERTAIN LISTED CITIES ARE SHOWN AT END)</i>		
<b>DEDUCTION CODES:</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
<b>508</b> - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 43, 9 & 15, 24 & 29)	14 – 17 - 29	17 – 29 - 214
<b>608</b> - PC: COST of <b>508</b> DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
<b>592</b> - ALTERNATIVE FUEL VEHICLES (p. 43, 7, 21)	14 – 17 - 29	17 – 29 – 114 - 214
<b>587</b> - ALT FUEL to USED OIL FUEL BURNER (p. 31, 7, 21)	4 – 17 - 29	4 – 17 - 29
<b>735</b> – AMUSE: ENTRY FEES for RUN WALK SWIM RIDE or similar EVENT (p. 47)	12	12
<b>657</b> - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 45)	12	N/A
<b>527</b> - AMUSE: Monthly MEMBERSHIP Fees (p. 46)	12	N/A
<b>661</b> - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 46)	12	12
<b>785</b> - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 45, 42)	12 - 14	12 - 214
<b>670</b> - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 47)	12	12
<b>666</b> - AMUSE: TRAN LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 46)	12	N/A
<b>596</b> - APPLICATION SERVICES to TEST Students (p. 34, 43, 7, 22)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
<b>558</b> - 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- 25-26-29-41-49-51- 56	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-114-116- 144- 213- 214- 244- 313 -485
<b>606</b> - BUS or URBAN MASS TRANSIT VEHICLE (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
<b>706</b> - PC: COST of <b>606</b> DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
<b>640</b> - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 30, 47, 41)	6 – 12 - 25	6 – 12 – 44 – 144 - 244

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<b>510</b> - CHEMICALS that cause CHANGE in Product (p. 5, 20)	17 – 29 - 129	17 - 29
<b>750</b> - CITY - DIRECT CUSTOMER SERVICE	SEE <i>RELATED STATE CODE 549 BELOW</i>	11 – 17 – 29 – 62 – 111 – 114 - 214
<b>760</b> - CITY - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
<b>770</b> - CITY - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
<b>595</b> - CLEAN ROOM for SEMICONDUCTORS (p. 43, 52, 11, 26)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
<b>586</b> - CLOTHING for Paper Manufacturing (p. 5, 20)	17 - 29	17 - 29
<b>634</b> - COMM LEASE BETWEEN AFFILIATES (p. 38)	13	45 – 213 - 313
<b>664</b> - COMM LS: AGRICULTURAL PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. 39)	13	N/A
<b>766</b> - COMM LS: for BOARDING HORSES (p. 38)	13	N/A
<b>659</b> - COMM LS: ELIGIBLE TRANSPO FACILITY(p.39)	13	N/A
<b>768</b> - COMM LS: GOVT Owned Venue – Less than 22 Days (p. 39)	13	N/A
<b>642</b> - COMM LS: to LICENSED NURSING CARE INSTITUTION (p. 39)	13	N/A
<b>638</b> - COMM LS: to NONPROFIT for MLB or GOLF (p. 38)	13	N/A
<b>647</b> - COMM LS: to NONPROFIT for RODEO (p. 39)	13	N/A
<b>765</b> - COMM LS: PRE 12/1/1967 Lease (p. 38)	13	N/A
<b>669</b> - COMM LS: PROFIT A PRENDRE (p. 39)	13	N/A
<b>655</b> - COMM LS: for RELIGIOUS WORSHIP (p. 39)	13	N/A
<b>650</b> - COMM LS: RESIDENTIAL > 29 DAYS (p. 39)	13	N/A
<b>767</b> - COMM LS: By TRADE or Industry Association I.R.S. 513(d)(3)(C) ORG (p. 39)	13	N/A
<b>682</b> - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 40)	13	45 – 213 - 313
<b>583</b> - COMMODITIES SALE warehoused in AZ (p. 5, 18)	17 - 29	N/A
<b>687</b> - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 16)	29 - 129	17 - 29

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<b>565</b> - COMPUTER DATA CENTER EQUIPMENT (p. 8, 22)	17 - 29	17 - 29
<b>665</b> - PC: COST of <b>565</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>536</b> - DRUGS - OXYGEN Prescribed by DOCTOR (p. 43, 2, 16)	14 - 17 - 29	17 - 29 - 214
<b>526</b> - DURABLE MED EQUIP - RX & HCPC # for Home Use (p. 43, 2, 19)	14 - 17 - 29	17 - 29 - 214
<b>617</b> - ELECTRICITY SENT OUT-OF-STATE (p. 31, 27)	4 - 29	N/A
<b>589</b> - ENVIRONMENTAL RESPONSE & REMEDICATION (p. 44, 50, 4 & 7, 18 & 22)	2 - 15 - 17 - 29	15 - 17 - 29
<b>607</b> - ENVIRONMENTAL TECH FACILITY (p. 42, 50, 12)	14 - 15 - 17 - 29	17 - 29
<b>590</b> - EYEGASSES CONTACTS Sold on RX (p. 2, 19)	17 - 29	17 - 29
<b>773</b> - FINE ART sold by an ART GALLERY or ART AUCTION to a NONRESIDENT (p. 8 )	17	SEE CITY SPECIFIC CODE <b>737</b> BELOW
<b>746</b> - FOOD & ACCESSORIES to NONPROFIT THAT PROVIDES FREE MEALS to NEEDY	N/A	17 - 29 - 62
<b>512</b> - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 49, 7, 21)	11 - 17 - 29	11 - 17 - 29 - 111
<b>514</b> - FOOD for ARIZ PRISON or JAIL (p. 49, 6, 20)	11 - 17 - 29	62
<b>566</b> - FOOD ITEMS provided FREE to TRANSIENT LODGER (p. 6, 18)	17 - 29	N/A
<b>568</b> - FOOD to RESTAURANT for EMPLOYEES during WORK HOURS (p. 3, 19)	17 - 29 - 129	17 - 29
<b>506</b> - FOOD RETAIL Sales for HOME PREPARATION (p. 2, 19)	17 - 29	SEE CITY SPECIFIC CODE <b>506</b> BELOW
<b>507</b> - FOOD RETAIL Sales to RESTAURANT(p.2, 19)	17 - 29	17 - 29 - 62
<b>569</b> - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS (p.49, 3, 19)	11 - 17 - 29	11 - 17 - 29 - 62 - 111
<b>513</b> - FOOD purchased with SNAP Cards (p. 49, 2, 19)	11 - 17 - 29	11 - 62
<b>777</b> - 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
<b>598</b> - FUEL to HEALTHY FOREST BUSINESS (p.7, 22)	17 - 29	N/A

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<b>509</b> - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 31, 5, 20)	4 – 17 – 29	4 – 17 - 29
<b>515</b> - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 43, 3, 16)	14 – 17 - 29	17 - 29
<b>563</b> - GAS for COMPRESSOR EQUIPMENT (p. 21)	29 - 129	17 - 29
<b>581</b> - GROUNDWATER MEASURING DEVICES (p. 43, 50, 10, 25)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
<b>594</b> - HEARING AIDS but not batteries (p. 43, 2, 19)	14 – 17 – 29	17 – 29 - 214
<b>533</b> - INSULIN + SYRINGES + TEST STRIPS (p. 2, 19)	17 - 29	17 - 29
<b>752</b> - INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE	N/A	17 – 29 - 214
<b>782</b> - PC: COST of <b>752</b> DED in Gross Income	N/A	15 – 16 – 37 - 315
<b>630</b> - JOB PR: to LIC BUS - FREE MAG NEWS (p.37)	10	N/A
<b>561</b> - JOB PR: Cost of POSTAGE FREIGHT (p. 37)	10	10
<b>637</b> - JOB PR: Delivered OUT-OF-STATE (p. 37)	10	N/A
<b>519</b> - LIBRARY MATERIALS to PUBLIC Libraries (p. 7, 17)	17 - 29	17 - 29
<b>520</b> - LIVESTOCK POULTRY FEED etc. to These Animals' OWNERS or BOARDERS (p. 6, 17)	17 - 29	SEE CITY SPECIFIC CODE <b>720</b> BELOW
<b>516</b> - LIVESTOCK POULTRY Growth Implants or Meds (p. 6, 17)	17 - 29	N/A
<b>588</b> - LIQUOR by LIQUOR WHOLESALER (p. 7)	17	17
<b>521</b> - LOTTERY TICKETS by Retailer (p. 3, 19)	17 - 29	17 - 29
<b>602</b> - MAGAZINES promote AZ TOURIST TRAVEL (p. 36, 4, 20)	9 – 17 – 29	17 - 29
<b>532</b> - M&E to Repair CARRIER AIRCRAFT (p. 43, 10, 25)	14 - 17 - 29	17 – 29 - 214
<b>632</b> - PC: COST of <b>532</b> DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
<b>585</b> - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 43, 10, 25)	14 – 17 - 29	SEE CITY SPECIFIC CODE <b>585</b> BELOW
<b>685</b> - PC: COST of <b>585</b> DED in Gross Income (p. 52)	15 - 315	SEE CITY SPECIFIC CODE <b>685</b> BELOW
<b>523</b> - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p.43, 8, 23)	14 – 17 – 29 - 129	17 – 29 - 214
<b>623</b> -PC: COST of <b>523</b> DED in Gross Income(p.52)	15 - 315	15 – 16 – 37 - 315

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<b>525</b> - M&E or Technology to Assist DISABLED to be FUNCTIONAL (p. 5, 20)	17 - 29	N/A
<b>579</b> - M&E used to DRILL or EXTRACT OIL or GAS for Commercial Purposes (p. 43, 10, 25)	14 - 17 - 29 - 129	17 - 29 - 214
<b>679</b> - PC: COST of <b>579</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>524</b> - M&E for ELECTRIC UTILITY business (p. 43, 8, 24)	14 - 17 - 29 - 129	17 - 29 - 214
<b>624</b> - PC: COST of <b>524</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>597</b> - M&E to meet FED & STATE POLLUTION Rules or Regulations (p. 43, 11, 26)	14 - 17 - 29 - 129	17 - 29 - 214
<b>697</b> - PC: COST of <b>597</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>554</b> - M&E used in HEALTHY FOREST PROJECT (p. 12, 27)	17 - 29	N/A
<b>654</b> - PC: COST of <b>554</b> DED in Gross Income (p. 52)	15 - 315	N/A
<b>603</b> - M&E Repair Parts HEALTHY FOREST PROJECT (p. 7, 22)	17 - 29	N/A
<b>522</b> - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214
<b>622</b> - PC: COST of <b>522</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>599</b> - M&E to PREVENT POLLUTION Farm Ranch (p. 43, 52, 11, 26)	14 - 15 - 17 - 29	15 - 16 - 37
<b>577</b> - M&E for POULTRY & EGG Production (p. 43, 11, 26)	14 - 17 - 29	17 - 29 - 214
<b>677</b> - PC: COST of <b>577</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>553</b> - M&E used in RESEARCH & DEVELOPMENT (p. 43, 10, 25)	14 - 17 - 29 - 129	17 - 29 - 214
<b>653</b> - PC: COST of <b>553</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315

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<b>539</b> - M&E Etc to TELECOMMUNICATIONS Business (p. 43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214
<b>639</b> - PC: COST of <b>539</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>578</b> - M&E for TV STATION DIGITAL BROADCAST (p. 43, 11, 26)	14 - 17 - 29	17 - 29 - 214
<b>678</b> - PC: COST of <b>578</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>652</b> - MINE: ACTUAL FREIGHT COST (p. 44)	2	N/A
<b>658</b> - MINE: PROCESS COST - SHIPMENT Out Of State (p. 44)	2	N/A
<b>747</b> - MINING METALLURGICAL SUPPLIES	N/A	17 - 29 - 214
<b>529</b> - MV sold at AUCTION to NONRESIDENT (p. 6)	17	N/A
<b>501</b> - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER (p. 14)	17 - 29	17 - 29
<b>528</b> - MV + Parts sold to MOTOR CARRIER LESSOR (p. 6, 20)	17 - 29	17 - 29
<b>530</b> - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 5)	17	N/A
<b>531</b> - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 15)	17	N/A
<b>541</b> - MV to NONRESIDENT that is shipped OUT- OF-STATE by RETAILER (p. 2)	17	17
<b>580</b> - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 4)	17	N/A
<b>757</b> - NAT GAS TO PUBLIC UTIL for POWER GEN	N/A	4
<b>570</b> - BUSINESS ACTIVITY for ENROLLED <b>NATIVE AMERICAN</b> 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. 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 - 144 - 213 - 214 - 313

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<b>605</b> - NEAT ANIMALS HORSES used for BREEDING, Also LIVESTOCK POULTRY TO COMM BUS (p. <b>43, 9, 17, 24</b> )	14 – 17 - 29	<b>N/A</b>
<b>573</b> -TPP/ PC: <b>NONPROFIT</b> ORG <b>APT</b> HOUSING for Low Income Persons Over 62 (p. <b>43, 52, 4, 16</b> )	14 – 15 – 17 - 29	<b>N/A</b>
<b>764</b> - <b>NONPROFIT</b> ORG producing CULTURAL or CIVIC Festival / Event & Sales (p. <b>46, 7, 22</b> )	12 - 17 - 29	12 - 17 – 29
<b>544</b> - TPP to <b>NONPROFIT</b> ORG that gives <b>FREE</b> MEALS to <b>NEEDY</b> on a regular basis (p. <b>43, 4, 18</b> )	14 – 17 - 29	<b>N/A</b>
<b>644</b> - PC: COST of <b>544</b> DED in Gross Income (p. <b>52</b> )	15 - 315	<b>N/A</b>
<b>575</b> - TPP to <b>NONPROFIT</b> ORG for <b>HANDICAP</b> Program (p. <b>43, 5, 18</b> )	14 – 17 – 29	17 – 29 – 114 - 214
<b>675</b> - PC: COST of <b>575</b> DED in Gross Income (p. <b>52</b> )	15 - 315	15 – 16 – 37 - 315
<b>762</b> – <b>NONPROFIT</b> ORG Sponsoring <b>MLB</b> or Pro Golf – Events and Sales (p. <b>48, 45, 5, 19</b> )	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
<b>763</b> - <b>NONPROFIT</b> ORG Sponsoring <b>RODEO</b> : Farm & Ranch Animals – Event & Sales (p. <b>49, 45, 5, 19</b> )	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
<b>582</b> – <b>ORTHODONTIC</b> DEVICES dispensed by a DENTIST (p. <b>8</b> )	17	17
<b>758</b> – <b>OTHER TAXES/FEES</b> Allowed by MCTC SECTION 260	<b>N/A</b>	5 – 17 - 29
<b>502</b> - PC: 35% DEDUCTION Allowed (p. <b>50</b> )	15	15 – 16 - 37
<b>557</b> - PC: Cost of <b>ARCHITECTURAL</b> or <b>ENGINEERING</b> Service (p. <b>55</b> )	15	15 – 16 - 37
<b>690</b> - PC: <b>DESIGN PHASE</b> or <b>PROFESSIONAL</b> SERVICES (p. <b>56</b> )	15	<b>N/A</b>
<b>560</b> - PC: <b>DEVELOPMENT FEES</b> paid (p. <b>53</b> )	15	15 – 16 - 37
<b>673</b> - PC: <b>DOMESTIC VIOLENCE SHELTER</b> (p. <b>52</b> )	15	<b>N/A</b>
<b>683</b> - PC: <b>ENVIRONMENTALLY CONTROLLED</b> POULTRY / EGG FACILITY (p. <b>52</b> )	15	15 – 16 - 37
<b>663</b> - PC: <b>FURNITURE APPLIANCES</b> not incorporated into <b>MFTRD BLDG</b> (p. <b>50</b> )	15	27
<b>555</b> - PC: <b>HEALTHY FOREST</b> Structure (p. <b>53</b> )	15	<b>N/A</b>
<b>681</b> - PC: <b>INCOME</b> from <b>OUT-OF-STATE</b> Projects	15	15 – 16 - 37
<b>600</b> - PC: Install Repair Etc of TPP that has <b>INDEPENDENT FUNCTIONAL UTILITY</b> (p. <b>51</b> )	15	15 – 16 - 37

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<b>518</b> - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 50)	15	N/A
<b>698</b> - PC: LAUNCH SITE Construction (p. 52)	15	N/A
<b>689</b> - PC: LAWN MAINTENANCE SERVICES (p. 55)	15	15
<b>500</b> - PC: MAINTAIN-REPAIR-REPLACE-ALTER CONTRACT with PROPERTY OWNER (p. 58)	15	15 – 16 - 37
<b>694</b> - PC: MANUFACTURED BLDG delivered OUT-OF-STATE (p. 55)	15	N/A
<b>668</b> - PC: MANUFACTURED BLDG RESALE to DEALER (p. 50)	15	27
<b>667</b> - PC: MILITARY REUSE ZONE PROJECTS (p. 50)	15	N/A
<b>719</b> - PC: MIXED WASTE PROCESS FACILITY (p. 53)	15	N/A
<b>696</b> - PC: STATE UNIVERSITY RESEARCH INFRASTRUCTURE PROJECT (p. 53)	15	N/A
<b>550</b> - PC: SUBCONTRACTING INCOME (p. 54)	15	15
<b>686</b> - PC: TERMITE or PEST TREATMENT (p. 53)	15	15
<b>562</b> - PC: Sale of USED MFTRD HOME (p. 50)	15	27
<b>534</b> – Guest PERSONAL HYGIENE ITEMS sold to TRANSIENT LODGING BUSINESS (p. 6, 18)	17 – 29	17 - 29
<b>535</b> - PIPES VALVES 4" or LARGER for WATER-OIL-GAS-COAL SLURRY including related (p. 43, 9, 24)	14 – 17 – 29 - 129	17 – 29 - 214
<b>635</b> - PC: COST of <b>535</b> DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
<b>571</b> - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 3)	17 - 29	17 - 29
<b>787</b> - PPR: AIRCRAFT or Flight Simulator Rental by Nonprofit Educational Institutions (p. 42)	14	214
<b>769</b> - PPR: BILLBOARD for ADVERTISING or INFO (p. 42)	14	N/A
<b>680</b> - PPR: CAR RENTAL SURCHARGES (p. 43)	14	114 - 214
<b>786</b> - PPR: COIN-OPERATED Laundry and Car Washing Machines (p. 42)	14	SEE CITY SPECIFIC CODE 717
<b>784</b> - PPR: FILMS Etc. to THEATERS or TV / RADIO Stations (p. 42)	14	214
<b>631</b> - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 42)	14	N/A

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<b>556</b> - PPR: 1 <sup>st</sup> Month Lease Payment Transferred to 3 <sup>rd</sup> PARTY LEASING COMPANY (p. 43)	14	N/A
<b>660</b> - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 43)	14	214
<b>651</b> - PPR: PHOTOS Etc. for ARIZ TOURISM (p. 42)	14	N/A
<b>593</b> - PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE	14	214
<b>756</b> - PPR: TPP SEMI or PERMANENTLY INSTALLED IN OTHER TAXING CITY	N/A	214
<b>656</b> - PPR: VEHICLE REG FEE REIMBURSEMENT (p. 42)	14	114 - 214
<b>712</b> - PROPERTY Sold to Contractor for MRRA Project on an INDIAN RESERVATION (p. 52, 8, 22)	15 - 17 - 29 - 315	17 - 29 - 315
<b>748</b> - PROSTHETIC RECOMMENDED by DOCTOR	SEE STATE CODE 559 BELOW	17 - 29 - 214
<b>559</b> - PROSTHETIC Prescribed by MEDICAL PROFESSIONAL (p. 43, 2, 19)	14 - 17 - 29	17 - 29 - 214
<b>628</b> - PUB: ADVERTISING INCOME (p. 36)	9	N/A
<b>572</b> - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 43, 4, 18)	14 - 17 - 29	4 - 9 - 10 - 11 - 17 - 29 - 62 - 111 - 114 - 485
<b>672</b> - PC: COST of 572 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>545</b> - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 32, 37, 36, 37, 49, 43, 4, 17)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	SEE RELATED CITY CODE 671 BELOW
<b>645</b> - PC: COST of 545 DED in Gross Income (p. 52)	15 - 315	N/A
<b>671</b> - CITY SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 - 17 - 29 - 49 - 51 - 111 - 114 - 214 - 485
<b>771</b> - PC: COST of 671 DED in Gross Income	N/A	15 - 16 - 37 - 315
<b>574</b> - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 43, 4, 17)	14 - 17 - 29	114 - 214
<b>674</b> - PC: COST of 574 DED in Gross Income (p. 52)	15 - 315	N/A

<b>ALPHABETICAL TPT-1 DEDUCTION CODES REVISED 10-1-2016</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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<b>699</b> - TPP to <b>QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION</b> (p. <b>36, 37, 43, 4, 18</b> )	9 – 10 – 14 – 17 – 29	9 – 10 – 17 – 29 – 214
<b>799</b> - PC: COST of <b>699</b> DED in Gross Income (p. <b>52</b> )	15 - 315	<b>N/A</b>
<b>546</b> - TPP/SVC to <b>QUALIFIED HOSPITAL</b> for ANY PURPOSE (p. <b>32, 37, 36, 37, 49, 43, 4, 17</b> )	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 – 114 - 214 - 485
<b>646</b> - PC: COST of <b>546</b> DED in Gross Income (p. <b>52</b> )	15 - 315	15 – 16 – 37 - 315
<b>576</b> - RAILROAD Stock Rails Signal Equipment (p. <b>43, 10, 25</b> )	14 – 17 - 29	17 – 29 - 214
<b>676</b> - PC: COST of <b>576</b> DED in Gross Income (p. <b>52</b> )	15 - 315	15 – 16 – 37 - 315
<b>604</b> - RENEWABLE ENERGY CREDIT Sales or Transfers (p. <b>31, 7, 22</b> )	4 – 17 - 29	4 – 17 - 29
<b>755</b> - RENTAL OF IRS " <b>LOW INCOME UNIT</b> "	<b>N/A</b>	45 – 213 - 313
<b>503</b> - RESALE – Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-114-213-214-313
<b>662</b> - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. <b>49, 22</b> )	11 - 29	29
<b>724</b> - REST: GRATUITIES – TIPS distributed 100% to SERVERS or SERVICE EMPLOYEES	11	11 - 111
<b>567</b> - RET: Sale of <b>CASH EQUIVALENTS</b> p. <b>3, 23</b> )	17 - 29	17 - 29
<b>505</b> - RET: <b>COLLEGE TEXTBOOKS</b> required by State University or Community College (p. <b>3, 20</b> )	17 - 29	<b>SEE CITY SPECIFIC CODE 738 BELOW</b>
<b>564</b> - RET: 3% of Income Sub to <b>E911</b> Tax (p. <b>66</b> )	912	<b>N/A</b>
<b>609</b> - RET: <b>FET</b> on HEAVY TRUCK TRAILER (p. <b>12</b> )	17	17
<b>504</b> - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. <b>3</b> )	17	10 – 17 – 49 – 62 - 116
<b>716</b> – RET: POSTAGE STAMPS sold at Face Value	17	17
<b>601</b> - RET: <b>PRECIOUS METALS</b> and COINS (p. <b>3</b> )	17 – 29	17 - 29
<b>537</b> - RET: <b>SEEDS</b> Etc. to COMMERCIAL BUSINESS (p. <b>5, 17</b> )	17 - 29	<b>N/A</b>
<b>549</b> - RET: <b>SERVICES</b> Provided by SELLER (p. <b>2, 63</b> )	17 - 29	<b>SEE RELATED CITY CODE 750 BELOW</b>
<b>611</b> - RET: OVERHEAD MATERIALS for <b>US GOVT CONTRACT</b> (p. <b>13, 21</b> )	17 – 29 – 129	17 - 29

<b>ALPHABETICAL TPT-1 DEDUCTION CODES REVISED 10-1-2016</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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<b>542</b> - RET <b>WARRANTY</b> or SERVICE Contract (p. 2)	17 – 29	17 - 29
<b>613</b> - RET: <b>WASTE TIRE DISPOSAL FEE</b> (p. 14)	17	17
<b>614</b> - RET: <b>WIRELESS EQUIPMENT SALES COMMISSION</b> (p. 14)	17	17
<b>591</b> - TPP Used by <b>SATELLITE TV-DATA TRANSMISSION SERVICE</b> (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
<b>691</b> - PC: COST of <b>591</b> DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
<b>538</b> - SOLAR ENERGY DEVICES (p. 43, 52, 14, 27)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
<b>754</b> - PART IMPROVED PROP SOLD BY/TO <b>SPEC BLDR</b>	N/A	16
<b>753</b> - SPEC BLDR: RECONSTRUCT - PRIOR VALUE	N/A	16
<b>725</b> - TPP Sales <u>BY</u> Nonprofit Charitable IRC 501(c)(3) Organization (p. 49, 2, 19)	11 – 17 – 29	11 – 17 – 29 - 111
<b>552</b> – TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRRA Project (p. 44, 4, 18)	2 – 17 - 29	17 - 29
<b>584</b> – TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. 44, 4, 18)	2 – 17 - 29	17 - 29
<b>551</b> - TAX COLLECTED or FACTORED included in Gross Receipts (p. 63)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-114-116-144- 213- 214-244- 313 - 485
<b>627</b> - TELEC: CARRIER ACCESS CHARGES (p. 35)	5	5
<b>641</b> - TELEC: COMMON LINE CHARGES (p. 35)	5	N/A
<b>788</b> – TELEC: CREDIT for SENIOR ASSISTANCE PROGRAM DISCOUNT (Divide discount amount by combined State and County tax rate) (p. 68)	5	N/A
<b>633</b> - TELEC: DB SATELLITE TV SERVICES (p. 35)	5	N/A
<b>517</b> - TELEC: INTERNET ACCESS fees (p. 34 & 36)	5	5
<b>643</b> - TELEC: <i>INTERSTATE</i> TELEC SVCS (p. 36)	5	5
<b>649</b> - TELEC: SVCS PREPAID CARD or AUTH (p. 35)	5	5
<b>619</b> - TELEC: SVCS SAT TV / DATA TRAN (p. 35)	5	N/A

<b>ALPHABETICAL TPT-1 DEDUCTION CODES REVISED 10-1-2016</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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<b>751</b> - TELEC UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214
<b>781</b> - PC: COST of <b>751</b> DED in Gross Income	N/A	15 – 16 – 37 - 315
<b>711</b> - TRADE-IN ALLOWANCE (p. 64)	14 – 17 - 29	17 – 29 - 214
<b>636</b> - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and < 50% ANNUAL OCCUPANCY (p. 41)	25	N/A
<b>701</b> - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 41)	25	44 – 144 - 244
<b>704</b> - TR LODG: EXEMPT SERVICES (p. 41)	25	44 – 144 - 244
<b>718</b> - TR LODG: LODGING obtained at START for MORE THAN 29 Days (p. 41)	25	N/A
<b>629</b> - TR LODG: MOBILE HOME Etc. for more than 29 DAY Period (p. 40)	25	N/A
<b>648</b> - TR LODG: SERVICE COMMISSIONS (p. 41)	25	44 – 144 - 244
<b>615</b> – TRANSPORT of PERSONS by AIR if preempted by FEDERAL LAW (p. 30)	6	N/A
<b>612</b> – TRANSPORTATION or AMUSEMENT: ARRANGED & EXEMPT (p. 31, 47)	6 - 12	6 - 12
<b>702</b> - TRANSPORTATION or AMUSEMENT Resale: ARRANGED & TAXED (p. 31, 47)	6 - 12	6
<b>715</b> - TRANSPO by MOTOR CARRIERS or LIGHT MOTOR VEHICLES – FEES PAID TO MVD (p. 30)	6	SEE CITY SPECIFIC CODE <b>722</b> BELOW
<b>616</b> - TRANSPO: RAILROAD INTERSTATE (p. 30)	6	6
<b>620</b> - TRANSPO: RAILROAD RESALE (p. 30)	6	N/A
<b>625</b> - TRANSPO: RAILROAD TRANSPORT of FERTILIZER (p. 31)	6	N/A
<b>772</b> - TRANSPO: Transportation Network Company Income or Fees or Driver's Income (p. 30)	6	6
<b>778</b> - TRANSPO: Vehicle For Hire Company Income or Driver's Income (p. 30)	6	6
<b>543</b> - USGOV: Sale to MMAR for GOVT Contract (p. 44, 13)	2 – 17	17
<b>547</b> - USGOV: Sale by MMAR to U.S. GOVT (p. 43, 13)	14 – 17	17
<b>548</b> - USGOV: RETAIL Sales Allowed 50% TPT Income Deduction (100% USE TAX DEDUCTION) (p. 13)	17 - 29	17 - 29

<b>ALPHABETICAL TPT-1 DEDUCTION CODES REVISED 10-1-2016</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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<b>688</b> - USE TX: ADVERTISING SUPPLEMENTS (p. 17)	29	N/A
<b>684</b> - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 16)	29	29
<b>692</b> - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 67)	29	N/A
<b>693</b> - USE TX: \$200 DEDUCTION for FOREIGN PURCHASES (p. 17)	29	N/A
<b>703</b> - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIVERSITY (p. 20)	29 - 30	N/A
<b>695</b> - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 18)	29	N/A
<b>749</b> - USE TX: \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
<b>705</b> - USE TX: RX PLAN ID CARDS / PARTS (p. 20)	29 - 129	N/A
<b>709</b> - USE TX UTIL: REV Taxed under CL 004 (p. 27)	26 - 29	29
<b>707</b> - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 21)	26 – 29 - 129	N/A
<b>621</b> - UTIL: DEVELOPMENT FEES (p. 32, 28)	4 – 29	4
<b>710</b> - UTIL: ELECTRICITY, NAT GAS or LPG to MANUFACTURER or SMELTER (p.32, 28)	4 – 29 - 129	N/A
<b>511</b> - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECHNOLOGY (p. 32, 5, 20)	4 – 17 - 29	17 - 29
<b>626</b> - UTIL: INSTALLED PROP REIMBURSEMENT (p. 32, 28)	4 – 29	4
<b>618</b> - UTIL: SOLAR CUSTOMER TRANSFERS (p. 32)	4	4
<b>759</b> - UTILITY POLES – Rentals of Space for Utility-Telecom-Cable Attachments (p. 31, 34, 40, 42)	4 – 5 – 13 - 14	4 – 5 – 213 – 214 - 313
<b>783</b> - 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
<b>708</b> - 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- 49-51-62-111-114 - 116-144- 213- 214- 244- 313 - 485
<b>744</b> - VETERANS ORG: Sales of FOOD and DRINK on PREMISES (p. 48)	11	11 - 111

<b>ALPHABETICAL TPT-1 DEDUCTION CODES REVISED 10-1-2016</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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**CITY SPECIFIC DEDUCTION CODES:**  
**THE FOLLOWING CITY DEDUCTION CODES MAY ONLY BE TAKEN IN THE  
SPECIFIC CITIES LISTED**

	STATE BUSINESS CODES	CITY BUSINESS CODES
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>729 - EXEMPT LOCAL ADVERTISING</b> <b>CITIES: EG.GI.HB.LH.QZ.SA.SE.TC.TN.WC.</b>	<b>N/A</b>	<b>18</b>
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>717 - EXEMPT Coin Operated CLEANING MACHINES</b> <b>CITIES:</b> <b>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.</b>	<b>SEE STATE CODE 786 ABOVE</b>	<b>214</b>
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>738 - EXEMPT COLLEGE TEXTBOOK SALES</b> <b>CITIES: EG.MP.PM.SV.TY.</b>	<b>N/A</b>	<b>17 - 29</b>
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>745 - EXEMPT COMMERCIAL PROPERTY RENTS</b> <b>CITIES: JO.LH.OR.SV.</b>	<b>N/A</b>	<b>45 – 213</b>
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>732 - EXEMPT CONTRACTING FT HUACHUCA</b> <b>CITY: SR</b>	<b>N/A</b>	<b>15 – 16 - 37</b>
<b>CITY SPECIFIC CODE:</b> <b>728 – DAVIS MONTHAN BASE TRANSACTIONS</b> <b>CITY:</b> <b>TU.</b>	<b>N/A</b>	<b>4 – 5 – 11 – 15 – 16 – 17 - 37</b>

<b>ALPHABETICAL TPT-1 DEDUCTION CODES REVISED 10-1-2016</b>	STATE BUSINESS CODES	CITY BUSINESS CODES
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<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>742 - DONATION</b> TO 501c3 CHARITABLE ORG. <u>CITIES:</u> <b>CE.CK.CC.KM.MA.MP.PG.PX.PL.QZ.QC.SC. SE.</b></p>	N/A	29
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>737 - EXEMPT FINE ART</b> PAINTING / SCULPTURE <u>CITIES:</u> <b>BB.CA.LP.ME.OR.PR.TE.TU.</b></p>	N/A	17 - 29
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>506 - FOOD</b> RETAIL Sales for <b>HOME PREPARATION</b> <u>CITIES:</u> <b>BH.CE.CC.EL.FS.HC.JO.KM.LH.MH.MA.ME. OR.PK.QZ.SA.SE.SI.SP.TS.TU.TY.WL.</b></p>	SEE STATE CODE <b>506 ABOVE</b>	17 - 29
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>731 EXEMPT GOLF COURSE</b> GREENS FEES <u>CITIES:</u> <b>BB.DC.NO.PA.SE.SN.TN.WC.</b></p>	N/A	12
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>726 - EXEMPT TRANSACTIONS WITH</b> <b>GOVERNMENT AGENCIES</b> <u>CITIES:</u> <b>CF.DC.EG*.FH.FD.GI*.GU.HY*.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM. *[EXEMPTION RESTRICTED]</b></p>	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
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>730 - EXEMPT HEALTH</b> DANCE SPORT FEES <u>CITIES:</u> <b>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.</b></p>	N/A	12

<b>ALPHABETICAL TPT-1 DEDUCTION CODES REVISED 10-1-2016</b>	STATE BUSINESS CODES	CITY BUSINESS CODES
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<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>713</b> - EXEMPT <b>JOB PRINTING</b> for LICENSED PUBLISHERS <u>CITIES:</u> <b>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.</b></p>	N/A	10
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>720</b> - EXEMPT <b>LIVESTOCK FEED AGRI CHEMS</b> TO COMMERCIAL BUSINESS <u>CITIES:</u> <b>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.</b></p>	N/A	17 - 29
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>585</b> - <b>M&amp;E</b> used for <b>COMMERCIAL AGRICULTURE</b> Crops and Products <u>CITIES:</u> <b>BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.</b></p>	SEE STATE CODE <b>585 ABOVE</b>	17 – 29 - 214
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>685</b> - PC: COST of <b>585</b> DED in Gross Income <u>CITIES:</u> <b>BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.</b></p>	SEE STATE CODE <b>685 ABOVE</b>	15 – 16 – 37 - 315
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>739</b> - EXEMPT <b>MFTRD ITEM</b> USED IN TESTING <u>CITIES:</u> <b>GE.HC.ME.OR.PS.TN.</b></p>	N/A	17
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>722</b> - EXEMPT <b>MOTOR VEHICLE</b> TRANSPORT FOR HIRE <u>CITIES:</u> <b>CH.CW.ME.PX.SA.SC.SR.TE.TC.TN.WS.</b></p>	N/A	6

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<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>736</b> - EXEMPT <b>NEAT</b> etc <b>ANIMALS</b> to BREED <u>CITIES:</u> <b>CG.CC.HC.MH.MP.PM.QC.SC.SN.TU.WC.</b></p>	N/A	17 - 29
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>714</b> - <b>QUALIFIED: HOSPITAL</b>, HEALTH CARE, or COMMUNITY HEALTH CENTER <u>CITIES:</u> <b>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.</b></p>	N/A	45 – 213 - 313
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>761</b> - PART of <b>SINGLE ITEM SALE</b> TAXED at <b>0%</b> <u>CITIES:</u> <b>GL.YM.</b></p>	N/A	17 - 29
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>733</b> - <b>SPEC BLDR:</b> EXEMPT COST OF LAND <u>CITIES:</u> <b>DC.NO.PA.TU.WS.</b></p>	N/A	16
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>734</b> - <b>SPEC BLDR:</b> EXEMPT FAIR MKT VALUE OF LAND <u>CITIES:</u><b>BH.CE.DL.KM.LH.MH.PK.PM.PP.PR.PL. QZ.SF.SE.SL.TL.WC.</b></p>	N/A	16
<p><i>CITY SPECIFIC DEDUCTION CODE:</i> <b>727</b> - <b>TAX MORATORIUM</b> - REAL PROPERTY <u>CITIES:</u> <b>DC.EL.TU.</b></p>	N/A	15 – 16 – 37 – 45 - 213

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<p><i>CITY SPECIFIC DEDUCTION CODE:</i>  <b>740 - EXEMPT TEL SVCS</b> BY CABLE TV SYSTEM  <b>CITIES:</b>  <b>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.</b></p>	N/A	5
<p><b>774 – TELEC:</b> CREDIT FOR CABLE LICENSE FEES  <b>CITY: PX</b></p>	N/A	5
<p><i>CITY SPECIFIC DEDUCTION CODE:</i>  <b>721 - TELEC:</b> TAX CREDIT for FRANCHISE/LICENSE  FEES  <b>CITIES:</b><b>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.</b></p>	N/A	5
<p><i>CITY SPECIFIC DEDUCTION CODE:</i>  <b>743 - USE TAX</b> EXEMPT SALES TO CITY  <b>CITIES:</b>  <b>CH.CL.EG.FH.GE.KM.LH.MP.ME.PG.PE.QZ.</b></p>	N/A	29
<p><i>CITY SPECIFIC DEDUCTION CODE:</i>  <b>723 - UTIL:</b> TAX CREDIT for FRANCHISE FEES  <b>CITIES:</b>  <b>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.</b></p>	N/A	4
<p><i>CITY SPECIFIC DEDUCTION CODE:</i>  <b>741 - EXEMPT UTILS</b> to OUT-OF-CITY CUST  <b>CITIES:</b>  <b>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.</b></p>	N/A	4

**ALPHABETICAL TPT-1 DEDUCTION CODES**  
**REVISED 10-1-2016**

STATE BUSINESS  
CODES

CITY BUSINESS  
CODES

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

**LEGEND (Abbreviations):**

**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)

**TRANSPO:** TRANSPORTING (CLASSIFICATION)

**TX:** TAX

**UTIL:** UTILITIES or UTILITIES CLASSIFICATION

**USGOV:** UNITED STATES GOVERNMENT

**ALPHABETICAL TPT-1 DEDUCTION CODES  
REVISED 10-1-2016**

STATE BUSINESS  
CODES

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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

**BUSINESS CODES USED FOR BOTH 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

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

**ALPHABETICAL TPT-1 DEDUCTION CODES**  
**REVISED 10-1-2016**

STATE BUSINESS  
 CODES

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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
 LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

**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)	CG - PP - TN
*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)	GY - SF
917	RETAIL SALES (SINGLE ITEM OVER \$10,000)	C L
929	USE TAX (SINGLE ITEM OVER \$10,000)	C L