

Gross Receipts Tax Data Element Layout

Element Path	XML Data Element	Description	Field Type	Field Size	Required/ Optional/ Choice	Comments
File.FilerInformation	ReturnType	Type of return	AN		5 Req	Must be "GRT_1"
File.FilerInformation.PreparerId	PreparerFEIN	FEIN of the entity submitting the file	AN		9 Choice	Must be 9 digits.Must choose either PreparerFEIN, PreparerSSN, or PreparerITIN populated
File.FilerInformation.PreparerId	PreparerSSN	SSN of the entity submitting the file	AN		9 Choice	Must be 9 digits.Must choose either PreparerFEIN, PreparerSSN, or PreparerITIN populated
File.FilerInformation.PreparerId	PreparerITIN	ITIN of the entity submitting the file	AN		9 Choice	Must be 9 digits.Must choose either PreparerFEIN, PreparerSSN, or PreparerITIN populated
File.FilerInformation	PreparerName	Name of the entity submitting the file	AN		1-50 Req	
File.FilerInformation	PreparerPhone	Phone number of the entity submitting the file	N		10 Opt	Must be 10 digits.
File.FilerInformation	PreparerEmail	Email address of the entity submitting the file	AN		6-50 Opt	Must be in a valid email format.
File.Reports.TaxpayerInformation.TaxpayerID	TaxpayerFEIN	FEIN of the entity who the return is for	AN		9 Choice	Must be 9 digits.Must choose either TaxpayerFEIN, TaxpayerSSN, or TaxpayerITIN populated.
File.Reports.TaxpayerInformation.TaxpayerID	TaxpayerSSN	SSN of the entity who the return is for	AN		9 Choice	Must be 9 digits.Must choose either TaxpayerFEIN, TaxpayerSSN, or TaxpayerITIN populated.
File.Reports.TaxpayerInformation.TaxpayerID	TaxpayerITIN	ITIN of the entity who the return is for	AN		9 Choice	Must be 9 digits.Must choose either TaxpayerFEIN, TaxpayerSSN, or TaxpayerITIN populated.
File.Reports.TaxpayerInformation	TaxpayerGRT	GRT ID number of the entity who the return is for	AN		14 Req	Must be 11 digit business tax id followed by "GRT".
File.Reports.TaxpayerInformation	TaxpayerName	Name of the entity who the return is for	AN		1-50 Req	
File.Reports.TaxpayerInformation	TaxpayerAddress	Address of the entity who the return is for	AN		1-255 Req	
File.Reports.TaxpayerInformation	TaxpayerCity	City of the entity who the return is for	AN		1-100 Req	
File.Reports.TaxpayerInformation	TaxpayerState	State of the entity who the return is for	AN		1-4 Req	Based on ISO 3166. Relation between state and country must be correct.
File.Reports.TaxpayerInformation	TaxpayerZipCode	Zip code of the entity who the return is for	AN		5-9 Req	
File.Reports.TaxpayerInformation	TaxpayerCountry	Country of the entity who the return is for	AN		3 Req	Based on ISO 3166. Relation between state and country must be correct.
File.Reports.TaxpayerInformation	TaxpayerPhone	Phone number of the entity who the return is for	AN		10 Opt	Must be 10 digits.
File.Reports.TaxpayerInformation	TaxpayerEmail	Email address of the entity who the return is for	AN		6-50 Opt	Must be in a valid email format.
File.Reports.ReturnInformation	ReturnPeriodEndDate	Filing period end date	DATE		Req	Must be the last day of the month.Date format is YYYY-MM-DD. Must be July 31, 2021 or greater.
File.Reports.ReturnInformation	AmendedFlag	Amended return flag	A		1 Req	Must be "Y" or "N".
File.Reports.ReturnInformation	AddressChangeElect	Whether the taxpayer address needs to be updated to the one provided.	A		1 Opt	Must be "Y" or "N".
File.Reports.ReturnInformation	TotalGrossTax	Total amount of money received	N	0-99999999.99	Req	Must equal total amount from gross receipts table.
File.Reports.ReturnInformation	Penalty	Applicable penalty	N	0-99999999.99	Opt	
File.Reports.ReturnInformation	Interest	Applicable interest	N	0-99999999.99	Opt	
File.Reports.ReturnInformation	TotalDue	Total due	N	0-99999999.99	Req	Total tax including penalty and interest.
File.Reports.ReturnInformation	Fuel	Total amount of taxable gross receipts attributable to the sale of fuel.	N	0-99999999.99	Opt	
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts.County	CountyName	Name of county for gross receipt.	AN		Choice	Must be a valid county for New Mexico. Must choose either CountyName or SpecialCodes
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts.County	SpecialCodes	Other special tax location codes	AN		1 Choice	Must be a "Y". Must choose either CountyName or SpecialCodes populated.
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts	LocationCode	Location code	AN		5 Req	Must be a valid location code for a New Mexico county or special code
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts	RateType	Rate type based on location code and prior approval	AN		1-2 Req	Electricity, Food, Gas, Medical, Other Utilities, and Water require prior approval.
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts	GrossReceipts	Total amount of money received (excluding tax)	N	0-99999999.99	Req	
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts	DeductionCode	Deduction code	AN		4-6 Opt	
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts	Deduction	Total deduction	N	0-99999999.99	Opt	
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts	TaxableGrossReceipts	Total Gross Receipts after deductions	N	0-99999999.99	Req	
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts	TaxRate	Applicable tax rate	N	0.0000000-100	Req	
File.Reports.ReturnInformation.tblGRTReturnDetail.rowGrossReceipts	GrossTax	Total amount of tax due	N	0-99999999.99	Req	
File.Reports.PaymentInformation	PaymentPeriodEndDate	Payment period end date	DATE		Req	Must be the last day of the month.Date format is YYYY-MM-DD.Year must be 1993 or later.
File.Reports.PaymentInformation	PaymentType	Type of payment	AN		14 Req	Must be "Return Payment".
File.Reports.PaymentInformation	IsInternational	International Question	AN		1 Req	Must be "Y" or "N".
File.Reports.PaymentInformation	PaymentAmount	Amount of payment	N	0.01-99999999.99	Req	
File.Reports.PaymentInformation	RoutingNumber	Bank routing number	N		9 Req	Must be a valid US routing number.
File.Reports.PaymentInformation	AccountNumber	Bank account number	N		6-17 Req	
File.Reports.PaymentInformation	DebitDate	Date payment is to be debited	DATE		Req	Must be today's date or greater, but not more than 180 days.
File.Reports.PaymentInformation	MemoField	Memo	AN		1-50 Opt	