

025 TRANSIENT LODGING DEDUCTION CODES to use on Form TPT-1, Schedule A
 CITY BUSINESS CODES: **044** HOTELS; **144** HOTEL/MOTEL (ADD'L TAX); **244** LODGING-EXTENDED STAY
 (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**

GENERAL DEDUCTION CODES:	STATE BUSINESS CODES	CITY BUSINESS CODES
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 63)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51-56	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
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code ("A.A.C.") rule R15-5-2011)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-41-49-51-56	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
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	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-114-116-144- 213- 214- 244- 313 - 485
TRANSIENT LODGING DEDUCTION CODES:	STATE BUSINESS CODES	CITY BUSINESS CODES
640 - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 30, 47, 41)	6 – 12 - 25	6 – 12 – 44 – 144 - 244
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
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. 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
534 – Guest PERSONAL HYGIENE ITEMS <i>sold to</i> TRANSIENT LODGING BUSINESS (p. 6, 18)	17 – 29	17 - 29
636 - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and < 50% ANNUAL OCCUPANCY (p. 41)	25	N/A

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	STATE BUSINESS CODES	CITY BUSINESS CODES
701 - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 41)	25	44 – 144 - 244
704 - TR LODG: EXEMPT SERVICES (p. 41)	25	44 – 144 - 244
718 - TR LODG: LODGING obtained at START for MORE THAN 29 Days (p. 41)	25	N/A
629 - TR LODG: MOBILE HOME Etc. for more than 29 DAY Period (p. 40)	25	N/A
648 - TR LODG: SERVICE COMMISSIONS (p. 41)	25	44 – 144 - 244
CITY SPECIFIC DEDUCTION CODE: THE FOLLOWING CITY DEDUCTION CODE MAY <u>ONLY</u> BE TAKEN IN THE <u>SPECIFIC CITIES LISTED</u>		
	STATE BUSINESS CODES	CITY BUSINESS CODES
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):

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

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