

NUMERICAL 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		
500 - PC: MAINTAIN-REPAIR-REPLACE-ALTER CONTRACT with PROPERTY OWNER (p. 58)	15	15 – 16 - 37
501 - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER (p. 14)	17 – 29	17 - 29
502 - PC: 35% DEDUCTION Allowed (p. 50)	15	15 – 16 - 37
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
504 - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. 3)	17	10 – 17 – 49 – 62 - 116
506 - FOOD sold by a RETAILER for HOME CONSUMPTION	17 - 29	17 – 29 - 62
507 - FOOD RETAIL Sales to RESTAURANT (p. 2, 19)	17 - 29	17 – 29 - 62
508 - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 43, 9 & 15, 24 & 29)	14 – 17 - 29	17 – 29 - 214
509 - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 31, 5, 20)	4 – 17 – 29	4 – 17 – 29 – 133
510 - CHEMICALS that cause CHANGE in Product (p. 5, 20)	17 – 29 - 129	17 – 29
511 - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECHNOLOGY (p. 32, 5, 20)	4 – 17 - 29	17 – 29
512 - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 49, 7, 21)	11 – 17 – 29	11 – 17 – 29 – 111
513 - FOOD purchased with SNAP Cards (p. 49, 2, 19)	11 – 17 - 29	11 – 62 – 111
514 - FOOD for ARIZ PRISON or JAIL (p. 49, 6, 20)	11 – 17 - 29	62
515 - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 43, 3, 16)	14 – 17 - 29	17 – 29
517 - TELEC: INTERNET ACCESS fees (p. 34 & 36)	5	5 - 105 - 133
519 - LIBRARY MATERIALS to PUBLIC Libraries (p. 7, 17)	17 – 29	17 – 29
521 - LOTTERY TICKETS by Retailer (p. 3, 19)	17 – 29	17 – 29
522 - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 43, 8, 23)	14 – 17 – 29 - 129	17 – 29 – 214
523 - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p. 43, 8, 23)	14 – 17 – 29 - 129	17 – 29 – 214

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524 - M&E for ELECTRIC UTILITY business (p. 43, 8, 24)	14 – 17 – 29 - 129	17 – 29 - 214
526 - DURABLE MED EQUIP - Rx & HCPC # for Home Use (p. 43, 2, 19)	14 – 17 - 29	17 – 29 - 214
528 - MV + Parts sold to MOTOR CARRIER LESSOR (p. 6, 20)	17 - 29	17 – 29
532 - M&E to Repair CARRIER AIRCRAFT (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
533 - INSULIN + SYRINGES + TEST STRIPS (p. 2, 19)	17 - 29	17 – 29
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
536 - DRUGS - OXYGEN Prescribed by DOCTOR (p. 43, 2, 16)	14 – 17 - 29	17 – 29 - 214
538 - SOLAR ENERGY DEVICES (p. 43, 52, 14, 27)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 – 214
539 - M&E Etc to TELECOMMUNICATIONS Business (p. 43, 8, 23)	14 – 17 – 29 - 129	17 – 29 - 214
541 - MV to NONRESIDENT that is shipped OUT- OF-STATE by RETAILER (p. 2)	17	17
542 - RET WARRANTY or SERVICE Contract (p. 2)	17 - 29	17 – 29
543 - USGOV: Sale to MMAR for GOVT Contract (p. 44, 13)	2 – 17	17
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
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
550 - PC: SUBCONTRACTING INCOME (p. 54)	15	15
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

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

552 – TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRRA Project (p. 44, 4, 18)	2 – 17 - 29	17 – 29
553 - M&E used in Research & Development (p. 43, 10, 25)	14 – 17 – 29 - 129	17 – 29 - 214
557 - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 55)	15	15 – 16 - 37
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
559 - PROSTHETIC Prescribed by MEDICAL PROFESSIONAL (p. 43, 2, 19)	14 – 17 - 29	17 – 29 - 214
560 - PC: DEVELOPMENT FEES paid (p. 53)	15	15 – 16 - 37
561 - JOB PR: Cost of POSTAGE FREIGHT (p. 37)	10	10
562 - PC: Sale of USED MFTRD HOME (p. 50)	15	27
563 - GAS for COMPRESSOR EQUIPMENT (p. 21)	29 - 129	17 – 29
565 - COMPUTER DATA CENTER EQUIPMENT (p. 8, 22)	17 - 29	17 – 29
567 - RET: Sale of CASH EQUIVALENTS (p. 3, 23)	17 - 29	17 – 29
568 - FOOD to RESTAURANT for EMPLOYEES during WORK HOURS (p. 3, 19)	17 – 29 – 129	17 - 29
569 - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS (p.49, 3, 19)	11 – 17 - 29	11 – 17 – 29 - 62
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> 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 – 105 -133 - 144 - 213 – 214 - 313
571 - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 3)	17 – 29	17 - 29
572 - TPP to QUAL COMMUNITY HEALTH CENTER (p. 43, 4, 18)	14 – 17 - 29	4 - 9 - 10 - 11 - 17 - 29 - 62 - 111 -114 -214 -485

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

574 - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 43, 4, 17)	14 – 17 - 29	114 - 214
575 - TPP to NONPROFIT ORG for HANDICAP Program (p. 43, 5, 18)	14 – 17 – 29	17 - 29 - 114 - 214
576 - RAILROAD Stock Rails Signal Equipment (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
577 - M&E for POULTRY & EGG Production (p. 43, 11, 26)	14 – 17 - 29	17 – 29 - 214
578 - M&E for TV STATION DIGITAL BROADCAST (p. 43, 11, 26)	14 – 17 - 29	17 – 29 - 214
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
581 - GROUNDWATER MEASURING DEVICES (p. 43, 50, 10, 25)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
582 – ORTHODONTIC DEVICES dispensed by a DENTIST (p. 8)	17	17
584 – TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. 44, 4, 18)	2 – 17 - 29	17 - 29
CITY SPECIFIC CODE: 585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products CITIES: BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.	SEE STATE CODE 585	17 – 29 - 214
586 - CLOTHING for Paper Manufacturing (p. 5, 20)	17 - 29	17 - 29
587 - ALT FUEL to USED OIL FUEL BURNER (p. 31, 7, 21)	4 – 17 - 29	4 – 17 - 29
588 - LIQUOR by LIQUOR WHOLESALER (p. 7)	17	17
589 - ENVIRONMENTAL RESPONSE & REMEDATION (p. 44, 50, 4 & 7, 18 & 22)	2 - 15 – 17 - 29	15 – 17 - 29
590 - EYEGLASSES CONTACTS Sold on RX (p. 2, 19)	17 - 29	17 - 29
591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
592 - ALTERNATIVE FUEL VEHICLES (p. 43, 7, 21)	14 – 17 - 29	17 – 29 – 114 - 214
593 – PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE	14	214

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

594 - HEARING AIDS but not batteries (p. 43, 2, 19)	14 – 17 - 29	17 – 29 - 214
595 - CLEAN ROOM for SEMICONDUCTORS (p. 43, 52, 11, 26)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
596 - APPLICATION SERVICES to TEST Students (p. 34, 43, 7, 22)	5 – 14 – 17 - 29	5 – 17 – 29 – 133 - 214
597 - M&E to meet Fed & State POLLUTION Rules or Regulations (p. 43, 11, 26)	14 – 17 – 29 - 129	17 – 29 – 214
599 - M&E to PREVENT POLLUTION Farm Ranch (p. 43, 52, 11, 26)	14 – 15 – 17 - 29	15 – 16 – 37
600 - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 51)	15	15 – 16 – 37
601 - RET: PRECIOUS METALS and COINS (p. 3)	17 - 29	17 – 29
602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 36, 4, 20)	9 – 17 – 29	17 – 29
604 - RENEWABLE ENERGY CREDIT Sales or Transfers (p. 31, 7, 22)	4 – 17 - 29	4 – 17 – 29
606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 43, 10, 25)	14 – 17 – 29	17 – 29 – 214
607 - ENVIRONMENTAL TECH FACILITY (p. 42, 50, 12)	14 – 15 – 17 - 29	17 – 29
608 - PC: COST of 508 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
609 - RET: FET on HEAVY TRUCK TRAILER (p. 12)	17	17
611 - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 13, 21)	17 – 29 - 129	17 – 29
612 – TRANSPORTATION or AMUSEMENT: ARRANGED & EXEMPT (p. 31, 47)	6 – 12	6 – 12
613 - RET: WASTE TIRE DISPOSAL FEE (p. 14)	17	17
614 - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 14)	17	17
616 - TRANSP: RAILROAD <i>INTERSTATE</i> (p. 30)	6	6
618 - UTIL: SOLAR CUSTOMER TRANSFERS (p. 32)	4	4
621 - UTIL: DEVELOPMENT FEES (p. 32, 28)	4 - 29	4 – 104 - 133
622 - PC: COST of 522 DED in Gross Income (p. 52)	15 – 315	15 – 16 – 37 - 315
623 - PC: COST of 523 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
624 - PC: COST of 524 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
626 - UTIL: INSTALLED PROP REIMBURSEMENT (p. 32, 28)	4 - 29	4 – 104 - 133

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

627 - TELEC: CARRIER ACCESS CHARGES (p. 35)	5	5 – 105 - 133
632 - PC: COST of 532 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
634 - COMM LEASE BETWEEN AFFILIATES (p. 38)	13	45 – 213 - 313
635 - PC: COST of 535 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
639 - PC: COST of 539 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
643 - TELEC: INTERSTATE TELEC SVCS (p. 36)	5	5 – 105 - 133
646 - PC: COST of 546 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
648 - TR LODG: SERVICE COMMISSIONS (p. 41)	25	44 – 144 - 244
649 - TELEC: SVCS PREPAID CARD or AUTH (p.35)	5	5 – 133
653 - PC: COST of 553 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
656 - PPR:VEHICLE REG FEE REIMBURSEMNT(p.42)	14	114 - 214
660 - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 43)	14	214
661 - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 46)	12	12
662 - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 49, 22)	11 - 29	29
663 - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 50)	15	27
665 - PC: COST of 565 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
668 - PC: MANUFACTURED BLDG RESALE to DEALER (p. 50)	15	27
670 - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 47)	12	12
671 - CITY SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 111 - 114 - 214 – 485
672 - PC: COST of 572 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
675 - PC: COST of 575 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
676 - PC: COST of 576 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
677 - PC: COST of 577 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
678 - PC: COST of 578 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
679 - PC: COST of 579 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
680 - PPR: CAR RENTAL SURCHARGES (p.43)	14	114 - 214
681 - PC: INCOME FROM OUT-OF-STATE PROJECTS	15	15 – 16 - 37

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

682 - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 40)	13	45 – 213 - 313
683 - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 52)	15	15 – 16 - 37
684 - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 16)	29	29
<i>CITY SPECIFIC CODE:</i> 685 - PC: COST of 585 DED in Gross Income <u>CITIES:</u> BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.	SEE STATE CODE 685	15 – 16 – 37 - 315
686 - PC: TERMITE or PEST TREATMENT (p. 53)	15	15
687 - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 16)	29 - 129	17 – 29
689 - PC: LAWN MAINTENANCE SERVICES (p. 55)	15	15
691 - PC: COST of 591 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
697 - PC: COST of 597 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
699 - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 36, 37, 43, 4, 18)	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
701 - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 41)	25	44 – 144 - 244
702 - TRANSPORTATION or AMUSEMENT Resale: ARRANGED & TAXED (p. 31, 47)	6 - 12	6
704 - TR LODG: EXEMPT SERVICES (p. 41)	25	44 – 144 - 244
706 - PC: COST of 606 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
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
709 - USE TX UTIL: REV Taxed under CL 004 (p. 27)	26 – 29	29
711 - TRADE-IN ALLOWANCE (p. 64)	14 – 17 - 29	17 – 29 - 214
712 – PROPERTY Sold to Contractor for MRRRA Project on an INDIAN RESERVATION (p. 52, 8, 22)	15 - 17 – 29 - 315	17 – 29 - 315
<i>CITY SPECIFIC CODE:</i> 713 - EXEMPT JOB PRINTING for LICENSED PUBLISHERS <u>CITIES:</u> 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.	N/A	10

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<p>CITY SPECIFIC 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.</p>	N/A	45 – 213 - 313
<p>715 - TRANSP0 by MOTOR CARRIERS or LIGHT MOTOR VEHICLES – FEES PAID TO MVD (p. 30)</p>	6	6 (ALSO SEE CITY SPECIFIC CODE 722 BELOW)
<p>716 – RET: POSTAGE STAMPS sold at Face Value</p>	17	17
<p>CITY SPECIFIC CODE: 717 - EXEMPT CoinOp CLEANING MACHINES CITIES: 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.</p>	SEE STATE CODE 786	214
<p>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.</p>	SEE STATE CODE 718	44 - 144
<p>CITY SPECIFIC 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 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.</p>	N/A	5 105 (TU) 133 (NO and TU)

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<p>CITY SPECIFIC CODE: 722 - EXEMPT MOTOR VEHICLE TRANSPORT FOR HIRE CITIES: CH.CW.ME.PX.SA.SC.SR.TE.TC.TN.WS.</p>	N/A	6
<p>CITY SPECIFIC 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.</p>	N/A	4 104 (TU) 133 (NO)
<p>724 - REST: GRATUITIES – TIPS distributed 100% to SERVERS or SERVICE EMPLOYEES</p>	11	11 - 111
<p>725 - TPP Sales <u>BY</u> Nonprofit Charitable IRC 501(c)(3) Organization (p. 49, 2, 19)</p>	11 – 17 - 29	11 – 17 – 29 - 111
<p>CITY SPECIFIC 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]</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>CITY SPECIFIC CODE: 727 - TAX MORATORIUM - REAL PROPERTY CITIES: DC.EL.TU.</p>	N/A	15 – 16 – 37 – 45 - 213
<p>CITY SPECIFIC CODE: 728 – DAVIS MONTHAN BASE TRANSACTIONS CITY: TU.</p>	N/A	4 – 5 – 11 – 15 – 16 – 17 – 37 – 104 – 105 - 133
<p>CITY SPECIFIC CODE: 729 - EXEMPT LOCAL ADVERTISING CITIES: EG.GI.HB.LH.QZ.SA.SE.TC.TN.</p>	N/A	18
<p>CITY SPECIFIC 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

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<p><i>CITY SPECIFIC CODE:</i> 731 EXEMPT GOLF COURSE GREENS FEES <u>CITIES:</u> BB.DC.NO.PA.SE.SN.TN.WC.</p>	N/A	12
<p><i>CITY SPECIFIC CODE:</i> 732 - EXEMPT CONTRACTING FT HUACHUCA <u>CITY:</u> SR</p>	N/A	15 – 16 – 37
<p><i>CITY SPECIFIC CODE:</i> 733 - SPEC BLDR: EXEMPT COST OF LAND <u>CITIES:</u> DC.NO.PA.TU.WS.</p>	N/A	16
<p><i>CITY SPECIFIC CODE:</i> 734 - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND <u>CITIES:</u>BH.CE.DL.KM.LH.MH.PK.PM.PP.PR.PL.QZ.SF.SE.SL.TL.WC.</p>	N/A	16
<p>735 – AMUSE: ENTRY FEES for RUN WALK SWIM RIDE or similar EVENT (p. 47)</p>	12	12
<p><i>CITY SPECIFIC CODE:</i> 736 - EXEMPT NEAT etc ANIMALS to BREED <u>CITIES:</u> CG.CC.HC.MH.MP.PM.QC.SC.SN.TU.WC.</p>	N/A	17 – 29
<p><i>CITY SPECIFIC CODE:</i> 737 - EXEMPT FINE ART PAINTING / SCULPTURE <u>CITIES:</u> BB.CA.LP.ME.OR.PR.TE.TU.</p>	SEE STATE CODE 773	17 – 29
<p><i>CITY SPECIFIC CODE:</i> 738 - EXEMPT COLLEGE TEXTBOOK SALES <u>CITIES:</u> EG.MP.PM.SV.TY.</p>	N/A	17 – 29
<p><i>CITY SPECIFIC CODE:</i> 739 - EXEMPT MFTRD ITEM USED TESTING <u>CITIES:</u> GE.HC.ME.OR.PS.TN.</p>	N/A	17

NUMERICAL 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 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
CITY SPECIFIC 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)
CITY SPECIFIC CODE: 742 - DONATION TO 501c3 CHAR ORGANIZATION CITIES: CE.CK.CC.KM.MA.MP.PG.PX.PL.QZ.QC.SC. SE.	N/A	29
CITY SPECIFIC CODE: 743 - USE TAX EXEMPT SALES TO CITY CITIES: CH.CL.EG.FH.GE.KM.LH.MP.ME.PG.PE.QZ.	N/A	29
744 – VETERANS ORG: Sales of FOOD and DRINK on PREMISES (p. 48)	11	11 - 111
CITY SPECIFIC CODE: 745 - EXEMPT COMMERCIAL PROP RENTS CITIES: JO.LH.OR.SV.	N/A	45 - 213
746 - FOOD+ACCESSORIES to NONPROFIT THAT PROVIDES FREE MEALS to NEEDY	N/A	17 – 29 - 62
747 - MINING METALLURGICAL SUPPLIES	N/A	17 – 29 - 214
748 - PROSTHETIC <i>RECOMMENDED</i> by DOCTOR	SEE STATE CODE 559	17 – 29 - 214
749 – USE TX: \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
750 - CITY - DIRECT CUSTOMER SERVICE	SEE RELATED STATE CODE 549 (Retail Only)	11 – 17 – 29 – 62 – 111 - 114 - 214
751 - TELECOM UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214

NUMERICAL 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.

752 - INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE	N/A	17 – 29 - 214
753 - SPEC BLDR: RECONSTRUCT - PRIOR VALUE	N/A	16
754 - PART IMPR PROP SOLD BY/TO SPEC BLDR	N/A	16
755 - RENTAL OF IRS "LOW INCOME UNIT"	N/A	45 – 213 - 313
756 – PPR: TPP SEMI or PERMANENTLY INSTALLED IN OTHER TAXING CITY	N/A	214
757 - NAT GAS TO PUBLIC UTIL for POWER GEN	N/A	4 133 (NO)
758 – Other TAXES/FEES Allowed by MCTC SECTION 260	N/A	5 – 17 – 29 – 105 - 133
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
760 - CITY - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 – 104 – 105 - 116 - 133
<i>CITY SPECIFIC CODE:</i> 761 - PART of SINGLE ITEM SALE TAXED at 0% <u>CITIES:</u> GL.YM	N/A	17 - 29
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
764 - NONPROFIT ORG producing CULTURAL or CIVIC Festival / Event & Sales (p. 46, 7, 22)	12 - 17 - 29	12 - 17 – 29
770 - CITY - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
771 - PC: COST of 671 DED in Gross Income	N/A	15 – 16 – 37 - 315
772 - TRANSP: TRANSPORTATION NETWORK COMPANY’S Income or Fees or Driver’s Income (p. 30)	6	6
<i>CITY SPECIFIC CODE:</i> 774 - TELECOM: CREDIT for CABLE LICENSE FEES <u>CITY:</u> PX.	N/A	5
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
778 - TRANSP: VEHICLE For HIRE COMPANY’S Income or Driver’s Income (p. 30)	6	6
781 - PC: COST of 751 DED in Gross Income	N/A	15 – 16 – 37 - 315

NUMERICAL 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.

782 - PC: COST of 752 DED in Gross Income	N/A	15 – 16 – 37 - 315
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
784 - PPR: FILMS Etc. to THEATERS or TV / RADIO Stations (p. 42)	14	214
785 - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 45, 42)	12 - 14	12 - 214
787 - PPR: AIRCRAFT or Flight Simulator Rental by Nonprofit Educational Institutions (p. 42)	14	214
790 - CITY – ADVERTISING EXEMPT (National etc.)	N/A	18

<p><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) 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)</p>
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<p>TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION) TRANSPO: TRANSPORTING (CLASSIFICATION) TX: TAX UTIL: UTILITIES or UTILITIES CLASSIFICATION USGOV: UNITED STATES GOVERNMENT</p>
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NUMERICAL 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 ABBREVIATIONS

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

NUMERICAL CITY DEDUCTION CODES

REVISED 11-30-2016

STATE BUSINESS
CODESCITY BUSINESS
CODES

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

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

NUMERICAL TPT-1 DEDUCTION CODES
REVISED 10-1-2016

STATE BUSINESS
 CODES

CITY BUSINESS CODES

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

NUMERICAL TPT-1 DEDUCTION CODES REVISED 10-1-2016	STATE BUSINESS CODES	CITY BUSINESS CODES
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LEGEND (Abbreviations), BUSINESS CODE LISTINGS and CITY SPECIAL TAX RATE / PORTION CODES at end.