

**013 COMMERCIAL LEASE DEDUCTION CODES** for use on Form TPT-1, Schedule A  
 CITY BUSINESS CODES: **045** RESIDENTIAL RENTAL; **213** COMMERCIAL RENTAL; **040** RENTAL OCC.  
**313** COMMERCIAL LEASE (ADDITIONAL TAX)  
 (CITY SPECIFIC DEDUCTION CODES THAT ONLY APPLY IN CERTAIN LISTED CITIES ARE SHOWN AT END)

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
 LEGEND at end of this document. **REVISED 10-1-2016**

<b>GENERAL DEDUCTION CODES:</b>	STATE BUSINESS CODES	CITY BUSINESS CODES
<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>551</b> - TAX COLLECTED or FACTORED included in Gross Receipts  <span style="float: right;">(p. <b>63</b>)</span>	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>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>708</b> - VENDOR DISCOUNTS or CUSTOMER RETURNS  <span style="float: right;">(p. <b>63, 64</b>)</span>	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>COMMERCIAL LEASE DEDUCTION CODES</b>	STATE BUSINESS CODES	CITY BUSINESS CODES
<b>634</b> - COMM LEASE BETWEEN <b>AFFILIATES</b> (p. <b>38</b> )	13	45 – 213 - 313
<b>664</b> - COMM LS: <b>AGRICULTURAL</b> PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. <b>39</b> )	13	N/A
<b>766</b> - COMM LS: for <b>BOARDING</b> HORSES (p. <b>38</b> )	13	N/A
<b>659</b> - COMM LS: <b>ELIGIBLE</b> TRANSPO FACILITY(p. <b>39</b> )	13	N/A
<b>768</b> - COMM LS: GOVT Owned Venue – Less than 22 Days (p. <b>39</b> )	13	N/A
<b>642</b> - COMM LS: to <b>LICENSED</b> NURSING CARE INSTITUTION (p. <b>39</b> )	13	N/A
<b>638</b> - COMM LS: to <b>NONPROFIT</b> for <b>MLB</b> or <b>GOLF</b> (p. <b>38</b> )	13	N/A
<b>647</b> - COMM LS: to <b>NONPROFIT</b> for <b>RODEO</b> (p. <b>39</b> )	13	N/A
<b>765</b> - COMM LS: PRE 12/1/1967 Lease (p. <b>38</b> )	13	N/A
<b>669</b> - COMM LS: <b>PROFIT A PRENDRE</b> (p. <b>39</b> )	13	N/A

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	STATE BUSINESS CODES	CITY BUSINESS CODES
<b>655</b> - COMM LS: for <b>RELIGIOUS WORSHIP</b> (p. 39)	13	N/A
<b>650</b> - COMM LS: <b>RESIDENTIAL &gt; 29 DAYS</b> (p. 39)	13	N/A
<b>767</b> - COMM LS: By <b>TRADE</b> 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>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.</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 - 144 - 213 – 214 - 313
<b>755</b> - RENTAL OF IRS "LOW INCOME UNIT"	N/A	45 – 213 - 313
<b>503</b> - RESALE – Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-213-214 - 313
<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

**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>745</b> - EXEMPT <b>COMMERCIAL PROPERTY</b> RENTS <b>CITIES: JO.LH.OR.SV.</b>	N/A	45 – 213
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>726</b> - EXEMPT TRANSACTIONS WITH <b>GOVERNMENT AGENCIES</b> <b>CITIES:</b> <b>CF.DC.EG*.FH.FD.GI*.GU.HY*.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.</b> <b>*[EXEMPTION RESTRICTED]</b>	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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		CITY BUSINESS CODES
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>714 - QUALIFIED: HOSPITAL, HEALTH CARE, or COMMUNITY HEALTH CENTER</b> <b>CITIES:</b> <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>	N/A	45 – 213 - 313
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>727 - TAX MORATORIUM - REAL PROPERTY</b> <b>CITIES: DC.EL.TU.</b>	N/A	15 – 16 – 37 – 45 - 213

**LEGEND (Abbreviations):**

AMUSE: AMUSEMENT

COMM LS: COMMERCIAL LEASE

DED or DEDUCT: DEDUCTION

FET: FEDERAL EXCISE TAX

JOB PR: JOB PRINTING CLASSIFICATION

M &amp; 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