

## Food Sales

Use the following information to determine what may be included in the reported food sales amount:

**“Food sales” includes sales of—**

- Foods for the household to eat, such as:
  - breads and cereals;
  - fruits and vegetables;
  - meats, fish, and poultry; and
  - dairy products
- Coffee, tea, cocoa, carbonated and noncarbonated drinks, ice, candy, condiments and spices, when sold along with the items above
- Snacks foods (e.g., potato chips and cupcakes)
- Cold ready-to-eat foods intended for off-premises consumption only
- Specialty foods (such as diabetic and dietetic foods), enriched or fortified foods, infant formulas, and certain health food items. Examples include weight loss products (e.g., Slim Fast), Pedialite, Ensure, wheat germ, and brewer’s yeast. If the ordinary use of the item is as a food, rather than for as a medicine or therapeutic agent, it may be included in food sales.
- Vegetable oils, shortening, and food coloring
- Cooking wine, wine vinegar, flavorings, extracts

**“Food sales” does not include sales of—**

- Any non-food items, such as:
  - pet foods;
  - soaps, paper products; and
  - household supplies
- Beer, wine, liquor, and all other alcoholic beverages
- Cigarettes, cigars, and all other tobacco products
- Vitamins and medicines
- Foods that will be eaten in the store
- Hot foods and hot food products (e.g., soups, roasted chicken, coffee, steamed seafood)