

New Mexico Taxation and Revenue Department

**Application for New Mexico Retail Food Store Certification
for the food deduction pursuant to Section 7-9-92 NMSA 1978**

PART 1 - Business Information

Print the business name	CRS identification number	FEIN or SSN
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Retail store information: Complete one application for each store location.

Print store name (if different from business name)	CRS identification number (if different)
chain store unit number (if applicable)	FEIN or SSN (if different)
Street address	
City, state and zip code	
Contact name, phone number and e-mail address	
Location of records; physical address	
<input type="checkbox"/> CHECK if applicable: The retail food store described in this application is requesting eligibility for New Mexico retail store certification retroactive to January 1, 2005. The description of this retail store operation contained within this application has been in effect since on or before January 1, 2005.	

If you are authorized to accept food stamps under the federal Food Stamp Act, you do not need to file this application and obtain the New Mexico Retail Food Store Certificate to qualify to take the food deduction pursuant to Section 7-9-92 NMSA 1978. Maintain your Food Stamp Program authorization in your files.

NOTE: All information submitted on this application is subject to verification by physical inspection.

PART 2 - Retail Store Operation Information

1. Type of business (Check one) <input type="checkbox"/> Supermarket (Annual gross sales \$2 million or more) <input type="checkbox"/> Nonprofit food buying co-op <input type="checkbox"/> Other route <input type="checkbox"/> Medium or small grocery <input type="checkbox"/> Wholesaler <input type="checkbox"/> Grocery/gas station <input type="checkbox"/> Convenience store <input type="checkbox"/> Military commissary <input type="checkbox"/> Grocery/bar <input type="checkbox"/> Produce stand (single store application) <input type="checkbox"/> Other food store <input type="checkbox"/> Grocery/restaurant <input type="checkbox"/> Multi-stall farmers' market (application for multiple stalls) <input type="checkbox"/> Milk route <input type="checkbox"/> General store <input type="checkbox"/> Specialty foods - meat store, fish store, bakery, etc.... <input type="checkbox"/> Bread route <input type="checkbox"/> Other combination <input type="checkbox"/> Health/natural food store <input type="checkbox"/> Produce route			
2. Inventory and services sold (Check all that apply) Check the inventory and services at this store from choices listed below: <input type="checkbox"/> Gasoline <input type="checkbox"/> Lottery Tickets <input type="checkbox"/> Clothing <input type="checkbox"/> Tobacco Products <input type="checkbox"/> Motor Oil <input type="checkbox"/> Beer/Wine <input type="checkbox"/> Outdoor Equipment <input type="checkbox"/> Other Services. What are they? (Games, videos, pharmacy, etc....) List below. Add page if needed. _____ <input type="checkbox"/> Household supplies <input type="checkbox"/> Liquor <input type="checkbox"/> Hardware <input type="checkbox"/> Hot Food <input type="checkbox"/> Auto Parts <input type="checkbox"/> Food Stamp Issuance			
3. Staple foods in inventory stock (Check all that apply) Check the staple foods in inventory at this store from the choices listed below: <input type="checkbox"/> Bread, baked goods, rice, pasta, cereal, chips, cookies, crackers, etc.) <input type="checkbox"/> Eggs <input type="checkbox"/> Dairy Products (milk, cheese, butter, yogurt, etc.) <input type="checkbox"/> Canned/frozen/packaged staple foods (including 100% juices) <input type="checkbox"/> Produce (fruits, vegetables) <input type="checkbox"/> Fish/Seafood <input type="checkbox"/> Poultry/Fowl (chicken, turkey, etc) <input type="checkbox"/> Meat (beef, pork, lamb, etc.)			

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Print store name and chain unit number if applicable	CRS identification number for store
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PART 3 - STAPLE FOOD STOCK

Complete either Section A or B using the terms defined in the instructions.

Section A: Firms that carry a full line of groceries - Complete this part if your store stocks on a continuous basis an ample variety of the types of foods listed below in each category.
Check "Variety" for each staple food category you sell in your store which meets the definition of variety (see instructions). Also, check "Perishable" for each category which meets the definition of perishable (see the instructions).

Staple Food Category	Examples of staple food items	Variety	Perishable
Bread/Cereals	Bread, cereals, pasta, grains, rice, flour	<input type="checkbox"/>	<input type="checkbox"/>
Dairy Products	Cheese, butter, milk, yogurt	<input type="checkbox"/>	<input type="checkbox"/>
Fruits/Vegetables	All forms of fruits, vegetables, 100% juice (Include fresh, frozen and canned)	<input type="checkbox"/>	<input type="checkbox"/>
Meat/Poultry/Fish	Beef, chicken, bacon, ham, shellfish, sandwich meats (Include fresh, frozen and canned)	<input type="checkbox"/>	<input type="checkbox"/>

Section B: Firms with a specialty line of Staple Foods - Check the box below if your business sells a limited variety or line of staple foods; for example, a bakery, milk route, produce stand or meat market. Stores selling only accessory foods do not qualify. See *Qualifying as a "retail food store"* in the instructions. Provide the annual retail food sales and the annual gross sales at this location that you reported for the same time period for Gross Sales in Part 4 (see below) for the past two years. This may be an estimated figure.

Check if applicable: I am applying for New Mexico Retail Food Store Certification under Section B.

PART 4 - SALES INFORMATION

Gross sales reporting method: (Circle one) Actual Estimated*

*Use estimated ONLY if previous year information is not yet available, or if this is a new store. You may be required to submit actual figures when available.

Federal income tax year	Annual retail food sales at this location as reported to the IRS for the last two years.	Annual gross sales at this location as reported to the IRS for the last two years.

I declare that I have examined this application, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Taxpayer or Agent Date

Print name Title Phone

FOR DEPARTMENT USE ONLY

This application for New Mexico Retail Food Store Certification was reviewed by the New Mexico Taxation and Revenue Department and was approved.

Name of Certified New Mexico retail food store

Authorized Department Signature Date of approval

Application for New Mexico Retail Food Store Certification for the food deduction pursuant to Section 7-9-92 NMSA 1978 INSTRUCTIONS

Who Must File This Form Effective January 1, 2005, receipts of certain retail food stores from the sale of food intended for home consumption are deductible from gross receipts pursuant to Section 7-9-92 NMSA 1978. To qualify as a retail food store eligible to take the new deduction for sales of certain foods against gross receipts tax, the establishment either must file this application for New Mexico Retail Food Store Certification, or be currently authorized to accept food stamps under the federal Food Stamp Act. A taxpayer who can accept food stamps under the federal Food Stamp Act is a retail food store for purposes of Section 7-9-92 NMSA 1978 for tax periods during which the taxpayer is authorized to accept food stamps. Such a taxpayer does not require state certification to take the food deduction against gross receipts.

Complete this application and submit it to the department. When approved, you will receive a New Mexico Retail Food Store Certification and may begin taking the deduction for qualified sales of certain foods pursuant to Section 7-9-92 NMSA 1978. Mark the box in PART 1 if you are requesting certification retroactive to January 1, 2005.

Qualifying as a retail food store: To qualify, a retail store must meet at least one of two criteria the federal government sets. It either must stock and offer a variety of foods on a continuous basis in each of four staple food categories - two of which must be perishable foods - or function as a specialty store attributing 50% or more of its gross retail sales to staple foods. The terms *food*, *retail food store*, *staple food* and *variety* are defined in the federal Food Stamp Act of 1964. See these important definitions below. Stores selling only accessory foods including spices, candy, soft drinks, tea or coffee, ice cream, or doughnuts or bakeries not selling bread are ineligible. These stores do not qualify to accept food stamps and therefore do not qualify as retail food stores for the gross receipts tax deduction in New Mexico.

IMPORTANT DEFINITIONS

Food Any food or food product intended for human consumption, except alcoholic beverages, tobacco, hot foods and hot food products prepared for immediate consumption. Food also includes seeds and plants to grow foods for personal consumption of households according to 7 USCA 2012(g)(1).

Retail Food Store An establishment that sells food for home preparation and consumption. For New Mexico purposes the establishment must meet the federal definition of retail food store in 7-USCA 2012(K)(1) for federal food stamp purposes whether or not it actually participates in the federal Food Stamp Program. Stores or markets where staple sales make up less than 50% of gross receipts, concessions, sidewalk or open-air vendors and vending machines do not qualify. Do not include coffee, tea, cocoa, carbonated and non-carbonated drinks, candy, condiments and spices in the 50%.

Variety *Enough items (no fewer than 3)* in each of the staple food groups listed below to meet most people's food needs.

Staple Food (1) Bread, rice, pasta, (2) dairy foods, (3) fruits and vegetables and (4) meats (fresh, packaged, canned or frozen). Do not count hot foods, prepared foods such as sandwiches or salads, candy, condiments, spices, coffee, tea, cocoa, or carbonated or non-carbonated drinks.

Perishable foods Fresh, frozen or refrigerated food that could spoil in two or three weeks.

Completing this form: File one application for each location. Complete all parts of this application and all information as requested, or your application may be returned without review. Be sure to transfer the business name and the CRS identification number from the first page to the top of the second page. Sign the application. Mail the completed application to the local district tax office nearest you. The phone numbers of the local district tax offices are also included in the listing below. If approved, your application will be returned to you with department approval.

ALBUQUERQUE: Taxation & Revenue Department
P.O. Box 8485
Albuquerque, NM 87198-8485
Telephone: **505/841-6200**

LAS CRUCES:
Taxation & Revenue Department
P.O. Box 607
Las Cruces, NM 88004-0607
Telephone: **505/524-6225**

SANTA FE: Taxation & Revenue Department
P.O. Box 5374
Santa Fe, NM 87502-5374
Telephone: **505/827-0951**

ROSWELL:
Taxation & Revenue Department
P.O. Box 1557
Roswell, NM 88202-1557
Telephone: **505/624-6065**

FARMINGTON: Taxation & Revenue Department
P.O. Box 479
Farmington, NM 87499-0479
Telephone: **505/325-5049**