

**City of Chandler
Tax & License Division**

**PRIVILEGE
TAX RETURN
INSTRUCTIONS**



Chandler • Arizona
Where Values Make The Difference

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**Appendix A
Chandler Business Class and Deduction Codes**

| Business Class Code | | | Deduction Codes Allowed for Class | Deductions | |
|---------------------|---------|-------------------------------|--|------------|--------------------------------|
| Class | Rate | Activity Description | | Code | Description |
| 1 | 1.50% | Transportation | 52, 64, 81 | 52 | Discounts & Refunds |
| 4 | 2.75% | Utilities | 52, 54, 64, 65, 81 | 54 | Sales for Resale |
| 5 | 2.75% | Telecommunications | 52, 54, 64, 66, 81 | 55 | Out-of-State Sales |
| 9 | 1.50% | Publishing | 52, 54, 55, 64, 65, 69, 81 | 56 | 50% Retail Sales to US Gov't. |
| 10 | 1.50% | Printing | 52, 54, 55, 64, 65, 74, 81 | 57 | 100% Mfg. Sales to US Gov't. |
| 11 | 1.80% | Restaurants and Bars | 52, 54, 64, 74, 75, 81 | 58 | Prescriptions / Prosthetics |
| 12 | 1.50% | Amusements | 52, 64, 81 | 59 | Gasoline & Use Fuel |
| 13 | 1.50% | Real Property Rentals | 52, 54, 64, 75, 81 | 62 | Out-of-City Contracting |
| 14 | 1.50% | Personal Property Rentals | 52, 54, 58, 63, 64, 65, 73, 74, 75, 81, 83 | 63 | Retail Service Labor |
| | | | | 64 | Sales Tax Collected / Factored |
| | | | | 65 | Qualifying Healthcare Sales |
| 15 | 1.50% | Construction Contracting | 52, 62, 64, 70, 71, 75, 81 | 66 | Interstate Telecommunications |
| 16 | 1.50% | Manufactured Buildings | 52, 64, 75, 81 | 69 | National Advertising |
| 17 | 1.50% | Retail Sales | 52, 54, 55, 56, 57, 58, 59, 63, 64, 65, 73, 74, 75, 79, 81, 82, 83 | 70 | 35% Standard Contracting |
| | | | | 71 | Exempt Subcontracting |
| 18 | 1.50% | Advertising | 52, 64, 69, 81 | 73 | Exempt Capital Equipment |
| 25 | 4.40% | Hotel/Motel < 31 Days | 52, 64, 75, 81 | 74 | Freight Out / Delivery |
| 26 | 1.50% | Hotel/Motel > 30 Days | 52, 64, 75, 81 | 75 | Other Allowed (Must Describe) |
| 40 | \$0.023 | Jet Fuel Sales (Per Gallon) | 52, 54, 56, 64, 65, 74, 75, 81 | 79 | Food Stamp / WIC Purchases |
| | | | | 81 | Bad Debts |
| 49 | \$0.023 | Jet Fuel - Use Tax (Per Gal.) | None | 82 | Trade-In Allowances |
| 99 | 1.50% | Use Tax | (Report Taxable Purchases Only) | 83 | Mining Supplies |

Appendix A is provided to assist in the completion of the Chandler Transaction Privilege Tax Return. It is important that all deductions from gross income are listed on the back of the reporting form, with the total taken forward to the front of the form for the calculation of tax due.

Should you have any questions or need assistance in completing the reporting form, please contact our office at (480) 782-2280.

