

**Business Activity: RESTAURANTS AND BARS**

<b>City Description</b>	<b>City Activity Code</b>	<b>State Activity Code</b>	<b>State Description</b>
Restaurants	11	011	Restaurants and Bars

**Deduction Codes**

<b>City Description</b>	<b>City Deduction Code #</b>	<b>State Deduction Code #</b>	<b>State Description</b>
Exempt Hospital	14	546	Tangible personal property or service to qualified hospital for any purpose
Exempt Hospital	14	572	Tangible personal property to qualified community health center
Exempt Hospital	14	671	Sales to qualified health care organization
Retail Service Labor	16	750	Direct customer service
Discounts & Refunds	18	708	Vendor discounts or customer returns
Bad Debts (on which tax was paid)	20	558	Bad debt deduction
Tax Collected or Factored	22	551	Tax collected or factored included in gross receipts
DMAFB	29	728	Davis Monthan Base transactions
Delivery / Freight Out	30	750	Direct customer service
Other	50	512	Food to airline that is provided free to passengers
Other	50	569	Food to school district or charter school used during school hours
Other	50	724	Gratuities and tips distributed 100% to servers or service employees

Please file your City of Tucson taxes on the State of Arizona TPT return using the **City Code TU** on **both** the Business Code (in City Transaction Detail) and in the City Deduction Detail (City Schedule A)