



# United States Department of the Interior

NATIONAL PARK SERVICE

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Washington, D.C. 20240

JAN 07 2016

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### TECHNICAL BULLETIN

To: Regional Concession Chiefs

From: Chief, Commercial Services Program 

Subject: Technical Bulletin: 2016 Convenience Item and Fuel Markup Percentages

This memorandum provides updated industry statistics for use when applying the markup rate method for concessioner *convenience items* that do not have a Manufacturer's Standard Retail Price (MSRP). These percentages supersede previous years' markup percentages. This memorandum also provides a new markup method for approving *automotive fuel* rates.

#### Convenience Item Categories and Definitions

In accordance with the 2010 Concession Management Rate Administration Guide, markup is the preferred rate method for *convenience items* that do not have an MSRP. This rate approval method uses industry gross margins by product category obtained through a nationally recognized source, the National Association of Convenience Stores (NACS). Each year, the NACS publishes a State of the Industry (SOI) Annual Report that includes gross margin percentages by product category that is then used to determine the mark-up percentages for 2016. The use of this source ensures comparability with the private sector. Concessioners and NPS staff should agree on a reasonable implementation period to establish updated rates based on this data.

Attachment 1 to this memorandum provides the NACS Category Definitions for merchandise and foodservice. This detail is provided to assist parks in identifying the appropriate product categories for the convenience items being sold. The concessioner and park should document the categories used to ensure a consistent, accurate and efficient rate request and approval process. If concessioners are selling convenience items that do not logically fit into the identified categories/subcategories, concession specialists should contact their regional office for guidance.

Some concessioners sell pre-packaged food items (e.g., sandwiches and yogurt) in food and beverage facilities such as cafeterias and grab-and-go outlets. When the products are purchased wholesale from a vendor and are not packaged by the concessioner, they are to be considered

convenience items and rates for these products should be approved using the mark-up method or MSRP.

Markup should not be used to price merchandise items. Competitive Market Declaration (CMD) is the preferred rate method for pricing all *merchandise items* that do not have a MSRP.

### Markup Method for Convenience Items

Exhibit 1 depicts markup percentages by product category calculated from the NACS SOI Annual Report.

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#### Exhibit 1 - Markup percentages to be used for 2016

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Category	Markup Percentage
Cigarettes	16%
Other Tobacco	41%
Packaged Beverages(non alcoholic)	66%
Beer	24%
Wine	37%
Liquor	35%
Edible Grocery	73%
Non-edible Grocery	62%
Perishable Grocery	69%
Frozen Foods	57%
Packaged Ice Cream/ Novelties	82%
Candy	93%
Salty Snacks	64%
Packaged Sweet Snacks	54%
Alternative Snacks	77%
Fluid Milk Product	40%
Other Dairy and Deli	59%
Packaged Bread	39%
Health & Beauty Care	122%
General Merchandise	66%
Automotive Products	83%
Publications	18%
Ice	287%
Commissary/ Packaged Sandwiches	68%
Hot Dispensed Beverages	129%
Cold Dispensed Beverages	115%
Frozen Dispensed Beverages	116%

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Source: NACS SOI Annual Report 2014 Data

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When using the markup method to determine the maximum selling price, the following formula should be used:

$$\text{Total Cost} \times (1 + \text{markup percentage}) = \text{selling price}$$

For example, if the concessioner's cost for cough medicine is \$4.25, you would refer to the markup table, identify that the markup percentage for health and beauty care is 122 percent, and use these numbers to identify the selling price:

$$\$4.25 \times (1 + 1.22) = \$9.44$$

Rounding is acceptable and common. The concessioner may propose to sell the cough medicine for \$9.50.

<b>Retail Price</b>	<b>Round to Nearest</b>
Below \$9.99	\$0.25
\$10 to \$49.99	\$0.50
\$50 and Over	\$1.00

If the concessioner chooses to round, rounding must be applied consistently across all products. The concessioner may not choose to only round on products where rounding is upward and yields a higher price.

Note that the common store pricing strategy of lowering prices so they end in a price of perceived better value (e.g., \$.99 or \$.49 rather \$.00 or \$.50, respectively) is permitted as long as prices are lower rather than the approved amount.

### **Markup Method for Fuel**

The preferred method for setting fuel prices is comparability. However, the comparability method is sometimes not practical because fuel prices are constantly changing and it becomes difficult for park staff to monitor and approve rates for concessioners in a timely manner. Comparability can also be inappropriate for parks to use because comparables can sometimes charge lower fuel prices due to lower transportation costs, higher volume of sales, contract discounts with refiners, and other factors not available to concessioners. If comparability for fuel pricing is not appropriate at a park for any of these reasons, they may choose to approve fuel prices based on the markup method.

According to the NACS 2015 Retail Fuels Report, despite extreme day to day volatility, retail margins for fuel are fairly consistent on an annual basis. The annual NACS SOI Factbook reported an average annual mark-up of 7 percent for gasoline. This 7 percent margin includes the retailer's profit and costs to sell fuel, including credit card fees, utilities, rent and equipment. It should be noted, this is the same source the NPS uses to establish the markup for convenience items annually.

<b>Approved Fuel Markup for 2016</b>	<b>7%</b>
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Based on the NACS SOI Factbook data, the concessioner is allowed to add a 7 percent markup on to the wholesale cost of automotive fuel (including taxes) plus any transportation costs for 2016.

The following example outlines how the fuel markup percentage should be applied. The fuel invoice that the concessioner receives should show the base price of the fuel (per gallon), as well as any Federal, state and local taxes (per gallon). Here is an example of an invoice:

Cust #	Smn	Cust P.O.	Date	Ref #	Hauler Truck	From	Terms
2605			3/19/15	87384	BOL# 000000	0 PIANT	NET 15 DAYS RM
(1	Item	Description	Qty	Price	Amount		
R 1	2000	1471 GALLONS 3,FLAMMABLE LIQUID UN 1203, PG II PLUS 91 OCTANE NON-ETHO GAS	1,471GAL	1.96220	2,886.40		
UNBLENDED GASOLINE MAY BE SOLD ONLY FOR THE PURPOSES AUTHORIZED UNDER S 526.203 (3) STATUTES							
** NET TOTAL					2,886.40		
		FEDERAL EXCISE-GASOLINE	1471.00	.18400EA	270.66		
		FEDERAL RECOVERY FEE	1471.00	.00190EA	2.79		
		FL EXCISE GASOLINE	1471.00	.16600EA	244.19		
		FL ENVIRON . FEES - GAS	1471.00	.02193EA	32.26		
		LOCAL OPTION DADE COUNTY	1471.00	.16900EA	248.60		
INVOICE AMOUNT					\$3,684.90		

Markup calculation for this sample invoice:

1. The base rate per gallon including taxes for this invoice is calculated as \$2.50503/gallon (1.96220 + .18400 + .00190 + .16600 + .02193 + .16900).
2. Any transportation fees are calculated as a per gallon rate. For example, assume the concessioner was charged a transportation fee of \$100 for this shipment of fuel. The cost of the transportation fee per gallon is \$100/1471 gallons = 6.8 cents per gallon (.068).
3. The transportation charge per gallon is added to the base rate. In this example, the total including transportation is \$2.57303 (2.50503 +.068) per gallon.
4. After adding the taxes and any applicable transportation fee, the 7 percent markup is applied to determine the final approved rate. This is calculated the same way as the markup for convenience items:

$$\text{Total Cost} \times (1 + \text{markup percentage}) = \text{selling price}$$

$$\$2.57303 \times (1.07) = \$2.7531421$$

5. The rate is then rounded. The total of \$2.7531421 for this example can be rounded to \$2.75 or \$2.749 per gallon.

The price for fuel will fluctuate whenever a concessioner receives a new delivery of fuel. When performing a rate check, the concession specialist should use the most recent invoice to calculate the allowed rate. As with our other rate methods, this is the maximum approved rate that can be charged. The concessioner may always charge less than this approved rate in order to be competitive.

**Distribution and Questions**

Please distribute this memo to concession specialists and other appropriate personnel within your region.

If you have any questions regarding these convenience item and merchandise rate methods, you may contact Lora Uhlman, Concession Management Specialist, at 303-987-6903 or [Lora\\_Uhlman@nps.gov](mailto:Lora_Uhlman@nps.gov).

Attachment - NACS Category Definitions and Numbering Guide – Version 7.1

# NACS Category Definitions and Numbering Guide – Version 7.1

The NACS Research Committee has reviewed existing practices with regard to the organization of sales and purchase information by merchandise category within the convenience store industry. This effort has been published in the form of mainline category & sub-category definitions including descriptions. These categories can then be used by the industry to establish performance benchmarks and to establish a framework for retailers and manufacturers to have meaningful discussions regarding market performance comparisons. NACS emphasizes that a product's inclusion in one of the categories set forth has NO meaning, express or implied, other than uniformity of treatment for benchmarking and comparative performance purposes.

To fully realize the benefit of the standardized Category Definitions, a consistent numbering scheme is necessary. Utilization of a standardized numbering scheme will:

1. Provide a common language for discussions between business partners, even if the partners are currently not utilizing EB2B initiatives;
2. Assist in the deployment of NACS EB2B initiatives and improve upon their functionality;
3. Facilitate the automation of data transfers between business partners, including retailer-to-supplier communication, regardless of the status of EB2B deployment within the industry; and
4. Improve accuracy and speed of reporting by NACS of industry performance measures.

Without a standardized scheme to number the category definitions, a continual “mapping” of category definitions from individual company numbering systems to their business partners and NACS for reporting purposes will be required. This mapping causes additional delays, additional costs, and inaccuracies in communication of category information within the industry.

A standardized scheme avoids these issues.

## Existing System Implementation Guide

NACS recognizes that many companies have implemented price management systems to control purchases, set authorized items & vendors, establish retail prices, and drive store-level scanning systems. To implement these systems, retailers have already organized and defined category numbering schemes for their internal use. Converting to a new “NACS scheme” is costly in terms of time and confusion within the company, as well as in hard dollars.

However, it is unlikely that conversion of existing systems will be required. Instead, NACS suggests that retailers consider adding a “NACS Category Cross-Reference” field to each record within their item files. This field will allow reporting systems to sort and consolidate information using

the NACS Category Definitions while, at the same time, retaining their existing reporting and identification systems. Using this technique, there will not be changes to the operation of existing systems deployed by retailers.

## New System Implementation Guide

As retailers migrate to newer price management systems or implement these systems for the first time, it is suggested that they consider using the NACS' numbering scheme as their “native” coding scheme within their new systems. Certainly this is not required, as retailers could easily utilize their own scheme and retain a cross-reference field as described in the “Existing System Implementation” section.

## Category Definition & Numbering Scheme

The NACS Standard Category Numbering Scheme is a six position numeric field organized into three groups of two digits. For readability purposes, the scheme can be displayed and printed as “99-99-99.” The first two digits represent the major category identifier. The second two digits represent the sub-category identifier. The final two digits represent a “fine-line” category identifier.

Under this scheme, the “Wine” Category becomes coded as “05-00-00.” Under the Wine Category are sub-categories for various segments of the wine business, so Table/Varietal Wine is coded as “05-01-00.”

This scheme easily accommodates the existing category definitions and provides ample room for future growth.

At this time, the “fine-line” category definitions have not been identified except for Foodservice. Retailers are discouraged from using these digits.

## Treatment of Supply Items Within Pricebook Applications

Supply items are not considered to be “merchandise” items from a category management perspective and, therefore, are not included within the NACS Category Definitions. However, implementation of an automated price management system will require the specification of supply items to be purchased for store use. Under the NACS Category Numbering Scheme, Supply items are coded using a top-level number of 99-00-00. Any further breakout of “sub-category” definition is left to the retailers' discretion and is not required by this suggested implementation.

### Changes from Version 7.0 to Version 7.1 – The NACS Category Definitions and Numbering Guide

*Changes from Version 7.0 can be found in blue italics, and include:*

Other Tobacco Products: E-Cigarettes subcategory added; Wine: Other Wine subcategory added; Liquor: Mixes and Other Liquor subcategories added; Edible grocery: Water/Beverage Enhancers subcategory added; Automotive Products: Other Automotive subcategory added; Other Tobacco: category name changed to Other Tobacco Products; Other Tobacco Products: subcategory name changed to Other Tobacco; Health/Energy Bars: category name changed to Health/Energy/Protein Bars. *Note: In the numbering scheme, NACS reserves the use of numbers 1-80.*

## Category Numbers & Definitions

The hyphens shown are for ease of readability of this document. They are not recommended for implementation.

Number	Category	Sub-category	Examples
<b>01-00-00</b>	<b>Fuel Products</b>		
01-01-00		Unleaded-Regular	
01-02-00		Unleaded-Mid	
01-03-00		Unleaded-Premium	
01-04-00		Diesel	
01-05-00		Propane Fuel	
01-06-00		Kerosene Fuel	
01-07-00		Other Fuel Products	
01-08-00		Ethanol	E20, E30, E85, etc.
01-09-00		Biodiesel	B5, B20, etc.
<b>02-00-00</b>	<b>Cigarettes</b>		
02-01-00		Premium	
02-02-00		Branded Discount	
02-03-00		Sub-generic/Private Label	
02-04-00		Imports	
02-05-00		Fourth Tier	
<b>03-00-00</b>	<b>Other Tobacco Products</b>		
03-01-00		Smokeless	Chew, dip, snuff, moist, snus
03-02-00		Cigars	
03-03-00		Papers	
03-04-00		Pipes	
03-05-00		Pipe/Cigarette Tobacco	
<b>03-06-00</b>		<b>Other Tobacco</b>	
<b>03-07-00</b>		<b>E-cigarettes</b>	
<b>04-00-00</b>	<b>Beer</b>		
04-01-00		Super Premium	Specialty beers
04-02-00		Premium	
04-03-00		Popular	
04-04-00		Budget	
04-05-00		Imports	
04-06-00		Microbrews/Craft	Regional beers
04-07-00		Malt Liquor	
04-08-00		Non-alcoholic	
04-09-00		Flavored Malt	Hard cider, hard lemonade, malt-based coolers
<b>05-00-00</b>	<b>Wine</b>		
05-01-00		Table/Varietal Wine	
05-02-00		Champagne/Sparkling Wine	
05-03-00		Coolers/Wine Cocktails	
05-04-00		Fortified Wine	High alcohol content wine
<b>05-05-00</b>		<b>Other Wine</b>	

<b>Number</b>	<b>Category</b>	<b>Sub-category</b>	<b>Examples</b>
<b>06-00-00</b>	<b>Liquor</b>		
06-01-00		Distilled Spirits	
06-02-00		Prepared Cocktails	
06-03-00		Cordials/Brandy/Cognac	
<b>06-04-00</b>		<b>Cocktail Mixes</b>	<b>Non-alcoholic mixes</b>
<b>06-05-00</b>		<b>Other Liquor</b>	
<b>07-00-00</b>	<b>Packaged Beverages (Non-alcoholic)</b>		Bottle deposits should be attributed to the category.
07-01-00		Carbonated Soft Drinks	Club soda, tonic water
07-02-00		Iced Tea (Ready-to-drink)	
07-03-00		Sports Drinks	
07-04-00		Juice/Juice Drinks	100% juice, 100% fruit juice drinks, vegetable drinks, canned/juice box beverages
07-05-00		Bottled Water	Carbonated, still, flavored (non-fortified)
07-06-00		Other Packaged Beverages (Non-alcoholic)	Chocolate drinks, coffee drinks, diet supplements
07-07-00		Alternative	Nutraceuticals, energy and relaxation drinks over 4 oz.
07-08-00		Enhanced Water	Fortified and aquaceutical (including vitamin enhancements)
<b>08-00-00</b>	<b>Candy</b>		
08-01-00		Gum	
08-02-00		Candy Rolls, Mints, Drops	
08-03-00		Chocolate Bars/Packs	
08-04-00		Non-chocolate Bars/Packs	
08-05-00		Bagged or Repacked Peg Candy	
08-06-00		Novelties/Seasonal	Valentine's Day, Halloween candy, packaged candy with toy
08-07-00		Change Makers/Penny Counter Goods	
08-08-00		Bulk Candy	
<b>09-00-00</b>	<b>Fluid Milk Products</b>		
09-01-00		Whole Milk	
09-02-00		2% Milk	
09-03-00		1% Milk	
09-04-00		Skim/Nonfat Milk	1/2% milk
09-05-00		Flavored Milk	Chocolate milk
09-06-00		Cream/Creamer Products	
09-07-00		Other Ready-to-drink Fluid Milk Products	Aseptic milk, lactose-free milk, soy-based products
<b>10-00-00</b>	<b>Other Dairy &amp; Deli Products</b>		
10-01-00		Packaged Cheese	
10-02-00		Eggs	
10-03-00		Butter/Margarine	
10-04-00		Cottage/Cream Cheese/Sour Cream	
10-05-00		Yogurt	
10-06-00		Other Dairy	Refrigerated dips, pudding, gelatin, cheese spreads
10-07-00		Packaged Luncheon Meat	Sandwich meats, e.g., bologna, ham, turkey
10-08-00		Other Packaged Meats	Hot dogs, bacon, sausage
10-09-00		Lunch Packs	Boxed lunches containing single servings of luncheon meat, cheese, bread/crackers, etc.

Number	Category	Sub-category	Examples
<b>11-00-00</b>	<b>Commissary &amp; Other Packaged Products</b>		
11-01-00		Sandwiches	Pre-packaged sandwiches/wraps
11-05-00		Salads & Sides	Packaged salads, pickles
11-06-00		Thaw, Heat & Eat	Burritos, pizza
11-07-00		Meals Ready-to-Eat	Soups, home meal replacement
<b>12-00-00</b>	<b>Packaged Ice Cream/Novelties</b>		
12-01-00		Premium Ice Cream	
12-02-00		Ice Cream	
12-03-00		Frozen Yogurt/Sherbet/Sorbet	
12-04-00		Frozen Novelties	
<b>13-00-00</b>	<b>Frozen Foods</b>		
13-01-00		Frozen Dinners/Entrees/Meals	
13-02-00		Frozen Pizza	
13-03-00		Other Frozen Foods	
<b>14-00-00</b>	<b>Packaged Bread</b>	Bread, buns, rolls, English muffins, bagels	
<b>15-00-00</b>	<b>Salty Snacks</b>		
15-01-00		Potato Chips	DSD and warehouse potato chips/potato crisp products packaged in bags, boxes or canisters
15-02-00		Tortilla/Corn Chips	
15-03-00		Pretzels	
15-04-00		Nuts/Seeds	
15-05-00		Packaged Ready-to-eat Popcorn	Flavored popcorn, carmel corn
15-06-00		Crackers	
15-07-00		Other Salty Snacks	Pork rinds, vegetable chips
15-08-00		Puffed Cheese	Cheese curls, cheese puffs, cheese balls, etc.
15-09-00		Mixed	Mix of cereal, chips, pretzels, hard bread sticks, crackers, nuts, seeds, etc.
<b>16-00-00</b>	<b>Packaged Sweet Snacks</b>	DSD baked items	
16-01-00		Snack Cakes/Pastries/Desserts	Candied apples
16-02-00		Muffins/Donuts	
16-03-00		Cookies	
<b>17-00-00</b>	<b>Alternative Snacks</b>		
17-01-00		Meat Snacks	
17-02-00		Granola/Fruit Snacks	
<b>17-03-00</b>		<b>Health/Energy/Protein Bars</b>	Meal replacement, high protein, health, diet, energy, cereal, nutritional bars
17-04-00		Other Alternative Snacks	Rice cakes, trail mix, yogurt raisins, chocolate/yogurt pretzels
<b>18-00-00</b>	<b>Perishable Grocery</b>	Perishable Groceries are bulk or random weight	
18-01-00		Fruits	
18-02-00		Vegetables	
18-03-00		Service Deli Meats	
18-04-00		Service Deli Cheese	
18-05-00		Service Deli Salads	
18-06-00		Other Service Deli	

Number	Category	Sub-category	Examples
<b>19-00-00</b>	<b>Edible Grocery</b>		
19-01-00		Packaged Coffee/Tea	Coffee whitener
19-02-00		Breakfast Cereal	Single-serve items
19-03-00		Condiments	
19-04-00		Other Edible Grocery	Canned/dry soup, canned fruit/vegetables, pasta, other boxed food items, non-refrigerated dips (does not include canned/aseptic juice)
<b>19-05-00</b>		<b>Water/Beverage Enhancers</b>	<b>Powdered beverage mixes and liquid concentrates</b>
<b>20-00-00</b>	<b>Non-edible Grocery</b>		
20-01-00		Laundry Care	Laundry detergent, fabric softener, dryer sheets, etc.
20-02-00		Dish Care	Dish soap, automatic dishwashing detergent, dishwasher additives
20-03-00		Household Care	Cleaners, freshener, insecticides
20-04-00		Paper/Plastic/Foil Products	Paper towels, napkins, facial tissue, paper plates/cups, plastic cutlery, plastic bags/wraps
20-05-00		Pet Care	Pet food, pet accessories
20-06-00		Other Non-edible Grocery	
<b>21-00-00</b>	<b>Health &amp; Beauty Care</b>		
21-01-00		Analgesics	
21-02-00		Cough & Cold Remedies	Cough drops
21-03-00		Stomach Remedies	Antacids
21-04-00		Vitamins/Supplements	Herbal remedies
21-05-00		Other Internal OTC Medications	Sleeping aids, stimulants
21-06-00		Grooming Aids	Shampoo/hair care, oral care, deodorants, personal soap, shaving needs
21-07-00		Feminine Hygiene	Tampons, pads
21-08-00		Family Planning	Contraceptives, pregnancy kits
21-09-00		Baby Care	Baby food/formula, diapers, wipes, ointments, etc.
21-10-00		Skin Care/Lotions/External Care	Eye care, lip care, first aid, skin care, etc.
21-11-00		Cosmetics	
21-12-00		Other HBC	
21-13-00		Liquid Vitamins, Supplements & Energy Shots	4 oz. or less
21-14-00		Smoking Cessation	Chewing gum, skin patches, lozenges, etc.
<b>22-00-00</b>	<b>General Merchandise</b>		
22-02-00		Batteries	
22-03-00		Film/Photo	
22-04-00		School/Office Supplies	
22-05-00		Greeting/Gift/Novelties/Toys/ Recreational Equipment	Frisbees, tennis balls, fishing tackle
22-06-00		Trading Cards	
22-07-00		Wearables/Apparel	Hosiery, gloves, caps, sunglasses
22-08-00		Smoking Accessories	Pipe cleaners, lighters, lighter fluid, flints
22-09-00		Video/Audio Tapes	
22-10-00		Hardware/Tools/Housewares	
22-11-00		Floral	
22-12-00		Seasonal	Softener salt, charcoal/logs, lawn & garden, ice chest

Number	Category	Sub-category	Examples
22-13-00		Other GM	
22-14-00		Telecommunications Hardware	Cell phones, beepers, accessories
22-15-00		Propane Exchanges	
<b>23-00-00</b>	<b>Publications</b>		
23-01-00		Newspapers	
23-02-00		Magazines/Tabloids	
23-03-00		Adult Magazines	
23-04-00		Paperbacks/Books	
23-05-00		Comics	
23-06-00		Traders	
23-07-00		Maps	
23-08-00		Other Publications	Crossword puzzle publications, horoscope products, calorie counters, etc.
<b>24-00-00</b>	<b>Automotive Products</b>		
24-01-00		Motor Oil	
24-02-00		Anti-freeze/Coolants/Window Solvents	
24-03-00		Transmission/Brake Fluids	
24-04-00		Car Care	Wax, cleaners, air fresheners, ice scrapers
24-05-00		Other Additives	Engine treatments, gas treatments
<b>24-06-00</b>		<b><i>Other Automotive</i></b>	<b><i>Fuses, gas cans, light bulbs, tools, emergency items</i></b>
<b>25-00-00</b>	<b>Automotive Services</b>		
25-01-00		Lube/Oil Change	
25-02-00		Vacuum/Air/Water	(Fee Income Only)
25-03-00		Car Wash	
25-04-00		Auto Repair	
25-05-00		Inspection Services	Smog checks, brake checks
25-06-00		Other Automotive Services	
<b>26-00-00</b>	<b>Store Services (Other income — Fee-based only)</b>		<b>Not a merchandise category.</b>
26-01-00		Pay Phones	
26-02-00		Video Rental	
26-03-00		Money Orders/Money Grams	
26-04-00		Check Cashing	
26-05-00		ATM	
26-06-00		Copy/Fax	
26-07-00		Postal/UPS	
26-08-00		Vending	
26-09-00		Tickets	
26-10-00		Home Delivery	
26-11-00		Amusements	Video games, pinball
26-12-00		Licenses	Hunting/fishing licenses
26-13-00		Other Store Services	Showers
26-14-00		Pre-paid Cards (Fee-only)	Prepaid cards that are fee-based only, based on a percentage or fixed fee. May not be recorded as a sale.

Number	Category	Sub-category	Examples		
<b>27-00-00</b>	<b>Lottery/Gaming (Commissions/Fee Income Only)</b>				
27-01-00		Lotto			
27-02-00		Scratch Tickets			
27-03-00		Video Gaming Revenue			
27-04-00		Slot Machine Revenue			
<b>28-00-00</b>	<b>Ice</b>				
<b>29-00-00</b>	<b>Foodservice Prepared On-site</b>		Franchised/ Licensed	Proprietary/ Control Brand	Manufacturer Brand
29-01-00		Chicken	29-01-01	29-01-02	29-01-03
29-02-00		Mexican	29-02-01	29-02-02	29-02-03
29-03-00		Pizza	29-03-01	29-03-02	29-03-03
29-04-00		Seafood	29-04-01	29-04-02	29-04-03
29-05-00		Hot Dogs/Roller Grill Products	29-05-01	29-05-02	29-05-03
29-06-00		Hamburgers	29-06-01	29-06-02	29-06-03
29-07-00		Sandwiches/Wraps	29-07-01	29-07-02	29-07-03
29-08-00		Frozen Treats	29-08-01	29-08-02	29-08-03
29-09-00		Bakery	29-09-01	29-09-02	29-09-03
29-10-00		Soup and Salad	29-10-01	29-10-02	29-10-03
29-11-00		Other Cuisine	29-11-01	29-11-02	29-11-03
<b>30-00-00</b>	<b>Hot Dispensed Beverages</b>				
30-01-00		Coffee			
30-02-00		Hot Tea			
30-03-00		Hot Chocolate			
30-04-00		Cappuccino/Specialty Coffee Drinks	Latte, (does not include iced coffee)		
30-05-00		Refills			
30-06-00		Coffee Club Mugs	Reusable hot beverage mugs/containers sold with hot beverages		
30-07-00		Other Hot Dispensed Beverages	Hot cider, etc.		
<b>31-00-00</b>	<b>Cold Dispensed Beverages</b>				
31-01-00		Fountain-Carbonated			
31-02-00		Fountain-Non-carbonated	Tea, lemonade, cold cider		
31-03-00		Fountain-Sports Drinks			
31-04-00		Refills			
31-05-00		Fountain Club Mugs	Reusable value-added cups sold with cold beverage		
31-06-00		Other Cold Dispensed Beverages	Iced coffee/iced cappuccino/iced latte		
<b>32-00-00</b>	<b>Frozen Dispensed Beverages</b>				
32-01-00		Frozen Carbonated Beverages			
32-02-00		Frozen Non-Carbonated	Slush, frozen cappuccino		
<b>33-00-00</b>	<b>Pre-paid Cards</b>				
33-01-00		Pre-paid Telecommunications	Phone cards, beepers, cell phones, phone services, wireless, long-distance		
33-02-00		Other Pre-paid Cards	Stored-value, gift, floral cards that book the full revenue as a sale.		
<b>98-00-00</b>	<b>Service Charges</b>		Fuel surcharge, handheld device surcharge, special delivery charges		
<b>99-00-00</b>	<b>Store Use/Supply</b>				

**Note: Numbers 1-80 are reserved for NACS use.**

**Need More Information?**

For more information about the category definitions or the numbering scheme, contact Leroy Kelsey at (703) 518-4255 or email [lkelsey@nacsonline.com](mailto:lkelsey@nacsonline.com). To obtain additional copies of this document, visit [nacsonline.com](http://nacsonline.com).