

**Business Activity:****RETAIL**

<b>City Description</b>	<b>City Activity Code</b>	<b>State Activity Code</b>	<b>State Description</b>
Retail	17	017	Retail

**Deduction Codes**

<b>City Description</b>	<b>City Deduction Code #</b>	<b>State Deduction Code #</b>	<b>State Description</b>
US Government	10	547	Sales by a manufacturer, modifier, assembler or repairer to the US Government
US Government	10	548	Retail sales allowed 50% TPT income deduction
US Government	10	611	Overhead materials for US Govt Contract with a manufacturer, modifier, assembler or repairer
Sales/Rentals to Mines & Railroads	12	576	Railroad rolling stock, rails, ties, and signal equipment
Sales/Rentals to Mines & Railroads	12	747	Mining metallurgical supplies
Sales to Ranches	13	736	Exempt neat animals to breed
Exempt Hospital	14	504	Interstate or foreign commerce sales
Exempt Hospital	14	572	Tangible personal property to qualified community health center
Exempt Hospital	14	574	Tangible personal property to qualified health care organizations for handicapped children
Exempt Hospital	14	671	Sales to qualified health care organization
Out of State Sales	15	541	Motor vehicle to non-resident that is shipped out-of-state by retailer
Out of State Sales	15	770	Out-of-state sales
Retail Service Labor	16	750	Direct customer service
Sales for Resale	17	503	Sales for resale
Sales for Resale	17	507	Food retail sales to restaurant
Sales for Resale	17	528	Motor vehicle and parts sold to motor carrier lessor
Sales for Resale	17	552	Tangible personal property sold to TPT licensee for incorporation into prime contracting or MRRA project
Sales for Resale	17	571	Tangible personal property to personal property leasing business to lease

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Sales for Resale	17	584	Tangible personal property sold To Form 5009L subcontractor for incorporation into prime contracting project
Sales for Resale	17	687	Component parts for manufactured product for resale
Discounts & Refunds	18	501	Motor vehicle manufacturer cash rebate assigned from purchaser to seller
Discounts & Refunds	18	708	Vendor discounts or customer returns
Trade-in Allowances	19	711	Trade-in allowance
Bad Debts (on which tax was paid)	20	558	Bad debt deduction
Motor Fuel	21	515	Taxed motor vehicle, use, aviation or jet fuel (taxed under ARS Title 28)
Tax Collected/Factored	22	551	Tax collected or factored included in gross receipts
Food for Home Consumption	23	506	Food retail sales for home preparation
Capital Equipment	24	522	Machinery and equipment used directly in manufacturing, processing, fabrication, printing, etc.
Capital Equipment	24	523	Machinery and equipment for commercial mining operation used directly to extract ores or minerals
Capital Equipment	24	524	Machinery and equipment for electric utility business
Capital Equipment	24	532	Machinery and equipment to repair carrier aircraft
Capital Equipment	24	539	Machinery and equipment, etc. to telecommunications business
Capital Equipment	24	553	Machinery and equipment used in research & development
Capital Equipment	24	577	Machinery and equipment for poultry & egg production
Capital Equipment	24	578	Machinery and equipment for TV station digital broadcast
Capital Equipment	24	579	Machinery and equipment used to drill or extract oil or gas
Capital Equipment	24	585	Machinery and equipment used for commercial agriculture crops and products
Capital Equipment	24	597	Machinery and equipment to meet federal & state pollution rules or regulations
Capital Equipment	24	606	Bus or urban mass transit vehicle

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Capital Equipment	24	607	Machinery and equipment for environmental technical facility
Prescriptions/Prosthetics	25	526	Durable medical equipment-Rx & HCPC # for home use
Prescriptions/Prosthetics	25	533	Insulin and syringes and test strips
Prescriptions/Prosthetics	25	536	Drugs and oxygen prescribed by doctor
Prescriptions/Prosthetics	25	559	Prosthetic prescribed by medical doctor
Prescriptions/Prosthetics	25	582	Orthodontic devices dispensed by a dentist
Prescriptions/Prosthetics	25	590	Eyeglasses and contacts sold on Rx
Prescriptions/Prosthetics	25	594	Hearing aids but not batteries
Prescriptions/Prosthetics	25	748	Prosthetic recommended by doctor
DMAFB	29	728	Davis Monthan Base transactions
Delivery/Freight Out	30	750	Direct customer service
Lottery Sales	33	521	Lottery tickets sold by retailer
Warranty Sales	40	542	Warranty or service contract
Waste Oil/Tire	41	613	Waste tire deposal fee
Lic/Reg Document Fees	42	758	Other taxes or fees allowed by Model City Tax Code Section 260
Other	50	508	Aircraft sold to carrier, government, or non-resident
Other	50	509	Natural gas or LP gas for motor vehicle
Other	50	510	Chemicals that cause change in product
Other	50	511	Fuel sold to qualified environmental technology manufacturer, producer or processor
Other	50	512	Food to airline that is provided free to passengers
Other	50	514	Food for Arizona prison or jail
Other	50	519	Library materials to public libraries
Other	50	534	Guest personal hygiene items sold to transient lodging business
Other	50	535	Pipes or valves 4" or larger for water, oil, gas, or coal slurry
Other	50	538	Solar energy devices
Other	50	563	Gas for the sole purpose of fueling compressor equipment to pressurize the pipeline
Other	50	567	Cash equivalents (e.g., gift cards or gift certificates)
Other	50	568	Food to restaurant for employees during work hours

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Other	50	569	Food to school district or charter school used during school hours
Other	50	581	Groundwater measuring devices
Other	50	586	Clothing for paper manufacturing such as forming fabrics and dryer felts
Other	50	587	Alternative fuel to used oil fuel burner
Other	50	589	Sales of tangible personal property incorporated as part of environmental response or remediation activities under section 42-5075(B)(6)
Other	50	591	Tangible personal property used by satellite TV or data transmission service
Other	50	592	Alternative fuel vehicles
Other	50	595	Clean room for semiconductor products
Other	50	601	Precious metals and coins
Other	50	602	Magazines that promote AZ tourist travel
Other	50	604	Renewable energy credit sales or transfers
Other	50	614	Wireless equipment
Other	50	716	Postage stamps sold at face value
Other	50	720	Exempt livestock feed and agricultural chemicals to commercial business
Other	50	737	Exempt fine art painting or sculpture by original artist
Other	50	746	Food and accessories to a non-profit that provides free meals to the needy
Other	50	751	Telecommunications utility equipment used/billed to customer
Other	50	760	Out-of-city sales

Please file your City of Tucson taxes on the State of Arizona TPT return using the **City Code TU** on **both** the Business Code (in City Transaction Detail) and in the City Deduction Detail (City Schedule A)