

City of Flagstaff Deduction Code Crosswalk to ADOR Deduction Code Chart

DEDUCTION DESCRIPTION	FROM FLAGSTAFF Deduction Code	TO ADOR Deduction Code
Exempt Food Sales (Food for Home Consumption)	51	506*
Discounts Allowed (If Included in Gross)	52	708
Refund and Returns (If Included in Gross)	53	708
Sales for Resale	54	503*
Out-of-State Sales USE ONE OF THE NEXT TWO DEDUCTION CODES (Whichever is 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 to US Government	56	547
Bad Debt on Which Tax Was Paid	57	558
Prescriptions/Prosthetics USE ONE OF THE NEXT THREE DEDUCTION CODES (Whichever is appropriate):	58	
DRUGS - OXYGEN Prescribed by DOCTOR		536
PROSTHETIC RECOMMENDED by DOCTOR		748
PROSTHETIC Prescribed by MEDICAL PROFESSIONAL		559
Gasoline and Use Fuel Sales	59	515
Out-of-City Sales	62	760
Service Labor	63	750
Privilege (Sales) Tax Factored or Collected	64	551
Sales & Leases to Qualifying Health Organizations	65	671*
Interstate Telecommunications	66	643*
National Advertising	69	790
35% Construction Contracting	70	502
Subcontracting Income	71	550
Exempt Capital Equipment	73	752*
Freight Out/Delivery Charges	74	750
"Other" or Miscellaneous Deductions	75	Misc Codes no longer accepted; please see City Deduction Code Listing*