

INSTRUCTION AND DEDUCTION EXPLANATIONS

RETURN IS DUE ON THE 20TH OF THE MONTH FOLLOWING THE REPORTING PERIOD AND DELINQUENT IF NOT RECEIVED BY THE LAST WORKING DAY OF THE MONTH.

PENALTIES: File your return whether or not taxes are due.

1. Failure to file - A penalty of 5% of the tax due will be assessed for each month, or fraction of a month, beginning with the delinquency date of the return.
2. Failure to Pay - A penalty of 10% of the unpaid tax will be assessed if the tax is not paid timely.
3. Total Penalty - Total Penalties will not exceed 25%.

INTEREST: Taxes paid after the delinquency date will be assessed interest at the rate of 1% per month until paid. The interest CAN NOT BE abated by the Tax Collector.

Class	Activity	Allowable Deduction or Credit Codes	Class	Activity	Allowable Deduction or Credit Codes
A	Amusement	52, 53, 64	N	Printing	52-55, 64, 65, 74
B	Restaurants & Bars	52, 53, 64, 65, 74	N	Publishing	52-56, 64,65,69, 74
C	Contracting	52-54,62,64,70,71	O	Advertising	52,53,64,69
E	Residential Rental	52-54, 64	R	Rental Real Property	52-54, 64
H	Hotel/Motel	52 -54, 64	T	Telecommunications	52-54, 64, 66, (28)
J	Rental Personal Property	52-55,58,64,74	T	Transportation	52, 53, 64
L	Retail Sales	52-56,58-59,63-65,73, 74	T	Utilities	52-54, 64, 65, (28)
M	Mining	52, 53, 64,74	U	Use	52-54, 64, 65, (28)

SCHEDULE A – GUIDE FOR DEDUCTIONS

Enter below the deductions and exclusions you used in computing your City Transaction Privilege (Sales) and Use Tax. You must keep a detailed record of all deductions and exclusions. Failure to maintain proper documentation and records required by the city ordinance may result in their disallowance. A separate detail of city's records and documentation must be maintained only when the income, deductions and exemptions are different from the state's. **The table above is a guide for allowable deductions and should not be construed to be complete or all encompassing.** If there are any discrepancies, the City of Avondale Tax Code will prevail.

Enter Business Class From on the front						
Ded. Code	Deduction Code Description	Line 1	Line 2	Line 3	Line 4	Line 5
28	Tax Credits: Available to Speculative Builders (for city tax already paid) and Utility/Telecommunications (for Franchise/License Fee Offsets)					
52	Discounts Allowed (if included in gross)					
53	Refund and Returns (if included in gross)					
54	Sales for Resale or for Lease, Leases for Re-lease					
55	Out-of-State Sales and Leases					
56	50% of Retail Sales to United States Government					
58	Sales and Leases of Medical Devices, Prosthetics and Prescription Drugs					
59	Retail Sales of Gasoline					
62	Out-of-City Construction Contracting					
63	Retail Service Labor (when invoiced separately)					
64	Privilege (Sales) Tax Collected (if included in gross)					
65	Sales and Leases to Nonprofit Primary Health Care Facilities					
66	Interstate Telecommunications					
69	National Advertising					
70	Standard 35% Construction Contracting Deduction					
71	Subcontracting for Prime Contractors/Speculative Builders					
73	Sales and Leases of Income Producing Capital Equipment					
74	Freight Out/Delivery Charges (when invoiced separately)					
75-79	Explain:					
	Explain:					
	Explain:					
	Total Deduction to Column 2	\$	\$	\$	\$	\$

CHANGES IN STATUS

License Number:		Effective Date of Change:
My business name has changed to:		
My business location has moved to:		
My new location is rented. The landlord's name, mailing address and telephone number is:	Landlord's telephone no.	
My phone numbers have changed:	New business phone number:	New mailing phone number:
Please change my mailing address to:		
Please send a new License Application for the following reason:		
<input type="checkbox"/> The ownership of my business has changed to: <input type="checkbox"/> I have another location in Avondale		
<input type="checkbox"/> Please cancel my license for the reason noted at the right: Note: If the business has been sold, please provide us with the new owner's name, address, and telephone number. Your license must be returned to complete the cancellation process.		