

**City of Chandler
Tax & License Division**

**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.

**PRIVILEGE
TAX RETURN
INSTRUCTIONS**



Chandler • Arizona
Where Values Make The Difference

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