

PHOENIX - LIST OF ALLOWABLE DEDUCTIONS BY BUSINESS ACTIVITY

*Note: deductions pre-printed with 'XXXXXXXX' on the back of the return form are not allowed for the indicated ST Code/business activity. If you have an allowable deduction that is not pre-printed on your return, enter the amount of the deduction on line A20 and the applicable deduction code/description from the list below.

ST Code	Business Activity	Allowed Deductions	Code	Deduction Description
01	Advertising	52, 53, 64, 69, 80, 81	52	Discounts allowed
12	Amusements	52, 53, 64, 81	53	Refunds and returns
26	Cable TV	52, 53, 54, 64, 66, 81	54	Sales for resale or for lease and leases for re-lease
15	Construction Contracting	52, 53, 62, 64, 70, 71, 73, 81	55	Out-of-State sales and leases 50% of retail sales to the
03	Extracting, Timbering	52, 53, 64, 74, 81	56	United States Government Manufacturing sales to the
51	Jet Fuel Use Tax	NONE	57	United States Government Sales or leases of medical devices, prosthetics and
10	Job Printing	52, 53, 54, 55, 64, 65, 74, 81	58	prescription drugs
25	Lodging-less than 30 days (e.g., hotels)	52, 53, 64, 81	59	Retail sales of gasoline
18	Lodging-over 30 days or more	52, 53, 54, 64, 65, 81	62	Out-of-City construction contracting
47	Manufactured Buildings	52, 53, 55, 64, 81	63	Retail service labor (when itemized)
19	Mining	52, 53, 64, 74, 81	64	Privilege (sales) tax collected
42	Owner-Builders	52, 53, 62, 64, 70, 73, 81	65	Sales & leases to qualified health care facilities
09	Publishing	52, 53, 54, 55, 64, 65, 74, 81	66	Interstate telecommunications
13	Rental of Non-lodging Real Estate (i.e., commercial property)	52, 53, 54, 64, 65, 81	68	Lottery ticket sales
14	Rental of Tangible Personal Property(except Short Term Motor Vehicle Rental)	52, 53, 54, 55, 58, 63, 64, 65, 73, 74, 81, 82, 83	69	Exempt (non-local) advertising
11	Restaurants, Bars, Caterers	52, 53, 64, 65, 74, 81, 90, 92	70	Standard 35% construction contracting deduction
17	Retail	52, 53, 54, 55, 56, 57, 58, 59, 63, 64, 65, 68, 73, 74, 81, 82, 83, 91, 92	71	Subcontracting for prime contractors or speculative
30	Retail Food Sales	52, 53, 54, 55, 56, 64, 65, 74, 75, 81, 83, 93	73	Sales or leases of income producing capital equipment
49	Sale of Jet Fuel	53, 54, 55, 56, 65	74	Freight out, shipping or delivery charges (when itemized)
21	Short Term Motor Vehicle Rental	52, 53, 54, 64, 65, 81	75	Other (explanation required)
32	Speculative Builders	52, 53, 62, 64, 70, 81	80	Assigned advertising
05	Telecommunications	52, 53, 54, 64, 66, 81	81	Bad debts (actual write-offs only)
06	Transportation	52, 53, 64, 81	82	Trade-ins
29	Use Tax on Purchases	NONE	83	Sales and leases to mines
31	Use Tax on Purchases - Out of State	52, 53, 54, 55, 56, 57, 58, 59, 63, 64, 65, 68, 73, 74, 81, 82, 83, 91, 92	90	Sales of food to commercial airlines
04	Utilities	52, 53, 54, 64, 65, 81	91	Sales of tangible property used in remediation projects
			92	Sales of food to schools
			93	Food Stamp sales