

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

DEDUCTION CODES IN NUMERICAL ORDER		
500 - PC: MAINTENANCE REPAIR Etc CONTRACT with PROPERTY OWNER (p. 46 and 51)	15	15 – 16 - 37
501 - MV MFTR CASH REBATE Assigned to SELLER (p. 11)	17 – 29	17 - 29
502 - PC: 35% DEDUCTION Allowed (p. 43)	15	15 – 16 - 37
503 - RESALE – Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-213-214
504 - RET: INTERSTATE COMMERCE Sales (p. 2)	17	10 – 17 – 49 – 62 - 116
505 - RET: College TEXTBOOKS required (p. 1, 17)	17 - 29	SEE CITY SPECIFIC CODE 738 BELOW
506 - FOOD RETAIL Sales for HOME PREP (p. 1, 16)	17 - 29	SEE CITY SPECIFIC CODE 506 BELOW
<i>CITY SPECIFIC CODE:</i>		
506 - FOOD RETAIL Sales for HOME PREP CITIES: BH.CE.CC.EL.HC.JO.KM.LH.MH.MA. OR.PK.QZ.SA.SI.SP.TS.TY.WL.	SEE STATE CODE 506 ABOVE	17 - 29
507 - FOOD RETAIL Sales to RESTAURANT (p. 1, 17)	17 - 29	17 – 29 - 62
508 - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 36, 7 & 13, 20 & 24)	14 – 17 - 29	17 – 29 - 214
509 - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 26, 4, 17)	4 – 17 – 29	4 – 17 - 29
510 - CHEMICALS that cause CHANGE in Product (p. 11, 17)	17 – 29 - 129	17 - 29
511 - UTIL - FUEL: sold to QUAL ENVIRONMENTAL TECH (p. 26, 4, 17)	4 – 17 - 29	17 - 29
512 - FOOD to AIRLINE that is FREE to PASSENGERS (p. 42, 5, 18)	11 – 17 – 29	11 – 17 - 29
513 - FOOD purchased with SNAP Cards (p. 42, 1, 16)	11 – 17 - 29	11 - 62
514 - FOOD for ARIZ PRISON or JAIL (p. 41, 5, 18)	11 – 17 - 29	62
515 - FUEL: Taxed Motor Vehicle, USE, AVIATION JET (p. 36, 2, 14)	14 – 17 - 29	17 - 29
516 - LIVESTOCK POULTRY Growth Implants or Meds (p. 5, 14)	17 - 29	N/A
517 - TELECOM: INTERNET ACCESS fees (p. 28 & 29)	5	5
518 - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 43)	15	N/A

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 LEGEND on last page.

519 - LIBRARY MATERIALS to PUBLIC Libraries (p. 5, 15)	17 – 29	17 - 29
520 - LIVESTOCK POULTRY Feed etc to COMMERCIAL BUSINESS (p. 5, 14)	17 - 29	SEE CITY SPECIFIC CODE 720 BELOW
521 - LOTTERY TICKETS by Retailer (p. 2, 17)	17 – 29	17 - 29
522 - M&E used directly in MFTG, PROCESSING, FABR, PRINTING Etc. (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
523 - M&E Commercial MINING Operation Used Directly to extract ores or minerals (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
524 - M&E for ELECTRIC UTILITY business (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
525 - M&E or Technology to Assist DISABLED to be FUNCTIONAL (p. 4, 17)	17 - 29	N/A
526 - DURABLE MED EQUIP - Rx & HCPC # for Home Use (p. 36, 1, 16)	14 – 17 - 29	17 – 29 - 214
527 - AMUSE: Monthly MEMBERSHIP Fees (p. 39)	12	N/A
528 - MV + Parts to MOTOR CARRIER LESSOR (p. 5, 18)	17 - 29	17 - 29
529 - MV sold at AUCTION to NONRESIDENT (p. 5)	17	N/A
530 - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 3)	17	N/A
531 - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 12)	17	N/A
532 - M&E to Repair CARRIER AIRCRAFT (p. 36, 7, 20)	14 – 17 - 29	17 – 29 - 214
533 - INSULIN + SYRINGES + TEST STRIPS (p. 1, 16)	17 - 29	17 - 29
534 - PERSONAL HYGIENE ITEMS sold to TRANS LODGING BUSINESS (p. 5, 15)	17 - 29	17 - 29
535 - PIPES VALVES 4" for WATER OIL GAS (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
536 - DRUGS - OXYGEN Prescribed by DOCTOR (p. 36, 1, 16)	14 – 17 - 29	17 – 29 - 214
537 - RET: SEEDS Etc. to COMMERCIAL BUSINESS (p. 4, 14)	17 - 29	N/A
538* - SOLAR ENERGY DEVICES (p. 36, 45, 11, 23)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
539 - M&E Etc to TELECOMMUNICATIONS Business (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
---	----------------	---------------

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND on last page.

541 - MV to NONRESIDENT that is shipped OUT-OF-STATE (p. 1)	17	17
542 - RET WARRANTY or SERVICE Contract (p. 1)	17 - 29	17 - 29
543 - USGOV: Sale to MMAR for GOVT Contract (p. 37, 11)	2 – 17	17
544 - TPP to NONPROFIT that gives FREE MEALS to NEEDY on a regular basis (p. 36, 3, 15)	14 – 17 - 29	N/A
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health Medical Purposes ONLY (p. 26, 31, 30, 30, 41, 36, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	N/A
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 26, 31, 29, 30, 41, 36, 2, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 85 - 214
547 - USGOV: Sale by MMAR to U.S. GOVT (p. 36, 11)	14 – 17	17
548 - USGOV: Sales Allowed 50% RETAIL Income Deduction (p. 11)	17	17
549 - RET: SERVICES Provided by SELLER (p. 1, 52)	17 – 29	N/A
550 - PC: SUBCONTRACTING INCOME (p. 47)	15	15
551 - TAX COLLECTED or FACTORED included in Gross Receipts	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-28-29-37-44-45-49-51-62-85-116-144-213-214-244
552 - TPP Incorporated in PC Project (p. 37, 3, 15)	2 – 17 - 29	17 - 29
553 - M&E used in Research & Development (p. 36, 8, 21)	14 – 17 – 29 - 129	17 – 29 - 214
554 - M&E used in HEALTHY FOREST PROJECT (p. 9, 22)	17 - 29	N/A
555 - PC: HEALTHY FOREST Structure (p. 46)	15	N/A
556 - PPR: Lease Payment Transferred to 3 rd PARTY LEASING COMPANY (p. 36)	14	N/A
557 - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 48)	15	15 – 16 - 37
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-41-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-28-29-37-44-45-49-51-62-85-116-144-213-214-244

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LEGEND on last page.

559 - PROSTHETIC RX by MEDICAL PROFESSIONAL (p. 36, 1, 16)	14 – 17 - 29	17 – 29 - 214
560 - PC: DEVELOPMENT FEES paid (p. 46)	15	15 – 16 - 37
561 - JOB PR: Cost of POSTAGE FREIGHT (p. 30)	10	10
562 - PC: Sale of USED MFTRD HOME (p. 43)	15	27
563 - GAS for COMPRESSOR EQUIPMENT (p. 19)	29 - 129	17 - 29
564 - RET: 3% of Income Sub to E911 Tax (p. 55)	912	N/A
565 - COMPUTER DATA CENTER EQUIPMENT (p. 6, 19)	17 - 29	17 - 29
566 - FOOD ITEMS Provided FREE to TRANSIENT LODGER (p. 5, 15)	17 - 29	N/A
567 - RET: Sale of CASH EQUIVALENTS (p. 2)	17	17
568 - FOOD to RESTAURANT for EMPLOYEES (p. 2, 16)	17 – 29 – 129	17 - 29
569 - FOOD to SCHOOL DISTRICT / CHARTER SCHOOL (p. 42, 2, 17)	11 – 17 - 29	11 – 17 – 29 - 62
570 - SALES of TPP to NATIVE AMERICAN THAT OCCUR ON RESERVATION	10 – 11 – 14 – 15 – 17 - 29	10 – 11 – 15 – 16 – 17 – 27 – 29 – 62 – 116 - 214
571 - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 2)	17 – 29	17 - 29
572 - TPP to QUAL COMMUNITY HEALTH CENTER (p. 36, 3, 15)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 85
573 -TPP/ PC: NONPROFIT ORG APT HOUSING for Low Income Persons Over 62 (p. 36, 45, 3, 15)	14 – 15 – 17 - 29	N/A
574 - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 36 ,3, 15)	14 – 17 - 29	N/A
575 - TPP to NONPROFIT ORG for HANDICAP Program (p. 36, 3, 15)	14 – 17 – 29	17 – 29 - 214
576 - RAILROAD Stock Rails Signal Equipment (p. 36, 7, 21)	14 – 17 - 29	17 – 29 - 214
577 - M&E for POULTRY & EGG Production (p. 36, 9, 22)	14 – 17 - 29	17 – 29 - 214
578 - M&E for TV STATION DIGITAL BROADCAST (p. 36, 9, 22)	14 – 17 - 29	17 – 29 - 214
579 - M&E used to DRILL or EXTRACT OIL GAS for Commercial Purposes (p. 36, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
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LEGEND on last page.

580 - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 3)	17	N/A
581 - GROUNDWATER MEASURING DEVICES (p. 36, 43, 8, 21)	14 – 15 – 17 – 29	15 – 16 – 17 – 29 – 37 – 214
583 - COMMODITIES SALE warehoused in AZ (p. 4, 16)	17 - 29	N/A
585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 36, 8, 21)	14 – 17 - 29	SEE CITY SPECIFIC BELOW
CITY SPECIFIC CODE:		
585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products CITIES: BE.CG.DC.FH.LH.MP.PK.PM.WC.	STATE CODE ABOVE	17 – 29 - 214
586 - CLOTHING for Paper Manufacturing (p. 4, 17)	17 - 29	17 - 29
587 - ALT FUEL to USED OIL FUEL BURNER (p. 26, 5, 18)	4 – 17 - 29	4 – 17 - 29
588 - LIQUOR by LIQUOR WHOLESALER (p. 6)	17	17
589 - ENVIRONMENTAL RESPONSE & REMEDIATION (p. 43, 3 &6, 19)	15 – 17 - 29	15 – 17 - 29
590 - EYEGLASSES CONTACTS Sold on RX (p. 1, 16)	17 - 29	17 - 29
591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 36, 8, 21)	14 – 17 - 29	17 – 29 - 214
592 - ALTERNATIVE FUEL VEHICLES (p. 36, 5, 18)	14 – 17 - 29	17 – 29 - 214
593 – PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE	14	214
594 - HEARING AIDS but not batteries (p. 36, 1, 16)	14 – 17 - 29	17 – 29 - 214
595 - CLEAN ROOM for SEMICONDUCTORS (p. 36, 45, 8, 12)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
596 - APPLICATION SERVICES to TEST Students (p. 28, 36, 6, 19)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
597 - M&E to meet Fed & State POLLUTION Regs Rules (p. 36, 9, 22)	14 – 17 – 29 - 129	17 – 29 - 214
598 - FUEL to HEALTHY FOREST BUSINESS (p. 6, 19)	17 - 29	N/A
599 - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14 – 15 – 17 - 29	15 – 16 - 37
600 - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 44)	15	15 – 16 - 37

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
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 LEGEND on last page.

601 - RET: PRECIOUS METALS and COINS (p. 2)	17 - 29	17 - 29
602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 29, 3, 17)	9 - 17 - 29	17 - 29
603 - M&E REPAIR PARTS for HEALTHY FOREST PROJECT (p. 6, 19)	17 - 29	N/A
604 - RENEWABLE ENERGY CREDIT Sales (p. 26, 6, 19)	4 - 17 - 29	4 - 17 - 29
605 - NEAT ANIMALS HORSES used for BREEDING (p. 36, 7, 20)	14 - 17 - 29	N/A
606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 36, 8, 21)	14 - 17 - 29	17 - 29 - 214
607 - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 - 15 - 17 - 29	17 - 29
608 - PC: COST of 508 DED in Gross Income (p. 45)	15	15 - 16 - 37
609 - RET: FET on HEAVY TRUCK TRAILER (p. 10)	17	17
610 - RET: FET on USE FUEL SALE (p. 10)	17	17
611 - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 11, 18)	17 - 29 - 129	17 - 29
612 - TRANSPORTATION or AMUSE: ARRANGED & EXEMPT (p. 25, 40)	6 - 12	6 - 12
613 - RET: WASTE TIRE DISPOSAL FEE (p. 11)	17	17
614 - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 11)	17	17
615 - TRANSPORT of PERSONS by AIR - FED LAW EXEMPT (p. 24)	6	N/A
616 - TRANSP: RAILROAD INTERSTATE (p. 24)	6	6
617 - ELECTRICITY SENT OUT-OF-STATE (p. 26, 23)	4 - 29	N/A
618 - UTIL: SOLAR CUSTOMER TRANSFERS (p. 27)	4	4
619 - TELEC: SVCS SAT TV / DATA TRAN (p. 28)	5	N/A
620 - TRANSP: RAILROAD RESALE (p. 25)	6	N/A
621 - UTIL: DEVELOPMENT FEES (p. 26, 23)	4 - 29	4
622 - PC: COST of 522 DED in Gross Income (p. 45)	15	15 - 16 - 37
623 - PC: COST of 523 DED in Gross Income (p. 45)	15	15 - 16 - 37
624 - PC: COST of 524 DED in Gross Income (p. 45)	15	15 - 16 - 37
625 - TRANSP: RAILROAD TRANSPORT of FERTILIZER (p. 25)	6	N/A

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LEGEND on last page.

626 - UTIL: INSTALLED PROP REIMBURSEMENT (p. 26, 23)	4 - 29	4
627 - TELEC: CARRIER ACCESS CHARGES (p. 28)	5	5
628 - PUB: ADVERTISING INCOME (p. 29)	9	N/A
629 - TR LODG: MOBILE HOME ETC for more than 29 DAYS (p. 34)	25	N/A
630 - JOB PR: to LIC BUS - FREE MAG NEWS (p. 30)	10	N/A
631 - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 35)	14	N/A
632 - PC: COST of 532 DED in Gross Income (p. 45)	15	15 – 16 - 37
633 - TELEC: DB SATELLITE TV SERVICES (p. 28)	5	N/A
634 - COMM LEASE BETWEEN AFFILIATES (p. 31)	13	45 - 213
635 - PC: COST of 535 DED in Gross Income (p. 45)	15	15 – 16 - 37
636 - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and < 50% ANNUAL OCCUPANCY (p. 34)	25	N/A
637 - JOB PR: Delivered OUT-OF-STATE (p. 30)	10	N/A
638 - COMM LS: to NONPROFIT for MLB or GOLF (p. 32)	13	N/A
639 - PC: COST of 539 DED in Gross Income (p. 45)	15	15 – 16 - 37
640 - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34)	6 – 12 - 25	6 – 12 – 44 – 144 - 244
641 - TELEC: COMMON LINE CHARGES (p. 28)	5	N/A
642 - COMM LS: to LICENSED NURSING CARE INSTITUTION (p. 33)	13	N/A
643 - TELEC: INTERSTATE TELEC SVCS (p. 29)	5	5
644 - PC: COST of 544 DED in Gross Income (p. 45)	15	N/A
645 - PC: COST of 545 DED in Gross Income (p. 45)	15	N/A
646 - PC: COST of 546 DED in Gross Income (p. 45)	15	15 – 16 - 37
647 - COMM LS: to NONPROFIT for RODEO (p. 32)	13	N/A
648 - TR LODG: SERVICE COMMISSIONS (p. 35)	25	44 – 144 - 244
649 - TELEC: SVCS PREPAID CARD or AUTH (p. 28)	5	5
650 - COMM LS: RESIDENTIAL > 29 DAYS (p. 32)	13	N/A
651 - PPR: PHOTOS Etc for ARIZ TOURISM (p. 35)	14	N/A
652 - MINE: ACTUAL FREIGHT COST (p. 37)	2	N/A
653 - PC: COST of 553 DED in Gross Income (p. 45)	15	15 – 16 - 37
654 - PC: COST of 554 DED in Gross Income (p. 45)	15	N/A
655 - COMM LS: for RELIGIOUS WORSHIP (p. 32)	13	N/A

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---	----------------	---------------

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LEGEND on last page.

656 - PPR:VEHICLE REG FEE REIMBURSEMENT(p 35)	14	214
657 - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 38)	12	N/A
658 - MINE: PROCESS COST - SHIPMENT Out Of State (p. 37)	2	N/A
659 - COMM LS: ELIG TRANSPO FACILITY (p. 33)	13	N/A
660 - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 36)	14	214
661 - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 39)	12	12
662 - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 43, 19)	11 - 29	29
663 - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 43)	15	27
664 - COMM LS: AGRICULTURAL PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. 32)	13	N/A
665 - PC: COST of 565 DED in Gross Income (p. 45)	15	15 – 16 - 37
666 - AMUSE: TRAN LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 39)	12	N/A
667 - PC: MILITARY REUSE ZONE PROJECTS (p. 43)	15	N/A
668 - PC: MANUFACTURED BLDG RESALE to DEALER (p. 43)	15	27
669 - COMM LS: PROFIT A PRENDRE (p. 33)	13	N/A
670 - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 39)	12	12
671 - <u>CITY</u> SALES TO QUALIFIED HEALTH CARE ORG	N/A	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 85 - 214
672 - PC: COST of 572 DED in Gross Income (p. 45)	15	15 – 16 - 37
673 - PC: DOMESTIC VIOLENCE SHELTER (p. 45)	15	N/A
674 - PC: COST of 574 DED in Gross Income (p. 45)	15	N/A
675 - PC: COST of 575 DED in Gross Income (p. 45)	15	15 – 16 - 37
676 - PC: COST of 576 DED in Gross Income (p. 45)	15	15 – 16 - 37
677 - PC: COST of 577 DED in Gross Income (p. 45)	15	15 – 16 - 37
678 - PC: COST of 578 DED in Gross Income (p. 45)	15	15 – 16 - 37
679 - PC: COST of 579 DED in Gross Income (p. 45)	15	15 – 16 - 37
680 - PPR: CAR RENTAL SURCHARGES (p. 36)	14	214
681 - PC: INCOME FROM OUT-OF-STATE PROJECTS	15	15 – 16 - 37

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
--	-----------------------	----------------------

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LEGEND on last page.

682 - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 34)	13	45 - 213
683 - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 45)	15	15 – 16 - 37
684 - USE: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 14)	29	29
685 - PC: COST of 585 DED in Gross Income (p. 45)	15	SEE CITY SPECIFIC BELOW
CITY SPECIFIC CODE:		
685 - PC: COST-585 DED in Gross Income CITIES: BE.CG.DC.FH.LH.MP.PK.PM.WC.	SEE STATE CODE ABOVE	15 – 16 - 37
686 - PC: TERMITE or PEST TREATMENT (p. 46)	15	15
687 - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 14)	29 - 129	17 - 29
688 - USE TX: ADVERTISING SUPPLEMENTS (p. 14)	29	N/A
689 - PC: LAWN MAINTENANCE SERVICES (p. 48)	15	15
690 - PC: DESIGN PHASE or PROFESSIONAL SERVICES (p. 49)	15	N/A
691 - PC: COST of 591 DED in Gross Income (p. 45)	15	15 – 16 - 37
692 - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 56)	29	N/A
693 - USE TX: \$200 DEDUCTION for FOREIGN PURCHASES (p. 14)	29	N/A
694 - PC: MANUFACTURED BLDG delivered OUT-OF-STATE (p. 49)	15	N/A
695 - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 17)	29	N/A
696 - PC: STATE UNIVERSITY RESEARCH INFRASTRUCTURE PROJECT (p. 46)	15	N/A
697 - PC: COST of 597 DED in Gross Income (p. 45)	15	15 – 16 - 37
698 - PC: LAUNCH SITE Construction (p. 45)	15	N/A
699 - TPP to QUALIFIED HEALTH SCIENCE EDUC INSTITUTION (p. 30, 30, 36, 3, 16)	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
701 - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 35)	25	44 – 144 - 244
702 - TRANSPORTATION or AMUSE Resale: ARRANGED & TAXED (p. 25, 40)	6 - 12	6

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
---	----------------	---------------

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LEGEND on last page.

703 - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIVERSITY (p. 17)	29 - 30	N/A
704 - TR LODG: EXEMPT SERVICES (p. 34)	25	44 – 144 - 244
705 - USE TX: RX PLAN ID CARDS / PARTS (p. 18)	29 - 129	N/A
706 - PC: COST of 606 DED in Gross Income (p. 45)	15	15 – 16 - 37
707 - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 19)	26 – 29 - 129	N/A
708 - VENDOR DISCOUNTS or CUSTOMER RETURNS	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51	4-5-6-9-10-11-12-15-16-17-18-19-20-27-28-29-37-44-45-49-51-62-85-116-144-213-214-244
709 - USE TX UTIL: REV Taxed under CL 004 (p. 25)	26 – 29	29
710 - UTIL: ELECTRICITY or NATURAL GAS TO MANUFACTURER or SMELTER (p. 27, 23)	4 – 29 - 129	N/A
711 - TRADE-IN ALLOWANCE (p. 53)	14 – 17 - 29	17 – 29 - 214
<i>CITY SPECIFIC CODE:</i>		
713 - EXEMPT JOB PRINTING LICENSED PUBLISHERS CITIES: BE. CG. CD. DC. GB. GL. GY. HC. LH. MH. MA. OR. PS. PM. QZ. SN. SY. TN. YT.	N/A	10
<i>CITY SPECIFIC CODE:</i>		
714 - QUALIFIED: HOSPITAL, HEALTH CARE, or COMMUNITY HEALTH CENTER CITIES: BH. BS. CG. CK. CD. CC. DH. DC. EG. EL. FL. FH. FD. GB. GY. GU. HY. HC. LH. MP. MM. OR. PG. PV. PK. PA. PS. PM. PP. PL. QZ. SF. SA. SL. SN. ST. SV. SY. SI. SP. TL. TN. TS. TY. WT. YT.	N/A	45 - 213
<i>CITY SPECIFIC CODE:</i>		
717 - EXEMPT CoinOp CLEANING MACHINES CITIES: BH. BS. BE. CA. CG. CK. DC. EL. GI. GB. LH. MA. OR. PV. PK. PA. PM. PP. SF. SR. SY. TC. TN. WB. WL. WS.	N/A	214
<i>CITY SPECIFIC CODE:</i>		
719 - PC: MIXED WASTE PROCESS FACILITY (p. 46)	15	N/A

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND on last page.

<i>CITY SPECIFIC CODES:</i>		
720 - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMM BUSINESS CITIES: BH.BE.CG.CV.CC.DC.GB.HC.MH.MP. OR.PM.QZ.QC.SN.TC.WC.WS.YM.	N/A	17 - 29
721 - TELECOM: TAX CREDIT for FRANCHISE/LICENSE FEES CITIES: BH.CE.CG.CD.CL.DC.EL.GI.GY.HC.KN. KM.LH.LP.MH.MA.MM.SL.SR.SN.TC.TN.WC.	N/A	5
722 - EXEMPT MOTOR VEH TRANSPORT FOR HIRE CITIES: CW.SA.SR.TC.TN.WS.	N/A	6
723 - UTIL: TAX CREDIT for FRANCHISE FEES CITIES: BS.BE.BH.CE.CK.CD.DC.EL.HC.JO.KM. LH.LP.MA.PV.PK.QZ.SL.SR.TC.TN.WC.	N/A	4
726 - EXEMPT TRANSACTIONS WITH GOVT AGENCIES CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.	N/A	2-4-5-9-10-11-12- 15-16-17-18-27-29- 37-44-45-49-85- 144-213-214-244
727 - TAX MORATORIUM - REAL PROPERTY CITIES: DC.EL.	N/A	15 – 16 – 37 – 45 - 213
729 - EXEMPT LOCAL ADVERTISING CITIES: EG.GI.HB.LH.QZ.SA.TC.TN.WL.	N/A	18
730 - EXEMPT HEALTH DANCE SPORT FEES CITIES: BS.BB.CA.CG.CD.CF.DH.DC.EL.FL.FH. FD.GL.GY.GU.JO.KN.KM.LH.LP.MH.MA. MM.OR.PG.PK.PA.PS.PM.PL.SA.SU.SL. SR.SO.ST.SY.SI.TL.TC.TN.TS.WT.WB.WL. WM.YT.YM.	N/A	12

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND on last page.

731 EXEMPT GOLF COURSE GREENS FEES CITIES: BB.DC.PA.SN.TN.WC.	N/A	12
732 - EXEMPT CONTRACTING FT HUACHUCA CITY: SR	N/A	15 – 16 - 37
733 - SPEC BLDR: EXEMPT COST OF LAND CITIES: DC.PA.WS	N/A	16
734 - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND CITIES: BH.CE.KM.LH.MH.PK.PM.PP.PL.QZ.SF. SL.TL.WC.	N/A	16
736 - EXEMPT NEAT etc ANIMALS to BREED CITIES: CG.CC.HC.MH.MP.PM.QC.SN.WC.	N/A	17 - 29
737 - EXEMPT FINE ART PAINTING / SCULPTURE CITIES: BB.LP.OR.	N/A	17 - 29
738 - EXEMPT COLLEGE TEXTBOOK SALES CITIES: EG.MP.PM.SV.TY.	N/A	17 - 29
739 - EXEMPT MFTRD ITEM USED TESTING CITIES: HC.OR.PS.TN.	N/A	17
740 - EXEMPT TEL SVCS BY CABLE TV SYSTEM CITIES: BS.BB.CF.CW.EL.HY.KN.KM.LH.MM. OR.PK.PS.PM.PL.SL.SO.SI.TL.TS.WB.WM.	N/A	5
741 - EXEMPT UTILS to OUT-OF-CITY CUST CITIES: BB.BH.CE.CA.CG.CV.CD.CF.DH.DC.FL. FH.GU.JO.KN.LP.MH.MM.NO.PV.PA.PS.PM. PP.QC.SU.SL.SR.ST.SY.SI.SP.TC.TS.WT.WL. WM.YT.YM.	N/A	4

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

742 - DONATION TO 501c3 CHAR ORGANIZATION CITIES: CE.CK.CC.KM.MA.MP.PG.PL.QZ.QC.	N/A	29
743 - USE TAX EXEMPT SALES TO CITY CITIES: CL.EG.FH.KM.LH.MP.PG.QZ.	N/A	29
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 RECOMMENDED by DOCTOR	N/A	17 - 29 - 214
749 - \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
750 - CITY - DIRECT CUSTOMER SERVICE	N/A	11 - 17 - 29 - 62 - 214
751 - TELEC UTIL EQUIP USED/BILLED TO CUST	N/A	17 - 29 - 214
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
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
758 - OTHER TAXES/FEEES ALLOWED BY MCTC SEC 260	N/A	5 - 17 - 29
760 - OUT-OF-CITY SALES	N/A	10 - 17 - 49 - 62 - 116
CITY SPECIFIC CODE:		
761 - PART of SINGLE ITEM SALE TAXED at 0% CITIES: GL.YM	N/A	17 - 29
770 - 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
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 - 144 - 214 - 244
781 - PC: COST of 751 DED in Gross Income	N/A	15 - 16 - 37

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

782 - PC: COST of 752 DED in Gross Income	N/A	15 – 16 - 37
799 - PC: COST of 699 DED in Gross Income (p. 45)	15	N/A

<p><u>LEGEND:</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) 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) TRANSP: TRANSPORTING (CLASSIFICATION) TX: TAX UTIL: UTILITIES or UTILITIES CLASSIFICATION USGOV: UNITED STATES GOVERNMENT</p>

December 11 , 2014