

**014 PERSONAL PROPERTY RENTAL DEDUCTION CODES** for Form TPT-1, Schedule A  
**CITY BUSINESS CODE 214 RENTAL & LICENSING OF TPP - REVISED 10-1-2016**  
*(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 (Abbreviations) at end of this document.

<b>GENERAL DEDUCTION CODES:</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
<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  (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>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  (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>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>592</b> - ALTERNATIVE FUEL VEHICLES (p. 43, 7, 21)	14 – 17 - 29	17 – 29 – 114 - 214
<b>785</b> - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 45, 42)	12 - 14	12 - 214
<b>596</b> - APPLICATION SERVICES to TEST Students (p. 34, 43, 7, 22)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
<b>606</b> - BUS or URBAN MASS TRANSIT VEHICLE (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
<b>750</b> - CITY - DIRECT CUSTOMER SERVICE	SEE <b>RELATED STATE CODE 549 BELOW</b>	11 – 17 – 29 – 62 – 111 – 114 - 214
<b>595</b> - CLEAN ROOM for SEMICONDUCTORS (p. 43, 52, 11, 26)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
<b>536</b> - DRUGS - OXYGEN Prescribed by DOCTOR (p. 43, 2, 16)	14 – 17 - 29	17 – 29 - 214

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	STATE BUSINESS CODES	CITY BUSINESS CODES
<b>526</b> - DURABLE MED EQUIP - RX & HCPC # for Home Use (p. 43, 2, 19)	14 - 17 - 29	17 - 29 - 214
<b>607</b> - ENVIRONMENTAL TECH FACILITY (p. 42, 50, 12)	14 - 15 - 17 - 29	17 - 29
<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>515</b> - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 43, 3, 16)	14 - 17 - 29	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>752</b> - INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE	N/A	17 - 29 - 214
<b>532</b> - M&E to Repair CARRIER AIRCRAFT (p. 43, 10, 25)	14 - 17 - 29	17 - 29 - 214
<b>585</b> - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 43, 10, 25)	14 - 17 - 29	SEE CITY SPECIFIC CODE 585 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>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>524</b> - M&E for ELECTRIC UTILITY business (p. 43, 8, 24)	14 - 17 - 29 - 129	17 - 29 - 214
<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>522</b> - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214
<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>553</b> - M&E used in RESEARCH & DEVELOPMENT (p. 43, 10, 25)	14 - 17 - 29 - 129	17 - 29 - 214
<b>539</b> - M&E Etc to TELECOMMUNICATIONS Business (p. 43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214

**014 PERSONAL PROPERTY RENTAL DEDUCTION CODES REVISED 10-1-2016**

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	STATE BUSINESS CODES	CITY BUSINESS CODES
<b>578</b> - M&E for TV STATION DIGITAL BROADCAST (p. 43, 11, 26)	14 – 17 - 29	17 – 29 - 214
<b>747</b> - MINING METALLURGICAL SUPPLIES	N/A	17 – 29 - 214
<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>605</b> - NEAT ANIMALS HORSES used for BREEDING, Also LIVESTOCK POULTRY TO COMM BUS (p. 43, 9, 17, 24)	14 – 17 - 29	N/A
<b>573</b> -TPP/ PC: <b>NONPROFIT ORG APT HOUSING</b> for Low Income Persons Over 62 (p. 43, 52, 4, 16)	14 – 15 – 17 - 29	N/A
<b>544</b> - TPP to <b>NONPROFIT ORG</b> that gives <b>FREE MEALS</b> to <b>NEEDY</b> on a regular basis (p. 43, 4, 18)	14 – 17 - 29	N/A
<b>575</b> - TPP to <b>NONPROFIT ORG</b> for <b>HANDICAP</b> Program (p. 43, 5, 18)	14 – 17 – 29	17 – 29 – 114 - 214
<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>571</b> - TPP to <b>PERSONAL PROPERTY LEASING BUSINESS</b> 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
<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

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	STATE BUSINESS CODES	CITY BUSINESS CODES
<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>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>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>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>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>574</b> - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 43, 4, 17)	14 - 17 - 29	114 - 214
<b>699</b> - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 36, 37, 43, 4, 18)	9 - 10 - 14 - 17 - 29	9 - 10 - 17 - 29 - 214
<b>546</b> - 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 - 111 - 114 - 214 - 485
<b>576</b> - RAILROAD Stock Rails Signal Equipment (p. 43, 10, 25)	14 - 17 - 29	17 - 29 - 214
<b>591</b> - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 43, 10, 25)	14 - 17 - 29	17 - 29 - 214
<b>538</b> - SOLAR ENERGY DEVICES (p. 43, 52, 14, 27)	14 - 15 - 17 - 29	15 - 16 - 17 - 29 - 37 - 214
<b>751</b> - TELEC UTIL EQUIP USED/BILLED TO CUST	N/A	17 - 29 - 214
<b>711</b> - TRADE-IN ALLOWANCE (p. 64)	14 - 17 - 29	17 - 29 - 214

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<b>547</b> - USGOV: Sale by MMAR to U.S. GOVT (p. 43, 13)	14 – 17	17
<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>717</b> - EXEMPT Coin Operated CLEANING MACHINES <b>CITIES:</b> <b>BH.BS.BE.CA.CG.CK.DC.EL.FS.GI.GB.LH.</b> <b>MA.ME.NO.OR.PV.PK.PA.PX.PM.PP.SF.SC.</b> <b>SR.SY.TC.TN.TU.WB.WL.WS.</b>	SEE STATE CODE <b>786 ABOVE</b>	214
<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.</b> <b>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
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>585</b> - M&E used for <b>COMMERCIAL AGRICULTURE</b> Crops and Products <b>CITIES:</b> <b>BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.</b>	SEE STATE CODE <b>585 ABOVE</b>	17 – 29 - 214

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**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

