

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, 55, 58, 63, 64, 65, 73, 74, 75, 81, 83	63	Retail Service Labor
				64	Sales Tax Collected / Factored
15	1.50%	Construction Contracting	52, 62, 64, 70, 71, 75, 81	65	Qualifying Healthcare Sales
16	1.50%	Manufactured Buildings	52, 64, 75, 81	66	Interstate Telecommunications
17	1.50%	Retail Sales	52, 54, 55, 56, 57, 58, 59, 63, 64, 65, 73, 74, 75, 79, 81, 82, 83	69	National Advertising
				70	35% Standard Contracting
18	1.50%	Advertising	52, 64, 69, 81	71	Exempt Subcontracting
25	4.40%	Hotel/Motel < 31 Days	52, 64, 75, 81	73	Exempt Capital Equipment
26	1.50%	Hotel/Motel > 30 Days	52, 64, 75, 81	74	Freight Out / Delivery
40	\$0.023	Jet Fuel Sales (Per Gallon)	52, 54, 56, 64, 65, 74, 75, 81	75	Other Allowed (Must Describe)
				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	None	83	Mining Supplies