

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.

GENERAL CODES:		
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
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
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
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
AMUSEMENT:		
657 - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 38)	12	N/A
527 - AMUSE: Monthly MEMBERSHIP Fees (p. 39)	12	N/A
661 - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 39)	12	12
670 - AMUSE: SALE to TRANS LODG for RESALE (p. 39)	12	12
666 - AMUSE: TRAN LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 39)	12	N/A
640* - BUS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34)	6 – 12 – 25	6 – 12 – 44 - 144
702* - TRANSPOR or AMUSE Resale: ARRANGED & TAXED (p. 25, 40)	6 - 12	6
612* – TRANSPOR or AMUSE: ARRANGED & EXEMPT (p. 25, 40)	6 - 12	6 - 12
BUSINESS: MACHINERY/EQUIPMENT – OTHER:		
510 - CHEMICALS that cause CHANGE in Product (p. 11, 17)	17 – 29 – 129	17 – 29
595 - CLEAN ROOM for SEMICONDUCTORS (p. 36, 45, 8, 12)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214

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BUSINESS : MACHINERY/EQUIPMENT – OTHER continued		
586 - CLOTHING for Paper Manufacturing (p. 4, 17)	17 – 29	17 – 29
687 - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 14)	29 – 129	17 – 29
565 - COMPUTER DATA CENTER EQUIPMENT (p. 6, 19)	17 – 29	17 – 29
752 - IPCE ANCILLARY M&E TO TREAT WASTE	N/A	17 – 29 - 214
520 - LIVESTOCK POULTRY Feed etc to COMMERCIAL BUSINESS (p. 5, 14)	17 - 29	N/A
516 - LIVESTOCK POULTRY Growth Implants or Meds (p. 5, 14)	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
523 - M&E Commercial MINING Operation Used Directly to extract ores or minerals (p. 36, 7, 20)	14 – 17 – 29 - 129	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
539 - M&E Etc to TELECOMMUNICATIONS Business (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
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
522 - M&E used directly in MFTG, PROCESSING, FABR, PRINTING Etc. (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
553 - M&E used in Research & Development (p. 36, 8, 21)	14 – 17 – 29 - 129	17 – 29 - 214
525 - M&E Tech to Assist DISABLED to be FUNCTIONAL (p. 4, 17)	17 - 29	N/A
597 - M&E to meet Fed & State POLLUTION Regs Rules (p. 36, 9, 22)	14-17-29-129	17-29-214
599* - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14–15 – 17 - 29	15 – 16 - 37

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BUSINESS : MACHINERY/EQUIPMENT – OTHER continued		
532 - M&E to Repair CARRIER AIRCRAFT (p. 36, 7, 20)	14 – 17 - 29	17 – 29 - 214
652 - MINE: ACTUAL FREIGHT COST (p. 37)	2	N/A
658 - MINE: PROCESS COST - SHIPMENT Out Of State (p. 37)	2	N/A
747 - MINING METALLURGICAL SUPPLIES	N/A	17 – 29 - 214
605 - NEAT ANIMALS HORSES used for BREEDING (p. 36, 7, 20)	14 – 17 - 29	N/A
535 - PIPES VALVES 4" for WATER OIL GAS (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
576 - RAILROAD Stock Rails Signal Equip (p. 36, 7, 21)	14 – 17 – 29	17 – 29 - 214
537 - RET: SEEDS Etc. to COMMERCIAL BUSINESS (p. 4, 14)	17 - 29	N/A
591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 36, 8, 21)	14 – 17 – 29	17 – 29 - 214
COMMERCIAL / REAL PROPERTY LEASE:		
634 - COMM LEASE BETWEEN AFFILIATES (p. 31)	13	45 – 213
642 - COMM LS: to LIC NURS CARE INST (p. 33)	13	N/A
664 - COMM LS: AGRI PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. 32)	13	N/A
659 - COMM LS: ELIG TRANSP FACILITY (p. 33)	13	N/A
655 - COMM LS: for RELIGIOUS WORSHIP (p. 32)	13	N/A
669 - COMM LS: PROFIT A PRENDRE (p. 33)	13	N/A
650 - COMM LS: RESIDENTIAL >29 DAYS (p. 32)	13	N/A
638 - COMM LS: to NONPROF for MLB or GOLF (p. 32)	13	N/A
647 - COMM LS: to NONPROFIT for RODEO (p. 32)	13	N/A
682 - COMM LS: UTILITY SERVICE REIMBURSE (p. 34)	13	45 – 213
755 - RENTAL OF IRS "LOW INCOME UNIT"	N/A	45 – 213

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ENVIRONMENTAL ETC.		
589* - ENVIRON RESPONSE & REMEDIATION (p. 43, 3 &6, 19)	15 – 17 – 29	15 – 17 - 29
607* - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 – 15 –17 - 29	17 – 29
597* - M&E to meet Fed & State POLLUTION Regs Rules (p. 36, 9, 22)	14-17-29-129	17-29-214
599* - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14-15 – 17 - 29	15 – 16 - 37
554 - M&E used in HEALTHY FOREST PROJECT (p. 9, 22)	17 - 29	N/A
603 - M&E REPAIR PARTS HEALTHY FOREST PROJECT (p. 6, 19)	17 - 29	N/A
555* - PC: HEALTHY FOREST Structure (p. 46)	15	N/A
511* - UTIL - FUEL: sold to QUAL ENVIRON TECH (p. 26, 4, 17)	4 – 17 – 29	17 – 29
FOOD and/or RESTAURANT:		
750* - CITY - DIRECT CUSTOMER SERVICE	N/A	11 – 17 – 29 – 62 - 214
514 - FOOD for ARIZ PRISON or JAIL (p. 41, 5, 18)	11 – 17 – 29	62
566 - FOOD ITEMS Provided FREE to TRANSIENT LODGER (p. 5, 15)	17 - 29	N/A
513 - FOOD purchased with SNAP Cards (p. 42, 1, 16)	11 – 17 - 29	11 – 62
506 - FOOD RETAIL Sales for HOME PREP (p. 1, 16)	17 - 29	SEE CITY SPECIFIC BELOW
507 - FOOD RETAIL Sales to RESTAURANT (p. 1, 17)	17 – 29	17 – 29 - 62
512 - FOOD to AIRLINE that is FREE to riders (p. 42, 5, 18)	11 – 17 – 29	11 – 17 - 29
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
662 - REST: FOOD to NONPROF FEEDS NEEDY regularly for free (p. 43, 19)	11 – 29	29
746 - FOOD+ACC to NP FREE MEAL NEEDY	N/A	17 – 29 - 62
760* - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
770* - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116

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FUEL / UTILITIES:		
587 - ALT FUEL to USED OIL FUEL BURNER (p. 26, 5, 18)	4 – 17 – 29	4 – 17 – 29
617 - ELECTRICITY SENT OUT-OF-STATE (p. 26, 23)	4 - 29	N/A
598 - FUEL to HEALTHY FOREST BUSINESS (p. 6, 19)	17 – 29	N/A
509 - FUEL: NATGAS or LPG for MOTOR VEHICLE (p. 26, 4, 17)	4 – 17 - 29	4 – 17 – 29
515 - FUEL: Taxed Motor Vehicle, USE, AVIATION JET (p. 36, 2, 14)	14 – 17 - 29	17 - 29
563 - GAS for COMPRESSOR EQUIPMENT (p. 19)	29 - 129	17 - 29
757 - NAT GAS TO PUBLIC UTIL for POWER GEN	N/A	4
604 - RENEWABLE ENERGY CREDIT Sales (p. 26, 6, 19)	4 – 17 - 29	4 – 17 – 29
710 - UTIL: ELEC NAT GAS TO MFTR SMELTER (p. 27, 23)	4 – 29 - 129	N/A
621 - UTIL: DEVELOPMENT FEES (p. 26, 23)	4 - 29	4
511* - UTIL - FUEL: sold to QUAL ENVIRON TECH (p. 26, 4, 17)	4 – 17 – 29	17 – 29
626 - UTIL: INSTALLED PROP REIMBURSEMENT (p. 26, 23)	4 - 29	4
618 - UTIL: SOLAR CUSTOMER TRANSFERS (p. 27)	4	4
JOB PRINTING:		
561 - JOB PR: Cost of POSTAGE FREIGHT (p. 30)	10	10
637 - JOB PR: Delivered OUT-OF-STATE (p. 30)	10	N/A
630 - JOB PR: to LIC BUS - FREE MAG NEWS (p. 30)	10	N/A
760* - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
770* - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
MEDICAL RELATED:		
536 - DRUGS - OXYGEN Prescribed by DR (p. 36, 1, 16)	14 – 17 - 29	17 – 29 - 214
526 - DURABLE MED EQUIP - Rx & HCPC # for Home Use (p. 36, 1, 16)	14 – 17 - 29	17 – 29 - 214
590 - EYEGLASSES CONTACTS Sold on RX (p. 1, 16)	17 - 29	17 – 29
594 - HEARING AIDS but not batteries (p. 36, 1, 16)	14 – 17 – 29	17 – 29 - 214

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MEDICAL RELATED (continued):		
533 - INSULIN+SYRINGES+TEST STRIPS (p. 1, 16)	17 – 29	17 – 29
559 - PROSTHETIC RX by MEDICAL PROFESSIONAL (p. 36, 1, 16)	14 – 17 – 29	17 – 29 - 214
748 - PROSTHETIC RECOMMENDED DOCTOR	N/A	17 – 29 - 214
MOTOR VEHICLE:		
592 - ALTERNATIVE FUEL VEHICLES (p. 36, 5, 18)	14 – 17 – 29	17 – 29 – 214
606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 36, 8, 21)	14 – 17 – 29	17 – 29 – 214
528 - MV + Parts to MOTOR CARRIER LESSOR (p. 5, 18)	17 – 29	17 – 29
501 - MV MFTR CASH REBATE Assigned (p. 11)	17 – 29	17 – 29
530* - MV NATIVE AMER reside RESERVATION (p. 3)	17	N/A
580 - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 3)	17	N/A
531 - MV to NONRESIDENT from STATE with Lower Tax Rate (p. 12)	17	N/A
529 - MV sold at AUCTION to NONRESIDENT (p. 5)	17	N/A
541 - MV to NONRESIDENT that is shipped OUT-OF-STATE (p. 1)	17	17
NATIVE AMERICAN:		
530* - MV NATIVE AMER reside RESERVATION (p. 3)	17	N/A
570 - SALES TPP to NATIVE AMER THAT OCCUR ON RESERVATION	10 – 11 – 14 – 15 – 17 - 29	10 – 11 – 15 – 16 – 17 – 27 – 29 – 62 – 116 - 214
PERSONAL PROPERTY RENTAL:		
680 - PPR: CAR RENTAL SURCHARGES (p. 36)	14	214
631 - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 35)	14	N/A
556 - PPR: Lease Payment Transferred to 3 rd PARTY LEASING COMPANY (p. 36)	14	N/A

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PERSONAL PROPERTY RENTAL:		
660 - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 36)	14	214
651 - PPR: PHOTOS Etc for ARIZ TOURISM (p. 35)	14	N/A
656 - PPR: VEHICLE REG FEE REIMBURSEMENT (p. 35)	14	214
CONTRACTING – OWNER/SPEC BLDR:		
502 - PC: 35% DEDUCTION Allowed (p. 43)	15	15 – 16 – 37
557 - PC: Cost ARCHITECT or ENGINEERING Service (p. 48)	15	15 – 16 – 37
690 - PC: DESIGN PHASE or PROFESSIONAL SERVICES (p. 49)	15	N/A
560 - PC: DEVELOPMENT FEES paid (p. 46)	15	15 – 16 – 37
673 - PC: DOMESTIC VIOLENCE SHELTER (p. 45)	15	N/A
683 - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 45)	15	15 – 16 – 37
663 - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 43)	15	27
555* - PC: HEALTHY FOREST Structure (p. 46)	15	N/A
518 - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 43)	15	N/A
698 - PC: LAUNCH SITE Construction (p. 45)	15	N/A
689 - PC: LAWN MAINTENANCE SERVICES (p. 48)	15	15
500 - PC: MAINTENANCE REPAIR Etc CONTRACT with PROPERTY OWNER (p. 46 and 51)	15	15 – 16 – 37
694 - PC: MANUFACTURED BLDG delivered OUT-OF-STATE (p. 49)	15	N/A
668 - PC: MANUFACTURED BLDG RESALE to DEALER (p. 43)	15	27
667 - PC: MILITARY REUSE ZONE PROJECTS (p. 43)	15	N/A
719 - PC: MIXED WASTE PROCESS FACILITY (p. 46)	15	N/A
562 - PC: Sale of USED MFTRD HOME (p. 43)	15	27
550 - PC: SUBCONTRACTING INCOME (p. 47)	15	15
686 - PC: TERMITE or PEST TREATMENT (p. 46)	15	15
600 - PC: Install Repair Etc of TPP that has INDEP FUNCT UTILITY (p. 44)	15	15 – 16 – 37

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CONTRACTING – OWNER/SPEC BLDR: (continued)		
696 - PC: STATE UNIV RESEARCH INFRASTRUCTURE PROJECT (p. 46)	15	N/A
589* - ENVIRON RESPONSE & REMEDIATION (p. 43, 3 & 6, 19)	15 – 17 – 29	15 – 17 – 29
607* - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 – 15 – 17 - 29	17 – 29
581* - GROUNDWATER MEASURING DEVICES (p. 36, 43, 8, 21)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
599* - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14–15 – 17 - 29	15 – 16 – 37
754 - PART IMPR PROP SOLD BY/TO SPEC BLDR	N/A	16
538* – SOLAR ENERGY DEVICES (p. 36, 45, 11, 23)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
753 - SPEC BLDR: RECONST - PRIOR VALUE	N/A	16
573* -TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. 36, 45, 3, 15)	14 – 15 – 17 - 29	N/A
608 - PC: COST of 508 DED in Gross Income (p. 45)	15	15 – 16 – 37
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
632 - PC: COST of 532 DED in Gross Income (p. 45)	15	15 – 16 – 37
635 - PC: COST of 535 DED in Gross Income (p. 45)	15	15 – 16 – 37
639 - PC: COST of 539 DED in Gross Income (p. 45)	15	15 – 16 – 37
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
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
665 - PC: COST of 565 DED in Gross Income (p. 45)	15	15 – 16 – 37
672 - PC: COST of 572 DED in Gross Income (p. 45)	15	15 – 16 – 37
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

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CONTRACTING – OWNER/SPEC BLDR: (continued)		
685 - PC: COST of 585 DED in Gross Income (p. 45)	15	SEE CITY SPECIFIC BELOW
691 - PC: COST of 591 DED in Gross Income (p. 45)	15	15 – 16 – 37
697 - PC: COST of 597 DED in Gross Income (p. 45)	15	15 – 16 – 37
706 - PC: COST of 606 DED in Gross Income (p. 45)	15	15 – 16 – 37
771 - PC: COST of 671 DED in Gross Income	N/A	15 – 16 – 37
799 - PC: COST of 699 DED in Gross Income (p. 45)	15	N/A
781 - PC: COST of 751 DED in Gross Income	N/A	15 – 16 – 37
782 - PC: COST of 752 DED in Gross Income	N/A	15 – 16 – 37
PUBLICATION:		
628 - PUB: ADVERTISING INCOME (p. 29)	9	N/A
QUALIFYING HOSPITAL – HEALTHCARE – NONPROFIT:		
544 - TPP to NP gives FREE MEALS to NEEDY (p. 36, 3, 15)	14 – 17 - 29	N/A
575 - TPP to NP ORG for HANDICAP Program (p. 36, 3, 15)	14 – 17 – 29	17 – 29 - 214
545 - TPP to QHC 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
671 - CITY SALES TO QUAL HEALTH CARE ORG	N/A	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 85 - 214
574 - TPP to QHCO for handicap children (p. 36, 3, 15)	14 – 17 - 29	N/A
572 - TPP to QUAL COMMUNITY HEALTH CENTER (p. 36, 3, 15)	14 – 17 – 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 85
699 - TPP to QUAL HEALTH SCIENCE EDUC INST (p. 30, 30, 36, 3, 16)	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
546 - TPP/SVC to QH 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
573*-TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. 36, 45, 3, 15)	14 – 15 – 17 - 29	N/A

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RETAIL / USE and RENTAL ITEMS:		
508 - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 36, 7 & 13, 20 & 24)	14 – 17 - 29	17 – 29 - 214
596 - APPLICATION SERVICES to TEST Students (p. 28, 36, 6, 19)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
583 - COMMODITIES SALE warehoused in AZ (p. 4, 16)	17 – 29	N/A
589* - ENVIRON RESPONSE & REMEDIATION (p. 43, 3 & 6, 19)	15 – 17 – 29	15 – 17 – 29
607* - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 – 15 – 17 - 29	17 – 29
581* - GROUNDWATER MEASURING DEVICES (p. 36, 43, 8, 21)	14 – 15 – 17 – 29	15 – 16 – 17 – 29 – 37 - 214
519 - LIBRARY MAT - to PUBLIC Libraries (p. 5, 15)	17 – 29	17 – 29
588 - LIQUOR by LIQUOR WHOLESALER (p. 6)	17	17
521 - LOTTERY TICKETS by Retailer (p. 2, 17)	17 – 29	17 – 29
602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 29, 3, 17)	9 – 17 – 29	17 – 29
758* - OTHER TAXES/FEES ALLOWED BY MCTC SEC 260	N/A	5 – 17 – 29
760* - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
770* - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
534 - PERS HYGIENE ITEMS - TRAN LODG BUSINESS (p. 5, 15)	17 - 29	17 – 29
542 - RET WARRANTY or SERVICE Contract (p. 1)	17 - 29	17 – 29
564 - RET: 3% Income Sub to E911 Tax (p. 55)	912	N/A
505 - RET: College TEXTBOOKS required (p. 1, 17)	17 – 29	N/A
609 - RET: FET on HEAVY TRUCK TRAILER (p. 10)	17	17
610 - RET: FET on USE FUEL SALE (p. 10)	17	17
504 - RET: INTERSTATE COMMERCE Sales (p. 2)	17	10 – 17 – 49 – 62 – 116
601 - RET: PRECIOUS METALS and COINS (p. 2)	17 – 29	17 – 29
567 - RET: Sale of CASH EQUIVALENTS (p. 2)	17	17
549 - RET: SERVICES Provided by SELLER (p. 1, 52)	17 – 29	N/A
750* - CITY - DIRECT CUSTOMER SERVICE	N/A	11 – 17 – 29 – 62 - 214
613 - RET: WASTE TIRE DISPOSAL FEE (p. 11)	17	17
614 - RET: WIRELESS EQ SALES COMMISSION (p. 11)	17	17

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RETAIL / USE and RENTAL ITEMS (continued):		
538* – SOLAR ENERGY DEVICES (p. 36, 45, 11, 23)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
751 - TELEC UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214
573* -TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. 36, 45, 3, 15)	14 – 15 – 17 - 29	N/A
552 - TPP Incorporated in PC Project (p. 37, 3, 15)	2 – 17 - 29	17 – 29
571 - TPP to PERSONAL PROPERTY LESSOR to LEASE (p. 2)	17 – 29	17 – 29
756 - TPP SEMI/PERM INSTALL OTHER TAX CITY	N/A	214
711 - TRADE-IN ALLOWANCE (p. 53)	14 – 17 - 29	17 – 29 - 214
TELECOMMUNICATIONS:		
758* - OTHER TAXES/FEES ALLOWED BY SEC 260	N/A	5 – 17 – 29
641 - TELEC: COMMON LINE CHARGES (p. 28)	5	N/A
517 - TELEC: INTERNET ACCESS fees (p. 28 & 29)	5	5
643 - TELEC: INTERSTATE TELEC SVCS (p. 29)	5	5
627 - TELEC: CARRIER ACCESS CHARGES (p. 28)	5	5
633 - TELEC: DB SATELLITE TV SERVICES (p. 28)	5	N/A
649 - TELEC: SVCS PREPAID CARD or AUTH (p. 28)	5	5
619 - TELEC: SVCS SAT TV / DATA TRAN (p. 28)	5	N/A
TRANSIENT LODGING:		
640* - BUS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34)	6 – 12 – 25	6 – 12 – 44 - 144
636 - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS <50% OCCUPANCY (p. 34)	25	N/A
704 - TR LODG: EXEMPT SERVICES (p. 34)	25	44 – 144
701 - TR LODG: EXEMPT AMUSE or TRANSPORTING (p. 35)	25	44 – 144
629 - TR LODG: MOBILE HOME ETC for more than 29 DAYS (p. 34)	25	N/A
648 - TR LODG: SERVICE COMMISSIONS (p. 35)	25	44 – 144

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TRANSPORTING:		
640* - BUS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34)	6 – 12 – 25	6 – 12 – 44 - 144
612* – TRANSP or AMUSE: ARRANGED & EXEMPT (p. 25, 40)	6 – 12	6 – 12
615 – TRANSPORT of PERSONS by AIR - FED LAW EXEMPT (p. 24)	6	N/A
616 - TRANSP: RAILROAD INTERSTATE (p. 24)	6	6
620 - TRANSP: RAILROAD RESALE (p. 25)	6	N/A
625 - TRANSP: RR TRANSPORT of FERTILIZER (p. 25)	6	N/A
702* - TRANSP or AMUSE Resale: ARRANGED & TAXED (p. 25, 40)	6 - 12	6
USE TAX SPECIFIC:		
709 - USE TX UTIL: REV Taxed under CL 004 (p. 25)	26 - 29	29
707 - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 19)	26 – 29 – 129	N/A
693 - USE TX: \$200 DEDUCT for FOREIGN PURCH (p. 14)	29	N/A
749 - \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
688 - USE TX: ADVERTISE SUPPLEMENTS (p. 14)	29	N/A
703 - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIV (p. 17)	29 – 30	N/A
695 - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 17)	29	N/A
705 - USE TX: RX PLAN ID CARDS / PARTS (p. 18)	29 – 129	N/A
692 - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 56)	29	N/A
684 - USE: CREDIT for TAX PD to an EQUIVALENT JURISDICTION (p. 14)	29	29
U.S. GOVERNMENT + DIPLOMAT		
611 - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 11, 18)	17 – 29 – 129	17 - 29
548 - USGOV: Sales Allowed 50% RETAIL Income Deduction (p. 11)	17	17

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U.S. GOVERNMENT + DIPLOMAT (continued):		
547 - USGOV: Sale by MMAR to U.S. GOVT (p. 36, 11)	14 - 17	17
543 - USGOV: Sale to MMAR for GOVT Contract (p. 37, 11)	2 - 17	17
777 – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD (10 – 11 – 14 – 17 - 25	
CITY SPECIFIC DEDUCTION CODES: (Deduction Codes that <u>only</u> apply in the cities specified):		
585 - M&E COMMERCIAL AGRICULTURE etc	SEE STATE CODE ABOVE	17 – 29 - 214
585 CITIES: BE.CG.DC.FH.LH.MP.PK.PM.		
685 - PC: COST-585 DED in GR INCOME	SEE STATE CODE ABOVE	15 – 16 - 37
685 CITIES: BE.CG.DC.FH.LH.MP.PK.PM.		
506 - FOOD RET Sales for HOME PREP	SEE STATE CODE ABOVE	17 - 29
506 CITIES: CE.CC.EL.HC.JO.KM.LH.MH.MA.OR.PK.QZ.S A.SI.SP.TS.TY.WL.		
713 - EXEMPT JOB PRINTING LICENSED PUBLISHERS	N/A	10
713 CITIES: BE.CG.CD.DC.GB.GL.GY.HC.LH.MH.MA.OR. PS.PM.QZ.SN.SY.TN.YT.		

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714 - QUAL: HOSP, HEALTH CARE, COMM HEALTH CTR	N/A	45 – 213
714 CITIES: 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.		
717 - EXEMPT CoinOp CLEANING MACHINES	N/A	214
717 CITIES: 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.		
720 - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMM BUS	N/A	17 – 29
720 CITIES: BE.CG.CV.CC.DC.GB.HC.MH.MP.OR.PM.QZ. QC.SN.TC.WS.YM.		
721 - TELEC: TAX CREDIT for FRANCHISE/LICENSE FEES	N/A	5
721 CITIES: CE.CG.CD.CL.DC.EL.GI.GY.HC.KN.KM.LH.LP. MH.MA.MM.SL.SR.SN.TC.TN.		
722 - EXEMPT MOTOR VEH TRANSPORT FOR HIRE	N/A	6
722 CITIES: CW.SA.SR.TC.TN.WS.		
723 - UTIL: TAX CREDIT for FRANCHISE FEES	N/A	4
723 CITIES: BS.BE.CE.CK.CD.DC.EL.HC.JO.KM.LH.LP.MA. PV.PK.QZ.SL.SR.TC.TN.		

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726 - EXEMPT TRANSACTIONS WITH GOVT AGENCIES	N/A	2-4-5-9-10-11-12-15-16-17-18-27-29-37-44-45-49-85-144-213-214
726 CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.TL.TS.WT.WL.WM.		
727 - TAX MORATORIUM - REAL PROPERTY	N/A	15 – 16 – 37 – 45 - 213
727 CITIES: DC.EL.		
729 - EXEMPT LOCAL ADVERTISING	N/A	18
729 CITIES: EG.GI.HB.LH.QZ.SA.TC.TN.WL.		
730 - EXEMPT HEALTH DANCE SPORT FEES	N/A	12
730 CITIES: BS.BB.CA.CG.CD.CF.DH.DC.EL.FL.FH.FD.GL.G Y.GU.JO.KN.KM.LH.LP.MH.MA. MM.OR.PG.PK.PA.PS.PM.PL.SA.SU.SL. SR.ST.SY.SI.TL.TC.TN.TS.WT.WB.WL. WM.YT.YM.		
731 EXEMPT GOLF COURSE GREENS FEES	N/A	12
731 CITIES: BB.DC.PA.SN.TN.		
732 - EXEMPT CONTRACTING FT HUACHUCA	N/A	15 – 16 – 37
732 CITY: SR		

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733 - SPEC BLDR: EXEMPT COST OF LAND	N/A	16
733 CITIES: DC.PA.WS.		
734 - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND	N/A	16
734 CITIES: CE.KM.LH.MH.PK.PM.PP.PL.QZ.SF.SL.TL.		
736 - EXEMPT NEAT etc ANIMALS to BREED	N/A	17 – 29
736 CITIES: CG.CC.HC.MH.MP.PM.QC.SN.		
737 - EXEMPT FINE ART PAINTING / SCULPTURE	N/A	17 – 29
737 CITIES: BB.LP.OR.		
738 - EXEMPT COLLEGE TEXTBOOK SALES	N/A	17 – 29
738 CITIES: EG.MP.PM.SV.TY.		
739 - EXEMPT MFTRD ITEM USED TESTING	N/A	17
739 CITIES: HC.OR.PS.TN.		
740 - EXEMPT TEL SVCS BY CABLE TV SYSTEM	N/A	5
740 CITIES: BS.BB.CF.CW.EL.HY.KN.KM.LH.MM.OR.PK.P S.PM.PL.SL.SI.TL.TS.WB.WM.		

TPT-1 DEDUCTION CODE available for:	STATE BUS CODE	CITY BUS CODE
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741 - EXEMPT UTILS to OUT-OF-CITY CUST	N/A	4
741 CITIES: BB.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.		
742 - DONATION TO 501c3 CHAR ORGANIZATION	N/A	29
742 CITIES: CE.CK.CC.KM.MA.MP.PG.PL.QZ.QC.		
743 - USE TAX EXEMPT SALES TO CITY	N/A	29
743 CITIES: CL.EG.FH.KM.LH.MP.PG.QZ.		
745 - EXEMPT COMMERCIAL PROP RENTS	N/A	45 – 213
745 CITIES: JO.LH.OR.SV.		
761 - PART of SINGLE ITEM SALE TAXED at 0%	N/A	17 – 29
761 CITIES: GL.YM		