

Application for New Mexico Retail Food Store Certification for the Food Deduction

Who Must File This Form: 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. **Note:** Each store location must submit a separate RPD-41295. **Important:** If you are authorized to accept food stamps under the Federal Food Stamp Act, see instructions before completing this form.

Part I: Business Information (Complete form in blue or black ink and use print in all fields)			
Business Name	NMBTIN	FEIN, SSN, or ITIN	
Store Name (If different than above)	NMBTIN		
Chain Store Unit Number	FEIN	SSN, or ITIN	
Street Address	City	State	Zip Code
Physical Address (Location of Record)	City	State	Zip Code
Contact Name	Phone Number	E-mail Address	
Part II: Retail Store Operation Information			
1. Type of business (Check one)			
<input type="checkbox"/> Bread route <input type="checkbox"/> Convenient store <input type="checkbox"/> General Store <input type="checkbox"/> Grocery/bar <input type="checkbox"/> Grocery/gas station <input type="checkbox"/> Grocery/restaurant <input type="checkbox"/> Health/natural food store <input type="checkbox"/> Medium or small grocery store <input type="checkbox"/> Military commissary <input type="checkbox"/> Milk route <input type="checkbox"/> Multi-stall farmers' market (appli-	cations for multiple stalls) <input type="checkbox"/> Nonprofit food buying co-op <input type="checkbox"/> Produce route <input type="checkbox"/> Produce stand (single store ap- plication) <input type="checkbox"/> Specialty food- meat store, fish store, bakery, etc. <input type="checkbox"/> Supermarket (annual gross sales ≥\$2 million) <input type="checkbox"/> Wholesaler <input type="checkbox"/> Other combination	<input type="checkbox"/> Other food store <input type="checkbox"/> Other route <input type="checkbox"/> Other: Specify- _____ _____ _____ _____ _____	
2. Type of business (Check one)			
<input type="checkbox"/> Auto Parts <input type="checkbox"/> Beer/Wine <input type="checkbox"/> Clothing <input type="checkbox"/> Food Stamp Issuance <input type="checkbox"/> Gasoline <input type="checkbox"/> Hardware	<input type="checkbox"/> Hot Food <input type="checkbox"/> Household Supplies <input type="checkbox"/> Liquor <input type="checkbox"/> Lottery Tickets <input type="checkbox"/> Motor Oil <input type="checkbox"/> Outdoor Equipment	<input type="checkbox"/> Tobacco Products <input type="checkbox"/> Other: Specify- _____ _____ _____ _____	
3. Staple foods in inventory stock (Check all that apply)			
<input type="checkbox"/> Baked goods (bread, rice pasta, cereal, chips, cookies, crackers, etc.) <input type="checkbox"/> Canned/frozen, packaged staple foods (including 100% juices) <input type="checkbox"/> Dairy Products (milk, cheese, but- ter, yogurt, etc.)	<input type="checkbox"/> Eggs <input type="checkbox"/> Fish/Seafood <input type="checkbox"/> Meat (beef, pork, lamb. etc.) <input type="checkbox"/> Poultry/Fowl (chicken, turkey, etc.) <input type="checkbox"/> Produce (fruits and vegetables)	<input type="checkbox"/> Other: Specify- _____ _____ _____ _____	

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RPD-41295 Continued. Both page 1 and 2 must be submitted or request may be denied.

Store name and chain unit number	NMBTIN
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Part III: Staple Food Stock (Complete either A or B)

A. Carry full line of groceries (Check all that apply)

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	Example 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	fruits, vegetables, 100% juice (fresh/frozen/canned)	<input type="checkbox"/>	<input type="checkbox"/>
Meat/Poultry/Fish	Beef, chicken, bacon, ham, shellfish, sandwich meats (fresh/frozen/canned)	<input type="checkbox"/>	<input type="checkbox"/>

B. 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.

☐ Applying for New Mexico Retail Food Store Certification under Section B.

Part IV: Staple Food Stock (Continued from page 1)

1. Gross sales reporting method (Check one)

- ☐ Actual
☐ Estimated- use ONLY if previous year information is not yet available or if this is a new store.

2. Annual sale break down, *as reported to the IRS for the last two tax years at this location:

TY	Federal Tax Year	Annual Retail Food Sales*	Annual Gross Sales*
1.			
2.			

Part V: Signature (Required)

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.

Name (First and Last)	Title	Phone Number
Signature of above name taxpayer or agent	Date	

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 Instructions

Who is required to file RPD-41295

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. Additional information can be located in **FYI-201, Gross Receipts Tax and Certain Foods**.

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 Supplemental Nutrition Assistance Program (SNAP) under the federal Food Stamp Act of 1964.

A taxpayer who can accept SNAP 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 SNAP. Such a taxpayer does not require state certification to take the food deduction against gross receipts.

Qualifying As a Retail Food Store

To qualify, a retail store must meet at least one of two criteria the federal government sets forth in 7 USCA 2012(o)(1):

1. An establishment, house-to-house trade route, or online entity that sells food for home preparation and consumption and—
 - A. offers for sale, on a continuous basis, a variety of at least 7 foods in each of the 4 categories of staple foods specified in subsection (q)(1), including perishable foods in at least 3 of the categories; **or**
 - B. has over 50 percent of the total sales of the establishment or route in staple foods,

Important Definitions

- **Food-** (1) Any food or food product intended for home consumption, except alcoholic beverages, tobacco, hot foods, and hot food products prepared for immediate consumption other than those authorized by the federal government. (2) Seeds and plants for use in gardens to produce food for the personal consumption of the eligible household. Important: Refer to 7 USCA 2012(k)(1) for a full list as set forth by the federal government.
- **Staple Food-** (1) Meat, poultry, or fish, (2) Bread or cereals, (C) Vegetables or fruits, or (D) Dairy Products. **Note:** Staple foods does not include food items such as coffee, tea, cocoa, carbonated and noncarbonated drinks, candy, condiments, and spices.
- **Perishable Foods-** staple food that is fresh, refrigerated, or frozen.

Completing This Form

Taxpayer must file one application for each location. Complete all parts of this application and all information as requested. An incomplete application may result in the denial of your request. All information submitted on this application is subject to verification by physical inspection.

Be sure to transfer the business name and the New Mexico Business Tax Identification Number (NMBTIN) from the first page to the top of the second page. Sign the application.

If 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.

Form Submission

You can mail or email your completed form to the Department:

Mail: NM Taxation and Revenue Department
Attn: Compliance Registration Unit
PO Box 50130
Albuquerque, NM 87181-0130

E-mail: Business.Reg@tax.nm.gov