

NUMERICAL ALL TPT-2 DEDUCTION CODES w/ Abbreviated Descriptions of Statutory Text and/or Model City Tax Code Authority REVISED 9-1-2017	STATE BUSINESS CODES	CITY BUSINESS CODES
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document. LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

STATE DEDUCTION CODES & CITY DEDUCTION CODES in NUMERICAL ORDER: <i>(CITY-SPECIFIC DEDUCTION CODES THAT ONLY APPLY IN CERTAIN LISTED CITIES, ARE INDICATED)</i>		
500 - PC: MAINTAIN-REPAIR-REPLACE-ALTER CONTRACT with PROPERTY OWNER (p. 58)	15	15 – 16 - 37
501 - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER (p. 14)	17 – 29	17 - 29
502 - PC: 35% DEDUCTION Allowed (p. 50)	15	15 – 16 - 37
503 - RESALE – Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-114-213-214-313
504 - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. 3)	17	10 – 17 – 49 – 62 - 116
505 - RET: COLLEGE TEXTBOOKS required by State University or Community College (p. 3, 20)	17 - 29	SEE CITY SPECIFIC CODE 738 BELOW
506 - FOOD sold by a RETAILER for HOME CONSUMPTION (p. 2, 19)	17 - 29	SEE CITY SPECIFIC CODE 506 BELOW
CITY SPECIFIC CODE: 506 - FOOD sold by a RETAILER for HOME CONSUMPTION CITIES: BH.CE.CC.FS.HC.JO.KM.LH.MA.ME.OR.PK.PX.QZ.SA.SE.SI.SP.TS.TU.TY.WL.	SEE STATE CODE 506 ABOVE	17 - 29
507 - FOOD RETAIL Sales to RESTAURANT (p. 2, 19)	17 - 29	17 – 29 - 62
508 - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 43, 9 & 15, 24 & 29)	14 – 17 - 29	17 – 29 - 214
509 - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 31, 5, 20)	4 – 17 – 29	4 – 17 - 29
510 - CHEMICALS that cause CHANGE in Product (p. 5, 20)	17 – 29 - 129	17 - 29
511 - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECHNOLOGY (p. 32, 5, 20)	4 – 17 - 29	17 - 29
512 - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 49, 7, 21)	11 – 17 – 29	11 – 17 – 29 - 111
513 - FOOD purchased with SNAP Cards (p. 49, 2, 19)	11 – 17 - 29	11 – 62 - 111
514 - FOOD for ARIZ PRISON or JAIL (p. 49, 6, 20)	11 – 17 - 29	62
515 - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 43, 3, 16)	14 – 17 - 29	17 - 29

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516 - LIVESTOCK POULTRY Growth Implants or Meds (p. 6, 17)	17 - 29	N/A
517 - TELEC: INTERNET ACCESS fees (p. 34 & 36)	5	5
518 - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 50)	15	N/A
519 - LIBRARY MATERIALS to PUBLIC Libraries (p. 7, 17)	17 - 29	17 - 29
520 - LIVESTOCK POULTRY Feed etc. to These Animals' OWNERS or BOARDERS (p. 6, 17)	17 - 29	SEE CITY SPECIFIC CODE 720 BELOW
521 - LOTTERY TICKETS by Retailer (p. 3, 19)	17 - 29	17 - 29
522 - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214
523 - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p. 43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214
524 - M&E for ELECTRIC UTILITY business (p. 43, 8, 24)	14 - 17 - 29 - 129	17 - 29 - 214
525 - M&E or Technology to Assist DISABLED to be FUNCTIONAL (p. 5, 20)	17 - 29	N/A
526 - DURABLE MED EQUIP - Rx & HCPC # for Home Use (p. 43, 2, 19)	14 - 17 - 29	17 - 29 - 214
527 - AMUSE: Monthly MEMBERSHIP Fees (p. 46)	12	N/A
528 - MV + Parts sold to MOTOR CARRIER LESSOR (p. 6, 20)	17 - 29	17 - 29
529 - MV sold at AUCTION to NONRESIDENT (p.6)	17	N/A
530- MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 5)	17	N/A
531 - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 15)	17	N/A
532 - M&E to Repair CARRIER AIRCRAFT (p. 43, 10, 25)	14 - 17 - 29	17 - 29 - 214
533 - INSULIN + SYRINGES + TEST STRIPS (p. 2, 19)	17 - 29	17 - 29
534 - Guest PERSONAL HYGIENE ITEMS sold to TRANSIENT LODGING BUSINESS (p. 6, 18)	17 - 29	17 - 29
535 - PIPES VALVES 4"or LARGER for WATER-OIL-GAS-COAL SLURRY including related (p. 43, 9, 24)	14 - 17 - 29 - 129	17 - 29 - 214
536 - DRUGS - OXYGEN Prescribed by DOCTOR (p. 43, 2, 16)	14 - 17 - 29	17 - 29 - 214

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537 - RET: SEEDS Etc. to COMMERCIAL BUSINESS (p. 5, 17)	17 - 29	N/A
538 - SOLAR ENERGY DEVICES (p. 43, 14, 27)	14 – 17 - 29	17 – 29 - 214
539 - M&E Etc to TELECOMMUNICATIONS Business (p. 43, 8, 23)	14 – 17 – 29 - 129	17 – 29 - 214
541 - MV to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER (p. 2)	17	17
542 - RET WARRANTY or SERVICE Contract (p. 2)	17 - 29	17 - 29
543 - USGOV: Sale to MMAR for GOVT Contract (p. 44, 13)	2 – 17	17
544 - TPP to NONPROFIT ORG that gives FREE MEALS to NEEDY on a regular basis (p. 43, 4, 18)	14 – 17 - 29	N/A
545 - 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
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 32, 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
547 - USGOV: Sale by MMAR to U.S. GOVT (p. 43, 13)	14 – 17	17
548 - USGOV: RETAIL Sales Allowed 50% TPT Income Deduction (100% USE TAX DEDUCTION) (p. 13)	17 - 29	17 - 29
549 - RET: SERVICES Provided by SELLER (p. 2, 63)	17 – 29	SEE RELATED CITY CODE 750 BELOW
550 - PC: SUBCONTRACTING INCOME (p. 54)	15	15
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 63)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-33-49-51-56-325	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 - 325 - 485
552 – TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRRA Project (p. 44, 4, 18)	2 – 17 - 29	17 - 29
553 - M&E used in Research & Development (p. 43, 10, 25)	14 – 17 – 29 - 129	17 – 29 - 214

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554 - M&E used in HEALTHY FOREST PROJECT (p. 12, 27)	17 - 29	N/A
555 - PC: HEALTHY FOREST Structure (p. 53)	15	N/A
556 - PPR: 1 st Month Lease Payment Transferred to 3 rd PARTY LEASING COMPANY (p. 43)	14	N/A
557 - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 55)	15	15 – 16 - 37
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-33-41-49-51-56 - 325	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 – 325 - 485
559 - PROSTHETIC Prescribed by MEDICAL PROFESSIONAL (p. 43, 2, 19)	14 – 17 - 29	17 – 29 - 214
560 - PC: DEVELOPMENT FEES paid (p. 53)	15	15 – 16 - 37
561 - JOB PR: Cost of POSTAGE FREIGHT (p. 37)	10	10
562 - PC: Sale of USED MFTRD HOME (p. 50)	15	27
563 - GAS for COMPRESSOR EQUIPMENT (p. 21)	29 - 129	17 - 29
564 - RET: 3% of Income Sub to E911 Tax (p. 66)	912	N/A
565 - COMPUTER DATA CENTER EQUIPMENT (p. 8, 22)	17 - 29	17 - 29
566 - FOOD ITEMS provided FREE to TRANSIENT LODGER (p. 6, 18)	17 - 29	N/A
567 - RET: Sale of CASH EQUIVALENTS (p. 3, 23)	17 - 29	17 - 29
568 - FOOD to RESTAURANT for EMPLOYEES during WORK HOURS (p. 3, 19)	17 – 29 – 129	17 - 29
569 - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS (p.49, 3, 19)	11 – 17 - 29	11 – 17 – 29 - 62
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> 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 – 133 -144 - 213 – 214 - 313

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571 - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 3)	17 – 29	17 - 29
572 - TPP to QUAL COMMUNITY HEALTH CENTER (p. 43, 4, 18)	14 – 17 - 29	4 - 9 - 10 - 11 - 17 - 29 - 62 - 111 -114 -214 -485
573 -TPP/ PC: NONPROFIT ORG APT HOUSING for Low Income Persons Over 62 (p. 43, 52, 4, 16)	14 – 15 – 17 - 29	N/A
574 - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 43, 4, 17)	14 – 17 - 29	114 - 214
575 - TPP to NONPROFIT ORG for HANDICAP Program (p. 43, 5, 18)	14 – 17 – 29	17 - 29 - 114 - 214
576 - RAILROAD Stock Rails Signal Equipment (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
577 - M&E for POULTRY & EGG Production (p. 43, 11, 26)	14 – 17 - 29	17 – 29 - 214
578 - M&E for TV STATION DIGITAL BROADCAST (p. 43, 11, 26)	14 – 17 - 29	17 – 29 - 214
579 - M&E used to DRILL or EXTRACT OIL or GAS for Commercial Purposes (p. 43, 10, 25)	14 – 17 – 29 - 129	17 – 29 - 214
580 - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 4)	17	N/A
581 - GROUNDWATER MEASURING DEVICES (p. 43, 50, 10, 25)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
582 – ORTHODONTIC DEVICES dispensed by a DENTIST .. (p. 8)	17	17
583 - COMMODITIES SALE warehoused in AZ (p. 5, 18)	17 - 29	N/A
584 – TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. 44, 4, 18)	2 – 17 - 29	17 - 29
585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 43, 10, 25)	14 – 17 - 29	SEE CITY SPECIFIC CODE 585 BELOW
CITY SPECIFIC CODE: 585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products CITIES: BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.	SEE STATE CODE 585 ABOVE	17 – 29 - 214
586 - CLOTHING for Paper Manufacturing (p. 5, 20)	17 - 29	17 - 29

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587 - ALT FUEL to USED OIL FUEL BURNER (p. 31, 7, 21)	4 – 17 - 29	4 – 17 - 29
588 - LIQUOR by LIQUOR WHOLESALER (p. 7)	17	17
589 - ENVIRONMENTAL RESPONSE & REMEDIATION (p. 44, 50, 4 & 7, 18 & 22)	2 - 15 – 17 - 29	15 – 17 - 29
590 - EYEGLASSES CONTACTS Sold on RX (p. 2, 19)	17 - 29	17 - 29
591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 43, 10, 25)	14 – 17 - 29	17 – 29 - 214
592 - ALTERNATIVE FUEL VEHICLES (p. 43, 7, 21)	14 – 17 - 29	17 – 29 – 114 - 214
593 – PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE	14	214
594 - HEARING AIDS but not batteries (p. 43, 2, 19)	14 – 17 - 29	17 – 29 - 214
595 - CLEAN ROOM for SEMICONDUCTORS (p. 43, 52, 11, 26)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
596 - APPLICATION SERVICES to TEST Students (p. 34, 43, 7, 22)	5 – 14 – 17 - 29	5 – 17 – 29 – 133 - 214
597 - M&E to meet Fed & State POLLUTION Rules or Regulations (p. 43, 11, 26)	14 – 17 – 29 - 129	17 – 29 - 214
598 - FUEL to HEALTHY FOREST BUSINESS (p. 7, 22)	17 - 29	N/A
599 - M&E to PREVENT POLLUTION Farm Ranch (p. 43, 52, 11, 26)	14 – 15 – 17 - 29	15 – 16 - 37
600 - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 51)	15	15 – 16 - 37
601 - RET: PRECIOUS METALS and COINS (p. 3)	17 - 29	17 - 29
602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 36, 4, 20)	9 – 17 – 29	17 – 29
603 - M&E Repair Parts HEALTHY FOREST PROJECT (p. 7, 22)	17 - 29	N/A
604 - RENEWABLE ENERGY CREDIT Sales or Transfers (p. 31, 7, 22)	4 – 17 - 29	4 – 17 - 29
605 - NEAT ANIMALS HORSES used for BREEDING, Also LIVESTOCK POULTRY TO COMM BUS (p. 43, 9, 17, 24)	14 – 17 - 29	N/A
606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 43, 10, 25)	14 – 17 – 29	17 – 29 – 214
607 - ENVIRONMENTAL TECH FACILITY (p. 42, 50, 12)	14 – 15 – 17 - 29	17 - 29

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608 - PC: COST of 508 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
609 - RET: FET on HEAVY TRUCK TRAILER (p. 12)	17	17
611 - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 13, 21)	17 - 29 - 129	17 - 29
612 - TRANSPORTATION or AMUSEMENT: ARRANGED & EXEMPT (p. 31, 47)	6 - 12	6 - 12
613 - RET: WASTE TIRE DISPOSAL FEE (p. 14)	17	17
614 - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 14)	17	17
615 - TRANSPORT of PERSONS by AIR if preempted by FEDERAL LAW (p. 30)	6	N/A
616 - TRANSP: RAILROAD INTERSTATE (p. 30)	6	6
617 - ELECTRICITY SENT OUT-OF-STATE (p. 31, 27)	4 - 29	N/A
618 - UTIL: SOLAR CUSTOMER TRANSFERS (p. 32)	4	4
619 - TELEC: SVCS SAT TV / DATA TRAN (p. 35)	5	N/A
620 - TRANSP: RAILROAD RESALE (p. 30)	6	N/A
621 - UTIL: DEVELOPMENT FEES (p. 32, 28)	4 - 29	4
622 - PC: COST of 522 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
623 - PC: COST of 523 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
624 - PC: COST of 524 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
625 - TRANSP: RAILROAD TRANSPORT of FERTILIZER (p. 31)	6	N/A
626 - UTIL: INSTALLED PROP REIMBURSEMENT (p. 32, 28)	4 - 29	4
627 - TELEC: CARRIER ACCESS CHARGES (p. 35)	5	5 - 105 - 133
628 - PUB: ADVERTISING INCOME (p. 36)	9	N/A
629 - TR LODG: MOBILE HOME Etc. for more than 29 DAY Period (p. 40)	25	N/A
630 - JOB PR: to LIC BUS - FREE MAG NEWS (p. 37)	10	N/A
631 - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 42)	14	N/A
632 - PC: COST of 532 DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
633 - TELEC: DB SATELLITE TV SERVICES (p. 35)	5	5
634 - COMM LEASE BETWEEN AFFILIATES (p. 38)	13	45 - 213 - 313
635 - PC: COST of 535 DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315

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636 - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and < 50% ANNUAL OCCUPANCY (p. 41)	25	N/A
637 - JOB PR: Delivered OUT-OF-STATE (p. 37)	10	N/A
638 - COMM LS: to NONPROFIT for MLB or GOLF (p. 38)	13	N/A
639 - PC: COST of 539 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
640 - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 30, 47, 41)	6 – 12 - 25	6 – 12 – 44 – 144 - 244
641 - TELEC: COMMON LINE CHARGES (p. 35)	5	N/A
642 - COMM LS: to LICENSED NURSING CARE INSTITUTION (p. 39)	13	N/A
643 - TELEC: INTERSTATE TELEC SVCS (p. 36)	5	5 – 105 - 133
644 - PC: COST of 544 DED in Gross Income (p. 52)	15 - 315	N/A
645 - PC: COST of 545 DED in Gross Income (p. 52)	15 - 315	N/A
646 - PC: COST of 546 DED in Gross Income (p. 52)	15 - 315	15 – 16 – 37 - 315
647 - COMM LS: to NONPROFIT for RODEO (p. 39)	13	N/A
648 - TR LODG: SERVICE COMMISSIONS (p. 41)	25	44 – 144 - 244
649 - TELEC: SVCS PREPAID CARD or AUTH (p.35)	5	5 - 133
650 - COMM LS: RESIDENTIAL > 29 DAYS (p. 39)	13	N/A
651 - PPR: PHOTOS Etc for ARIZ TOURISM (p. 42)	14	N/A
652 - MINE: ACTUAL FREIGHT COST (p. 44)	2	N/A
653 - PC: COST of 553 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
654 - PC: COST of 554 DED in Gross Income(p. 52)	15 - 315	N/A
655 - COMM LS: for RELIGIOUS WORSHIP (p. 39)	13	N/A
656 - PPR:VEHICLE REG FEE REIMBURSEMNT(p.42)	14	114 - 214
657 - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 45)	12	N/A
658 - MINE: PROCESS COST - SHIPMENT Out Of State (p. 44)	2	N/A
659 - COMM LS: ELIGIBLE TRANSPO FACILITY(p.39)	13	N/A
660 - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 43)	14	214
661 - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 46)	12	12
662 - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 49, 22)	11 - 29	29

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663 - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 50)	15	27
664 - COMM LS: AGRICULTURAL PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. 39)	13	N/A
665 - PC: COST of 565 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
666 - AMUSE: TRAN LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 46)	12	N/A
667 - PC: MILITARY REUSE ZONE PROJECTS (p. 50)	15	N/A
668 - PC: MANUFACTURED BLDG RESALE to DEALER (p. 50)	15	27
669 - COMM LS: PROFIT A PRENDRE (p. 39)	13	N/A
670 - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 47)	12	12
671 - CITY SALES TO QUALIFIED HEALTH CARE ORG	<i>SEE RELATED</i> <i>STATE CODE</i> <i>545 ABOVE</i>	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 111 - 114 - 214 - 485
672 - PC: COST of 572 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
673 - PC: DOMESTIC VIOLENCE SHELTER (p.52)	15	N/A
674 - PC: COST of 574 DED in Gross Income (p.52)	15 - 315	N/A
675 - PC: COST of 575 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
676 - PC: COST of 576 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
677 - PC: COST of 577 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
678 - PC: COST of 578 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
679 - PC: COST of 579 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
680 - PPR: CAR RENTAL SURCHARGES (p.43)	14	114 - 214
681 - PC: INCOME FROM OUT-OF-STATE PROJECTS	15	15 – 16 - 37
682 - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 40)	13	45 – 213 - 313
683 - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 52)	15	15 – 16 - 37
684 - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 16)	29 - 51	29
685 - PC: COST of 585 DED in Gross Income (p.52)	15 - 315	<i>SEE CITY SPECIFIC CODE</i> <i>685 BELOW</i>
CITY SPECIFIC CODE: 685 - PC: COST of 585 DED in Gross Income CITIES: BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.	<i>SEE STATE CODE</i> <i>685 ABOVE</i>	15 – 16 – 37 - 315

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686 - PC: TERMITE or PEST TREATMENT (p. 53)	15	15
687 - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 16)	29 - 129	17 - 29
688 - USE TX: ADVERTISING SUPPLEMENTS (p.17)	29	N/A
689 - PC: LAWN MAINTENANCE SERVICES (p. 55)	15	15
690 - PC: DESIGN PHASE or PROFESSIONAL SERVICES (p. 56)	15	N/A
691 - PC: COST of 591 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
692 - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 67)	29	N/A
693 - USE TX: \$200 DEDUCTION for FOREIGN PURCHASES (p. 17)	29	N/A
694 - PC: MANUFACTURED BLDG delivered OUT-OF-STATE (p. 55)	15	N/A
695 - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 18)	29	N/A
696 - PC: STATE UNIVERSITY RESEARCH INFRASTRUCTURE PROJECT (p. 53)	15	N/A
697 - PC: COST of 597 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
698 - PC: LAUNCH SITE Construction (p.52)	15	N/A
699 - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 36, 37, 43, 4, 18)	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
701 - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 41)	25	44 – 144 - 244
702 - TRANSPORTATION or AMUSEMENT Resale: ARRANGED & TAXED (p. 31, 47)	6 - 12	6
703 - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIVERSITY (p. 20)	29 - 30	N/A
704 - TR LODG: EXEMPT SERVICES (p. 41)	25	44 – 144 - 244
705 - USE TX: RX PLAN ID CARDS / PARTS (p. 20)	29 - 129	N/A
706 - PC: COST of 606 DED in Gross Income (p.52)	15 - 315	15 – 16 – 37 - 315
707 - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 21)	26 – 29 - 129	N/A
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 - 116-133-144- 213-214- 244- 313 - 485

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709 - USE TX UTIL: REV Taxed under CL 004 (p. 27)	26 – 29	29
710 - UTIL: ELECTRICITY, NAT GAS or LPG to MANUFACTURER or SMELTER (p.32, 28)	4 – 29 - 129	N/A
711 - TRADE-IN ALLOWANCE (p. 64)	14 – 17 - 29	17 – 29 - 214
712 – PROPERTY Sold to Contractor for MRRRA Project on an INDIAN RESERVATION (p. 52, 8, 22)	15 - 17 – 29 - 315	17 – 29 - 315
<i>CITY SPECIFIC CODE:</i> 713 - EXEMPT JOB PRINTING for LICENSED PUBLISHERS <u>CITIES:</u> BE.CG.CH.CD.DC.FS.GB.GE.GL.GY.HC.LH. MH.MA.ME.OR.PS.PE.PM.QZ.SC.SN.SY.TE. TN.TU.YT.	N/A	10
<i>CITY SPECIFIC CODE:</i> 714 - QUALIFIED: HOSPITAL, HEALTH CARE, or COMMUNITY HEALTH CENTER <u>CITIES:</u> BS.BH.CG.CK.CD.CC.DH.DL.DC.EG.EL.FS.FL. FH.FD.GB.GY.GU.HY.HC.LH.MP.MM.NO.OR. PG.PV.PK.PA.PS.PX.PM.PP.PL.QZ.SF.SA.SL. SN.ST.SV.SY.SI.SP.TL.TE.TN.TS.TU.TY.WT.YT.	N/A	45 – 213 - 313
715 - TRANSPO by MOTOR CARRIERS or LIGHT MOTOR VEHICLES – FEES PAID TO MVD (p. 30) (CITIES do NOT EXEMPT INCOME DERIVED from LIGHT MOTOR VEHICLES under 715)	6	6 (ALSO SEE CITY SPECIFIC CODE 722 BELOW)
716 – RET: POSTAGE STAMPS sold at Face Value	17	17
<i>CITY SPECIFIC CODE:</i> 717 - EXEMPT CoinOp CLEANING MACHINES <u>CITIES:</u> BH.BS.BE.CA.CG.CK.DC.EL.FS.GI.GB.LH. MA.ME.NO.OR.PV.PK.PA.PX.PM.PP.SF.SC. SR.SY.TC.TN.TU.WB.WL.WS.	SEE STATE CODE 786	214
718 - TR LODG: LODGING obtained at START for MORE THAN 29 Days (p. 41)	25	SEE CITY SPECIFIC CODE 718 BELOW

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CITY SPECIFIC CODE: 718 - TR LODG: LODGING obtained at START for MORE THAN 29 Days CITIES: BH.CK.CF.FS.FD.GI.GL.GU.HC.JO.MM. PS.PM.PP.PR.QZ.SU.SL.SO.SY.SI.TU.WT.WL. WM.YM.	SEE STATE CODE 718 ABOVE	44 - 144
719 - PC: MIXED WASTE PROCESS FACILITY (p.53)	15	N/A
CITY SPECIFIC CODE: 720 - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMMERCIAL BUSINESS CITIES: BH.BE.CG.CH.CV.CC.DC.GB.HC.MH.MP.ME. OR.PX.PM.QZ.QC.SC.SE.SJ.SN.TC.TU.WC. WS.YM.	N/A	17 - 29
CITY SPECIFIC CODE: 721 - TELEC: TAX CREDIT for FRANCHISE/LICENSE FEES (DIVIDE FEE AMOUNT BY CITY TAX RATE) CITIES: AJ.BH.CE.CG.CD.CL.DL.DC.EL.GI.GE.GY.HC. KN.KM.LH.LP.MH.MA.MM.PE.PX.SL.SR.SN. TC.TN.WC.	N/A	5 105 (TU) 133 (NO. and TU.)
CITY SPECIFIC CODE: 722 - EXEMPT ALL MOTOR VEHICLE TRANSPORT FOR HIRE CITIES: CH.CW.ME.PX.SA.SC.SR.TE.TC.TN.WS.	N/A	6
CITY SPECIFIC CODE: 723 - UTIL: TAX CREDIT for FRANCHISE FEES CITIES: (DIVIDE FEE AMOUNT BY CITY TAX RATE) AJ.AV.BS.BE.BH.CE.CK.CD.DC.EL.HC.JO.KM. LH.LP.MA.PV.PK.QZ.SC.SE.SL.SR.TC.TN.WC.	N/A	4 104 (TU) 133 (NO)
724 - REST: GRATUITIES – TIPS distributed 100% to SERVERS or SERVICE EMPLOYEES	11	11 - 111
725 - TPP Sales BY Nonprofit Charitable IRC 501(c)(3) Organization (p. 49, 2, 19)	11 – 17 - 29	11 – 17 – 29 - 111

NUMERICAL ALL TPT-2 DEDUCTION CODES w/ Abbreviated Descriptions of Statutory Text and/or Model City Tax Code Authority REVISED 9-1-2017	STATE BUSINESS CODES	CITY BUSINESS CODES
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<p>CITY SPECIFIC 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]</p>	<p>N/A</p>	<p>4-5-9-10-11-12-15-16-17-18-19-20-27-29-37-44-45-49-144-213-214-244-313 - 485</p>
<p>CITY SPECIFIC CODE: 727 - TAX MORATORIUM - REAL PROPERTY CITIES: DC.EL.TU.</p>	<p>N/A</p>	<p>15 - 16 - 37 - 45 - 213</p>
<p>CITY SPECIFIC CODE: 728 - DAVIS MONTHAN BASE TRANSACTIONS CITY: TU.</p>	<p>N/A</p>	<p>4 - 5 - 11 - 15 - 16 - 17 - 37 - 104 - 105 - 133</p>
<p>CITY SPECIFIC CODE: 730 - EXEMPT HEALTH DANCE SPORT FEES CITIES: AV.BS.BB.CA.CG.CD.CF.DH.DC.EL.FS.FL.FH. FD.GL.GY.GU.JO.KN.KM.LH.LP.MH.MA.ME. MM.NO.OR.PG.PK.PA.PS.PX.PM.PR.PL.SA. SU.SC.SE.SL.SR.SO.ST.SY.SI.TL.TC.TN.TS.WT. WB.WL.WM.YT.YM.</p>	<p>N/A</p>	<p>12</p>
<p>CITY SPECIFIC CODE: 731 EXEMPT GOLF COURSE GREENS FEES CITIES: BB.DC.NO.PA.SE.SN.TN.WC.</p>	<p>N/A</p>	<p>12</p>
<p>CITY SPECIFIC CODE: 732 - EXEMPT CONTRACTING FT HUACHUCA CITY: SR</p>	<p>N/A</p>	<p>15 - 16 - 37</p>
<p>CITY SPECIFIC CODE: 733 - SPEC BLDR: EXEMPT COST OF LAND CITIES: DC.NO.PA.TU.WS.</p>	<p>N/A</p>	<p>16</p>

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CITY SPECIFIC CODE: 734 - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND CITIES: BH.CE.DL.KM.LH.MH.PK.PM.PP.PR.PL.QZ.SF.SE.SL.TL.WC.	N/A	16
735 – AMUSE: ENTRY FEES for 501(c)(3) ORG’S RUN WALK SWIM RIDE or similar EVENT (p. 47)	12	12
CITY SPECIFIC CODE: 736 - EXEMPT NEAT etc ANIMALS to BREED CITIES: CG.CC.HC.MH.MP.PM.QC.SC.SN.TU.WC.	N/A	17 - 29
CITY SPECIFIC CODE: 737 - EXEMPT FINE ART PAINTING / SCULPTURE CITIES: BB.CA.LP.ME.OR.PR.TE.TU.	SEE STATE CODE 773	17 - 29
CITY SPECIFIC CODE: 738 - EXEMPT COLLEGE TEXTBOOK SALES CITIES: EG.MP.PM.SV.TY.	N/A	17 - 29
CITY SPECIFIC CODE: 739 - EXEMPT MFTRD ITEM USED TESTING CITIES: GE.HC.ME.OR.PS.TN.	N/A	17
CITY SPECIFIC CODE: 740 - EXEMPT TEL SVCS BY CABLE TV SYSTEM CITIES: AJ.AV.BS.BB.CF.CW.EL.FS.GE.HY.KN.KM.LH.MM.OR.PK.PS.PM.PL.SL.SO.SI.TL.TS.WB.WM.	N/A	5
CITY SPECIFIC CODE: 741 - EXEMPT UTILS to OUT-OF-CITY CUST CITIES: AJ.BB.BH.CE.CA.CG.CV.CD.CF.DH.DC.FL.FH.GU.JO.KN.LP.MH.MM.NO.PV.PA.PS.PE.PX.PM.PP.QC.SU.SC.SE.SL.SR.ST.SY.SI.SP.TC.TS.WT.WL.WM.YT.YM.	N/A	4 104 (TU) 133 (NO)

NUMERICAL ALL TPT-2 DEDUCTION CODES w/ <i>Abbreviated Descriptions of Statutory Text and/or</i> Model City Tax Code Authority REVISED 9-1-2017	STATE BUSINESS CODES	CITY BUSINESS CODES
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document. LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

CITY SPECIFIC CODE: 742 - DONATION TO 501c3 CHAR ORGANIZATION CITIES: CE.CK.CC.KM.MA.MP.PG.PX.PL.QZ.QC.SC. SE.	N/A	29
CITY SPECIFIC CODE: 743 - USE TAX EXEMPT SALES TO CITY CITIES: CH.CL.EG.FH.GE.KM.LH.MP.ME.PG.PE.QZ.	N/A	29
744 – VETERANS ORG: Sales of FOOD and DRINK on PREMISES (p. 48)	11	11 - 111
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	SEE STATE CODE 559 ABOVE	17 – 29 - 214
749 – USE TX: \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
750 - CITY - DIRECT CUSTOMER SERVICE	SEE RELATED STATE CODE 549 (Retail Only)	11 – 17 – 29 – 62 – 111 - 114 - 214
751 - TELECOM 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 - 313
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	4 133 (NO)
758 – Other TAXES/FEEES Allowed by MCTC SECTION 260	N/A	5 – 17 – 29 – 105 - 133
759 - UTILITY POLES – Rentals of Space for Utility- Telecom-Cable Attachments (p. 31, 34, 40, 42)	4 - 5 - 13 - 14	4 - 5 - 213 - 214 - 313
760 - CITY - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 – 104 – 105 - 116 - 133

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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document. LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

CITY SPECIFIC CODE: 761 - PART of SINGLE ITEM SALE TAXED at 0% CITIES: GL.YM	N/A	17 - 29
762 – NONPROFIT ORG Sponsoring MLB or Pro Golf – Events and Sales (p. 48, 45, 5, 19)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
763 - NONPROFIT ORG Sponsoring RODEO: Farm & Ranch Animals – Event & Sales (p. 49, 45, 5, 19)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
764 - NONPROFIT ORG producing CULTURAL or CIVIC Festival / Event & Sales (p. 46, 7, 22)	12 - 17 - 29	12 - 17 – 29
765 - COMM LS: PRE 12/1/1967 Lease (p. 38)	13	N/A
766 - COMM LS: for BOARDING HORSES (p. 38)	13	N/A
767 - COMM LS: By TRADE or Industry Association I.R.S. 513(d)(3)(C) ORG (p. 39)	13	N/A
768 - COMM LS: GOVT Owned Venue – Less than 22 Days (p. 39)	13	N/A
CITY SPECIFIC CODE: 769 - TELEC: CREDIT for CABLE LICENSE FEES CITY: PX. (DIVIDE FEE AMOUNT BY PX TAX RATE)	N/A	5
770 - CITY - 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 - 315
772 - TRANSP: TRANSPORTATION NETWORK COMPANY’S Income or Fees or Driver’s Income (p. 30)	6	6
773 - RET - FINE ART sold by an ART GALLERY or ART AUCTION to a NONRESIDENT (p. 8)	17	SEE CITY SPECIFIC CODE 737 ABOVE
774 - PPR: BILLBOARD for ADVERTISING or INFO (p. 42)	14	N/A
775 - TR LODG: ONLINE LODGING OPERATOR INCOME from REGISTERED ONLINE LODGING MARKETPLACE (p. 41)	25	44 - 45 - 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
778 - TRANSP: VEHICLE For HIRE COMPANY’S Income or Driver’s Income (p. 30)	6	6

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CITY SPECIFIC DEDUCTION CODE: 779 – TELEPHONE SERVICES PROVIDED TO ANY U.S. GOVERNMENT UNIT CITY: FS	N/A	133
780 – JET FUEL: Sales to a Purchaser that exceed 10 million gallons (See Arizona Form 5008)	49 - 51	<i>See City Specific code 780 below</i>
780 – JET FUEL: Sales to a Purchaser that exceed 10 million gallons (See Arizona Form 5008) Cities: BH.CH.CV.GI.GE.GY.LH.ME.PX.PR.SC.SR.WS.	SEE STATE CODE 780 ABOVE	49-51
781 - PC: COST of 751 DED in Gross Income	N/A	15 – 16 – 37 - 315
782 - PC: COST of 752 DED in Gross Income	N/A	15 – 16 – 37 - 315
783 - UTIL / USE TAX: ELEC or NAT GAS sold to or used by an INT’L OPS CENTER in Arizona (p. 33, 28)	4 – 29	4 – 29
784 - PPR: FILMS Etc. to THEATERS or TV / RADIO Stations (p. 42)	14	214
785 - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 45, 42)	12 - 14	12 - 214
786 - PPR: COIN-OPERATED Laundry and Car Washing Machines (p. 42)	14	SEE CITY SPECIFIC CODE 717
787 - PPR: AIRCRAFT or Flight Simulator Rental by Nonprofit Educational Institutions (p. 42)	14	214
788 – TELEC: CREDIT for SENIOR ASSISTANCE PROGRAM DISCOUNT (Divide discount amount by combined State and County tax rate) (p. 68)	5	N/A
790 - CITY – ADVERTISING EXEMPT (National etc.)	N/A	18
791 - COMM LEASE (RES RENTAL): PATIENT CHARGES by HOSPITAL, LIC NURSING CARE, or DIALYSIS FACILITY for USE OF ROOMS	N/A	45
792 - COMM LEASE (RES RENTAL): “PERSONAL CARE” or “DIRECTED CARE” CHARGES by LICENSED: ASSISTED LIVING FACILITY, CENTER, or HOME	N/A	45
799 - PC: COST of 699 DED in Gross Income (p.52)	15 - 315	N/A

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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
- 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

BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:

CODE	BUSINESS CATEGORY	CODE	BUSINESS CATEGORY
004	UTILITIES	015	CONTRACTING - PRIME
005	COMMUNICATIONS	017	RETAIL
006	TRANSPORTING	019	SEVERANCE - METALLIFEROUS MINING
009	PUBLICATION	029	USE TAX
010	JOB PRINTING	049	JET FUEL TAX
011	RESTAURANTS AND BARS	051	JET FUEL USE TAX
012	AMUSEMENT	315	MRRA AMOUNT
		325	ONLINE LODGING MARKETPLACE

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STATE ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY	CODE	BUSINESS CATEGORY
002	MINING-NONMETAL	041	MUNICIPAL WATER
007	PRIVATE (RAIL) CAR	053	RENTAL CAR SURCHARGE (MAR)
008	PIPELINE	055	RENTAL CAR SURCHARGE (PMA)
013	COMMERCIAL LEASE	056	JET FUEL TAX > 10 MILLION GALLONS
014	PERSONAL PROPERTY RENTAL	129	USE TAX DIRECT PAYMENTS
025	TRANSIENT LODGING	153	RENTAL CAR SURCHARGE-STADIUM (MAR)
026	USE TAX-UTILITIES	912	E911 PREPAID WIRELESS

CITY ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY	CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS	313	COMMERCIAL LEASE (Additional Tax)
018	ADVERTISING	485	WASTEWATER UTILITY SERVICES
020	TIMBERING & OTHER EXTRACTION		
027	MANUFACTURED BUILDINGS		
037	CONSTRUCTION CONTRACTING-OWNER BUILDER		
040	RENTAL OCCUPANCY		
044	HOTELS		
045	RESIDENTIAL RENTAL, LEASING & LICENSING FOR USE		
062	RETAIL SALES-FOOD FOR HOME CONSUMPTION		
104	PUBLIC UTILITY (ADDITIONAL UTILITY TAX)		
105	PUBLIC UTILITY (ADDITIONAL TELECOM TAX)		
111	RESTAURANTS AND BARS (ADDITIONAL TAX)		
114	SHORT-TERM MOTOR VEHICLE RENTAL (PHOENIX)		
116	FEED AT WHOLESALE		
133	PUBLIC UTILITY RIGHT OF WAY TAX		
144	HOTEL/MOTEL (ADDITIONAL TAX)		
213	COMMERCIAL RENTAL, LEASING & LICENSE FOR USE		
214	RENTAL, LEASING & LICENSING FOR USE OF TPP		
244	LODGING-EXTENDED STAY		

SPECIAL CITY RETAIL and USE TAX BUSINESS CODES:

The following City Business Codes that provide special tax rates, have been adopted by a limited number of cities. Where appropriate, City Deduction Codes available for Retail Businesses (Business Code 17) and Use Tax (Business Code 29) are available when reporting under these Business Codes.

***FOR CITIES IN WHICH TWO TAX RATES (BUSINESS CODES) APPLY TO A SALE (I.E. REGULAR RETAIL OR USE CODE AND "PORTION" CODE), DEDUCTION CODE AMOUNTS MUST BE *PRORATED*. FOR SALES OR PURCHASES THAT ARE COMPLETELY EXEMPT FROM TAX, REPORT THE SALE OR PURCHASE UNDER BUSINESS CODES 017 (RETAIL) OR 029 (USE TAX) AND DEDUCT THE ENTIRE AMOUNT USING THE APPROPRIATE DEDUCTION CODE – DO NOT REPORT EXEMPT SALES UNDER SPECIAL CODES BELOW.**

SEE NEXT PAGE FOR THE *ONLY DEDUCTION* CODES THAT ARE ALLOWED FOR THESE SPECIAL CITY BUSINESS CODES

CODE	DESCRIPTION	CITIES
157	RETAIL SALES (SINGLE ITEM OVER \$1,000)	EG
159	USE TAX (SINGLE ITEM OVER \$1,000)	EG
307	RETAIL SALES (SINGLE ITEM OVER \$1,999.99)	BE
*297	RETAIL SALE (SINGLE ITEM PORTION OVER \$2,000)	AJ
*299	USE TAX (SINGLE ITEM PORTION OVER \$2,000)	AJ
*337	RETAIL SALES (SINGLE ITEM PORTION OVER \$6,000)	EL
*339	USE TAX (SINGLE ITEM PORTION OVER \$6,000)	EL
*357	RETAIL SALES (SINGLE ITEM PORTION OVER \$5,000)	CE - CG – MA - PP - TN
*359	USE TAX (SINGLE ITEM PORTION OVER \$5,000)	MA
*367	RETAIL SALES (SINGLE ITEM PORTION OVER \$10,000)	PX - QZ
*369	USE TAX (SINGLE ITEM PORTION OVER \$10,000)	PX - QZ
*377	RETAIL SALES (SINGLE ITEM PORTION OVER \$9,999)	CF
*387	RETAIL SALES (SINGLE ITEM PORTION OVER \$3,000)	PG
*389	USE TAX (SINGLE ITEM PORTION OVER \$3,000)	PG
*397	RETAIL SALES (SINGLE ITEM PORTION OVER \$1,000)	SV
*407	RETAIL SALES (SINGLE ITEM PORTION OVER \$500)	SI
417	RETAIL SALES (SINGLE ITEM OVER \$1,250)	WC
*467	RETAIL (SINGLE ITEM PORTION OVER \$2,500)	PK – SU
*469	USE TAX (SINGLE ITEM PORTION OVER \$2,500)	SU
717	RETAIL SALES (SINGLE ITEM OVER \$5,000)	AV - BS – GE - GY - SF - TC - WB
729	USE TAX (SINGLE ITEM OVER \$5,000)	GE - GY - SF
917	RETAIL SALES (SINGLE ITEM OVER \$10,000)	CL – DL
929	USE TAX (SINGLE ITEM OVER \$10,000)	CL

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SPECIAL CITY RETAIL and USE TAX BUSINESS CODES (cont.):

All of the Special City and Use Tax Business Codes on the preceding page are allowed the following deduction codes:

- 501** - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER
- 542** – RETAIL WARRANTY or SERVICE Contract
- 548** - USGOV: RETAIL Sales Allowed 50% TPT Income Deduction (100% USE TAX DEDUCTION)
- 551** - TAX COLLECTED or FACTORED included in Gross Receipts
- 558** - BAD DEBT DEDUCTION
- 609** - RET: Federal Excise Tax on HEAVY TRUCK TRAILER
- 613** - RET: WASTE TIRE DISPOSAL FEE
- 708** - VENDOR DISCOUNTS or CUSTOMER RETURNS
- 711** - TRADE-IN ALLOWANCE
- 750** - CITY - DIRECT CUSTOMER SERVICE
- 758** – Other TAXES/FEES Allowed by MCTC SECTION 260

In addition to the above deduction codes, City Business Codes 159, 299, 339, 359, 369, 389, 469, 729, and 929 are allowed the following use tax specific deduction codes:

- 684** - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION
- 749** – USE TX: \$1000 DED OUT-OF-CITY PURCHASE