Chandler Deduction Code Bridge

* *The City of Chandler's "Transaction Privilege (Sales) and Use Tax Return" and the City's website provided a limited number of deduction codes, shown below. Other than the city deduction codes specified here, the CITY DEDUCTION CODES listings (1 alphabetical, 1 numerical available at www.azdor.gov/TransactionPrivilegeTax(TPT)) provide all of the city deduction codes that are available for use on State TPT forms, and list the city business codes under which the deduction codes may be used. Most of the city deduction codes apply in all cities, some "city-specific" deduction codes only apply in the specified cities indicated. An asterisk (*) next to an ADOR Deduction Code shown below, indicates that there are related deduction codes in the CITY DEDUCTION CODES listings that may be more appropriate.*

Description	Previous Code Used	ADOR Deduction Codes
Discounts and Refunds	52	708
Sales for Resale	54	503*
Out-of-State Sales USE ONE OF THE NEXT TWO DEDUCTION CODES (whichever appropriate)	55	
Motor Vehicle Sold to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER		541
RETAIL - INTERSTATE or FOREIGN COMMERCE Sales		504
50% of Retail Sales made to U.S. Government	56	548
100% of Manufacturing Sales to U.S. Government	57	547
Prescriptions/Prosthetics - USE ONE OF THE NEXT THREE DEDUCTION CODES (whichever appropriate)	58	
DRUGS - OXYGEN Prescribed by DOCTOR		536
PROSTHETIC RECOMMENDED by DOCTOR		748
PROSTHETIC Prescribed by MEDICAL PROFESSIONAL		559
Gasoline & Use Fuel	59	515
Out-of-State Contracting	62	681
Retail Service Labor	63	750
Tax Collected or Factored	64	551
Qualifying Healthcare Sales	65	671*
Interstate Telecommunications	66	643*
35% Standard Contracting	70	502
Subcontracting Income	71	550
Exempt Capital Equipment	73	752*
Freight Out/Delivery	74	750
Food Stamps/WIC	79	513
Bad Debts on which Tax was Paid	81	558
Trade-In Allowances	82	711
"Other" or Miscellaneous Deductions	75	Misc Codes no longer accepted; please see City Deduction Code Listing *