

**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.

Schedule A Deduction Codes		
<b>503</b> – RESALE – Sales for Resale <span style="border: 1px solid red; padding: 2px;">NonContracting</span>	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-213-214
<b>551</b> - 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
<b>708</b> - 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
<b>558</b> - 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
<b>AMUSEMENT:</b>		
<b>657</b> - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 38)	12	N/A
<b>527</b> - AMUSE: Monthly MEMBERSHIP Fees (p. 39)	12	N/A
<b>661</b> - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 39)	12	12
<b>670</b> - AMUSE: SALE to TRANS LODG for RESALE (p. 39)	12	12
<b>666</b> - AMUSE: TRAN LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 39)	12	N/A
<b>640*</b> - BUS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34)	6 – 12 – 25	6 – 12 – 44 - 144
<b>702*</b> - TRANSPO or AMUSE Resale: ARRANGED & TAXED (p. 25, 40)	6 - 12	6
<b>612*</b> – TRANSPO or AMUSE: ARRANGED & EXEMPT (p. 25, 40)	6 - 12	6 - 12
<b>BUSINESS: MACHINERY/EQUIPMENT – OTHER:</b>		
<b>510</b> - CHEMICALS that cause CHANGE in Product (p. 11, 17)	17 – 29 – 129	17 – 29
<b>595</b> - CLEAN ROOM for SEMICONDUCTORS (p. 36, 45, 8, 12)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214

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<b>BUSINESS : MACHINERY/EQUIPMENT – OTHER continued</b>		
<b>586 - CLOTHING for Paper Manufacturing (p. 4, 17)</b>	17 – 29	17 – 29
<b>687 - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 14)</b>	29 – 129	17 – 29
<b>565 - COMPUTER DATA CENTER EQUIPMENT (p. 6, 19)</b>	17 – 29	17 – 29
<b>752 - IPCE ANCILLARY M&amp;E TO TREAT WASTE</b>	N/A	17 – 29 - 214
<b>520 - LIVESTOCK POULTRY Feed etc to COMMERCIAL BUSINESS (p. 5, 14)</b>	17 - 29	N/A
<b>516 - LIVESTOCK POULTRY Growth Implants or Meds (p. 5, 14)</b>	17 - 29	N/A
<b>585 - M&amp;E used for COMMERCIAL AGRICULTURE Crops and Products (p. 36, 8, 21)</b>	14 – 17 - 29	SEE CITY SPECIFIC BELOW
<b>523 - M&amp;E Commercial MINING Operation Used Directly to extract ores or minerals (p. 36, 7, 20)</b>	14 – 17 – 29 - 129	17 – 29 - 214
<b>579 - M&amp;E used to DRILL or EXTRACT OIL GAS for Commercial Purposes (p. 36, 7, 21)</b>	14 – 17 – 29 - 129	17 – 29 - 214
<b>539 - M&amp;E Etc to TELECOMMUNICATIONS Business (p. 36, 7, 20)</b>	14 – 17 – 29 - 129	17 – 29 - 214
<b>524 - M&amp;E for ELECTRIC UTILITY business (p. 36, 7, 20)</b>	14 – 17 – 29 - 129	17 – 29 - 214
<b>577 - M&amp;E for POULTRY &amp; EGG Production (p. 36, 9, 22)</b>	14 – 17 – 29	17 – 29 - 214
<b>578 - M&amp;E for TV STATION DIGITAL BROADCAST (p. 36, 9, 22)</b>	14 – 17 – 29	17 – 29 - 214
<b>522 - M&amp;E used directly in MFTG, PROCESSING, FABR, PRINTING Etc. (p. 36, 7, 20)</b>	14 – 17 – 29 - 129	17 – 29 - 214
<b>553 - M&amp;E used in Research &amp; Development (p. 36, 8, 21)</b>	14 – 17 – 29 - 129	17 – 29 - 214
<b>525 - M&amp;E Tech to Assist DISABLED to be FUNCTIONAL (p. 4, 17)</b>	17 - 29	N/A
<b>597 - M&amp;E to meet Fed &amp; State POLLUTION Regs Rules (p. 36, 9, 22)</b>	14-17-29-129	17-29-214
<b>599* - M&amp;E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)</b>	14–15 – 17 - 29	15 – 16 - 37

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

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<b>ENVIRONMENTAL ETC.</b>		
<b>589*</b> - ENVIRON RESPONSE & REMEDIATION (p. 43, 3 &6, 19)	15 – 17 – 29	15 – 17 - 29
<b>607*</b> - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 – 15 –17 - 29	17 – 29
<b>597*</b> - M&E to meet Fed & State POLLUTION Regs Rules (p. 36, 9, 22)	14-17-29-129	17-29-214
<b>599*</b> - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14–15 – 17 - 29	15 – 16 - 37
<b>554</b> - M&E used in HEALTHY FOREST PROJECT (p. 9, 22)	17 - 29	N/A
<b>603</b> - M&E REPAIR PARTS HEALTHY FOREST PROJECT (p. 6, 19)	17 - 29	N/A
<b>555*</b> - PC: HEALTHY FOREST Structure (p. 46)	15	N/A
<b>511*</b> - UTIL - FUEL: sold to QUAL ENVIRON TECH (p. 26, 4, 17)	4 – 17 – 29	17 – 29
<b>FOOD and/or RESTAURANT:</b>		
<b>750*</b> - CITY - DIRECT CUSTOMER SERVICE	N/A	11 – 17 – 29 – 62 - 214
<b>514</b> - FOOD for ARIZ PRISON or JAIL (p. 41, 5, 18)	11 – 17 – 29	62
<b>566</b> - FOOD ITEMS Provided FREE to TRANSIENT LODGER (p. 5, 15)	17 - 29	N/A
<b>513</b> - FOOD purchased with SNAP Cards (p. 42, 1, 16)	11 – 17 - 29	11 – 62
<b>506</b> - FOOD RETAIL Sales for HOME PREP (p. 1, 16)	17 - 29	SEE CITY SPECIFIC BELOW
<b>507</b> - FOOD RETAIL Sales to RESTAURANT (p. 1, 17)	17 – 29	17 – 29 - 62
<b>512</b> - FOOD to AIRLINE that is FREE to riders (p. 42, 5, 18)	11 – 17 – 29	11 – 17 - 29
<b>568</b> - FOOD to RESTAURANT for EMPLOYEES (p. 2, 16)	17 – 29 – 129	17 – 29
<b>569</b> - FOOD to SCHOOL DISTRICT / CHARTER SCHOOL (p. 42, 2, 17)	11 – 17 - 29	11 – 17 – 29 - 62
<b>662</b> - REST: FOOD to NONPROF FEEDS NEEDY regularly for free (p. 43, 19)	11 – 29	29
<b>746</b> - FOOD+ACC to NP FREE MEAL NEEDY	N/A	17 – 29 - 62
<b>760*</b> - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
<b>770*</b> - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116

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

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

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

Prime

MRRA

Subcontracting

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

<b>CONTRACTING – OWNER/SPEC BLDR: (continued)</b>		
<b>696</b> - PC: STATE UNIV RESEARCH INFRASTRUCTURE PROJECT (p. 46)	15	N/A
<b>589*</b> - ENVIRON RESPONSE & REMEDIATION (p. 43, 3 & 6, 19)	15 – 17 – 29	15 – 17 – 29
<b>607*</b> - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 – 15 – 17 - 29	17 – 29
<b>581*</b> - GROUNDWATER MEASURING DEVICES (p. 36, 43, 8, 21)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
<b>599*</b> - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14–15 – 17 - 29	15 – 16 – 37
<b>754</b> - PART IMPR PROP SOLD BY/TO SPEC BLDR	N/A	16
<b>538*</b> – SOLAR ENERGY DEVICES (p. 36, 45, 11, 23)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
<b>753</b> - SPEC BLDR: RECONST - PRIOR VALUE	N/A	16
<b>573*</b> -TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. 36, 45, 3, 15)	14 – 15 – 17 - 29	N/A
<b>608</b> - PC: COST of 508 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>622</b> - PC: COST of 522 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>623</b> - PC: COST of 523 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>624</b> - PC: COST of 524 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>632</b> - PC: COST of 532 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>635</b> - PC: COST of 535 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>639</b> - PC: COST of 539 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>644</b> - PC: COST of 544 DED in Gross Income (p. 45)	15	N/A
<b>645</b> - PC: COST of 545 DED in Gross Income (p. 45)	15	N/A
<b>646</b> - PC: COST of 546 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>653</b> - PC: COST of 553 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>654</b> - PC: COST of 554 DED in Gross Income (p. 45)	15	N/A
<b>665</b> - PC: COST of 565 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>672</b> - PC: COST of 572 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>674</b> - PC: COST of 574 DED in Gross Income (p. 45)	15	N/A
<b>675</b> - PC: COST of 575 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>676</b> - PC: COST of 576 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>677</b> - PC: COST of 577 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>678</b> - PC: COST of 578 DED in Gross Income (p. 45)	15	15 – 16 – 37
<b>679</b> - PC: COST of 579 DED in Gross Income (p. 45)	15	15 – 16 – 37



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<b>685 - PC: COST of 585 DED in Gross Income (p. 45)</b>	15	<b>SEE CITY SPECIFIC BELOW</b>
<b>691 - PC: COST of 591 DED in Gross Income (p. 45)</b>	15	15 – 16 – 37
<b>697 - PC: COST of 597 DED in Gross Income (p. 45)</b>	15	15 – 16 – 37
<b>706 - PC: COST of 606 DED in Gross Income (p. 45)</b>	15	15 – 16 – 37
<b>771 - PC: COST of 671 DED in Gross Income</b>	N/A	15 – 16 – 37
<b>799 - PC: COST of 699 DED in Gross Income (p. 45)</b>	15	N/A
<b>781 - PC: COST of 751 DED in Gross Income</b>	N/A	15 – 16 – 37
<b>782 - PC: COST of 752 DED in Gross Income</b>	N/A	15 – 16 – 37
<b>PUBLICATION:</b>		
<b>628 - PUB: ADVERTISING INCOME (p. 29)</b>	9	N/A
<b>QUALIFYING HOSPITAL – HEALTHCARE – NONPROFIT:</b>		
<b>544 - TPP to NP gives FREE MEALS to NEEDY (p. 36, 3, 15)</b>	14 – 17 - 29	N/A
<b>575 - TPP to NP ORG for HANDICAP Program (p. 36, 3, 15)</b>	14 – 17 – 29	17 – 29 - 214
<b>545 - TPP to QHC used for Health Medical Purposes ONLY (p. 26, 31, 30, 30, 41, 36, 3, 15)</b>	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	N/A
<b>671 - CITY SALES TO QUAL HEALTH CARE ORG</b>	N/A	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 85 - 214
<b>574 - TPP to QHCO for handicap children (p. 36, 3, 15)</b>	14 – 17 - 29	N/A
<b>572 - TPP to QUAL COMMUNITY HEALTH CENTER (p. 36, 3, 15)</b>	14 – 17 – 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 85
<b>699 - TPP to QUAL HEALTH SCIENCE EDUC INST (p. 30, 30, 36, 3, 16)</b>	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
<b>546 - TPP/SVC to QH for ANY PURPOSE (p. 26, 31, 29, 30, 41, 36, 2, 15)</b>	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 85 - 214
<b>573*-TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. 36, 45, 3, 15)</b>	14 – 15 – 17 - 29	N/A

<b>TPT-1 DEDUCTION CODE . . . . . available for:</b>	<b>STATE BUS CODE</b>	<b>CITY BUS CODE</b>
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.

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

<b>TPT-1 DEDUCTION CODE . . . . . available for:</b>	<b>STATE BUS CODE</b>	<b>CITY BUS CODE</b>
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.

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

<b>TPT-1 DEDUCTION CODE . . . . . available for:</b>	<b>STATE BUS CODE</b>	<b>CITY BUS CODE</b>
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.

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

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.

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

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.

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

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.

<b>726</b> - 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
<b>726</b> CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.TL.TS.WT.WL.WM.		
<b>727</b> - TAX MORATORIUM - REAL PROPERTY	N/A	15 – 16 – 37 – 45 - 213
<b>727</b> CITIES: DC.EL.		
<b>729</b> - EXEMPT LOCAL ADVERTISING	N/A	18
<b>729</b> CITIES: EG.GI.HB.LH.QZ.SA.TC.TN.WL.		
<b>730</b> - EXEMPT HEALTH DANCE SPORT FEES	N/A	12
<b>730</b> 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.		
<b>731</b> EXEMPT GOLF COURSE GREENS FEES	N/A	12
<b>731</b> CITIES: BB.DC.PA.SN.TN.		
<b>732</b> - EXEMPT CONTRACTING FT HUACHUCA	N/A	15 – 16 – 37
<b>732</b> CITY: SR		

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.

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



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