

Out-of-State Filers: How To File Excise Tax

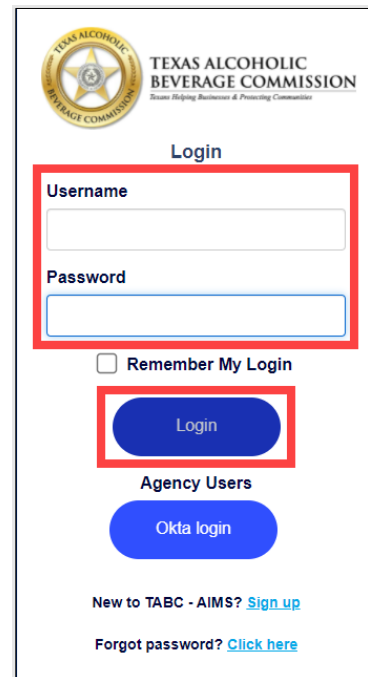
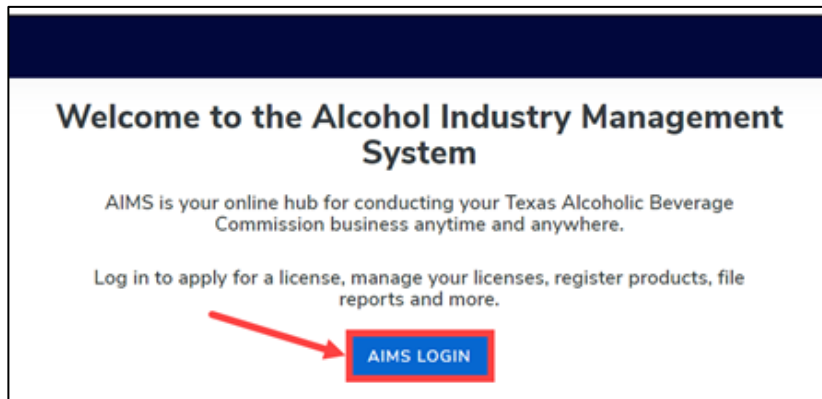
The Alcohol Industry Management System (AIMS) will make it easier for TABC license holders and applicants to do business with TABC anytime and anywhere. This document provides guidance on submitting an excise tax report for Non-Resident Sellers (S), Non-Resident Brewers (BN) and Out-of-State Winery Direct Shippers (DS).

There are two ways to submit the report:

- Online filing
- File upload

1. Log in to AIMS:

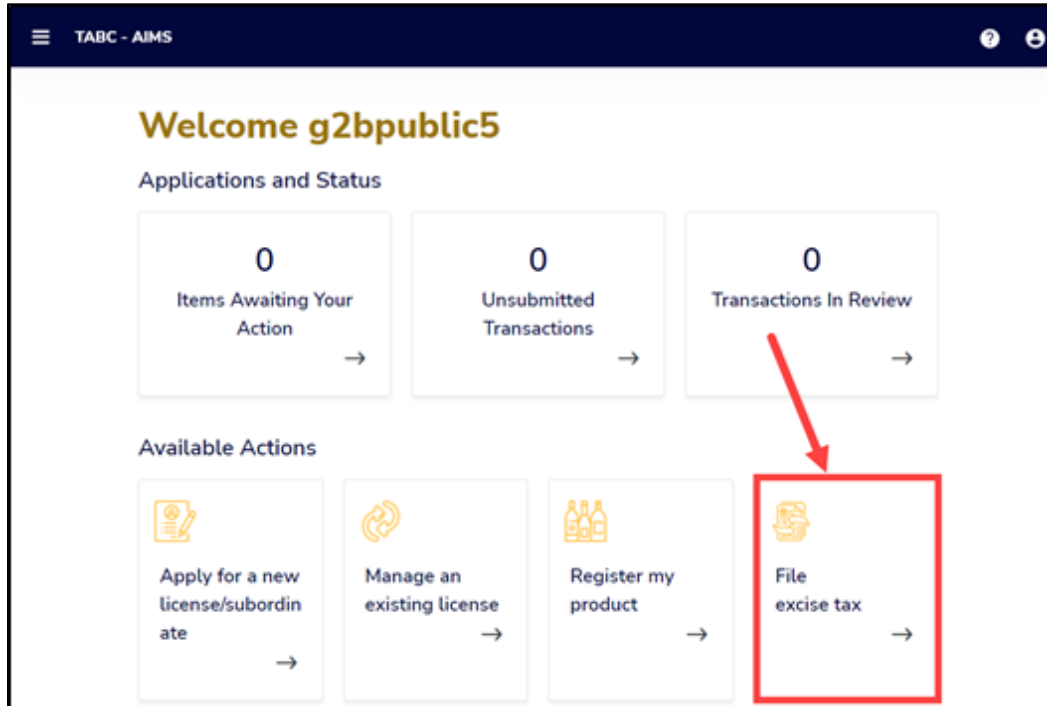
- Enter tabc.texas.gov/aims in Google Chrome or Microsoft Edge on your device.
- Click **Visit AIMS**.
- On the AIMS landing page, click **AIMS LOGIN**.
- Enter **Username** and **Password**. Click the **Login** button.



- If you have several business entities, click the business you want to access. The AIMS dashboard for that business entity will appear.

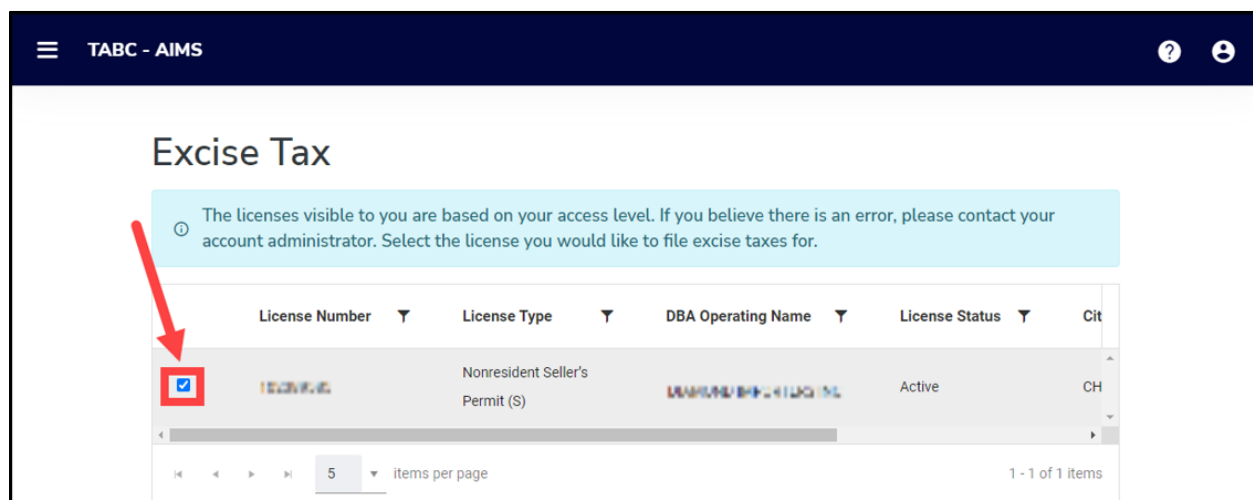
Click the **File excise tax** button.

If you don't have data to enter, skip to Step 6 under **OPTION 2: ONLINE FILING**.



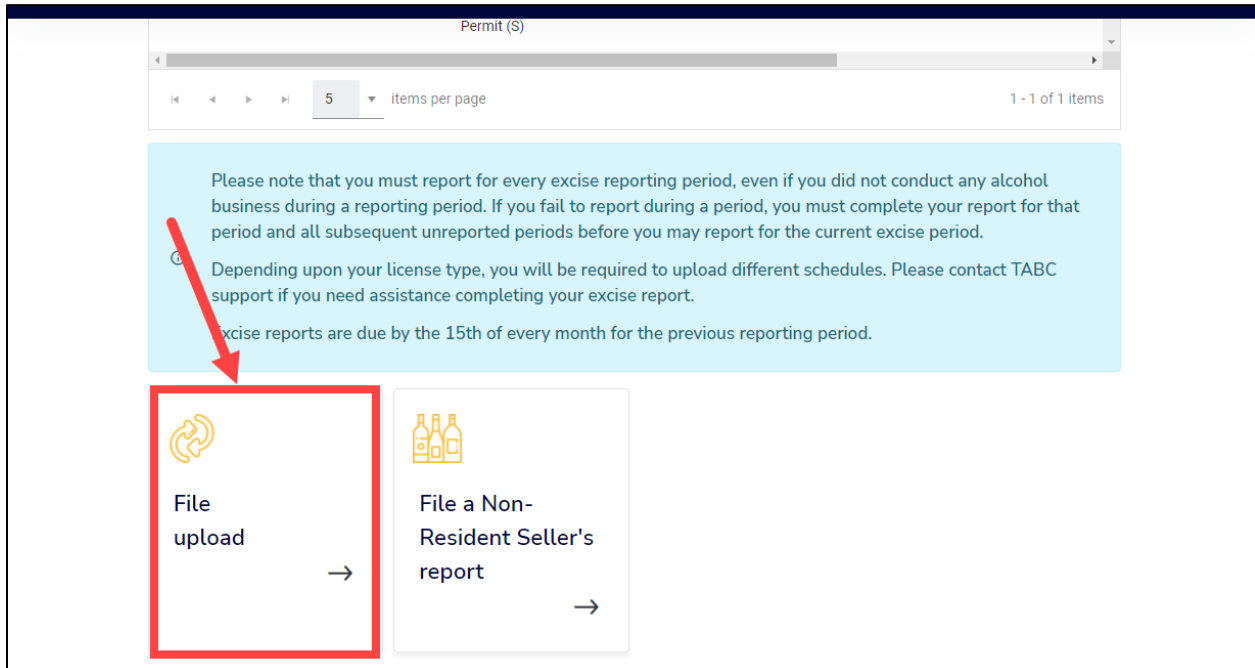
OPTION 1: FILE UPLOAD

- Select the **checkbox** next to the license for which you need to submit excise taxes.



4. Scroll down.

Click the **File upload** button.



Permit (S)

5 items per page 1 - 1 of 1 items

Please note that you must report for every excise reporting period, even if you did not conduct any alcohol business during a reporting period. If you fail to report during a period, you must complete your report for that period and all subsequent unreported periods before you may report for the current excise period.

Depending upon your license type, you will be required to upload different schedules. Please contact TABC support if you need assistance completing your excise report.

Excise reports are due by the 15th of every month for the previous reporting period.

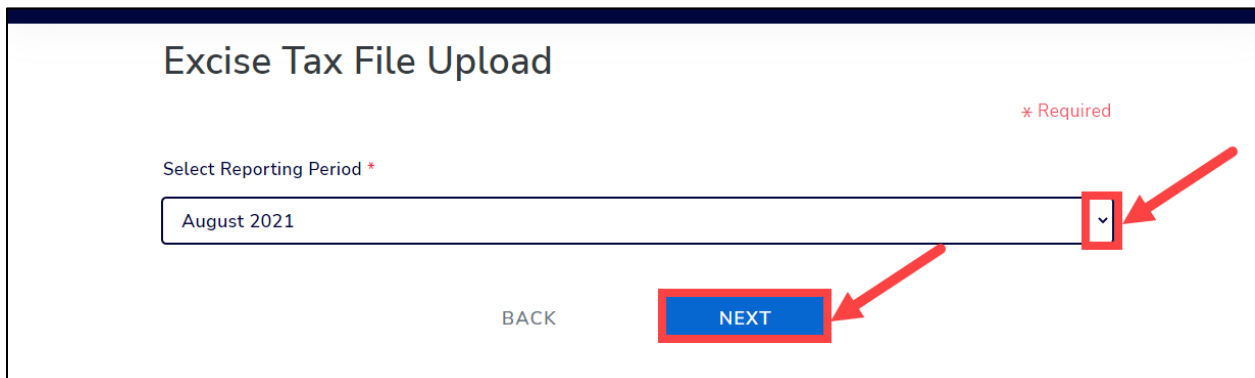
File upload →

File a Non-Resident Seller's report →

5. **Select Reporting Period** from the dropdown list.

Businesses required to file excise tax reports must file their reports between the 1st and 15th of the month, covering activity in the previous month. Because of this, you will typically be selecting the previous month as the reporting period.

Click the **Next** button.



Excise Tax File Upload

* Required

Select Reporting Period *

August 2021

BACK **NEXT**

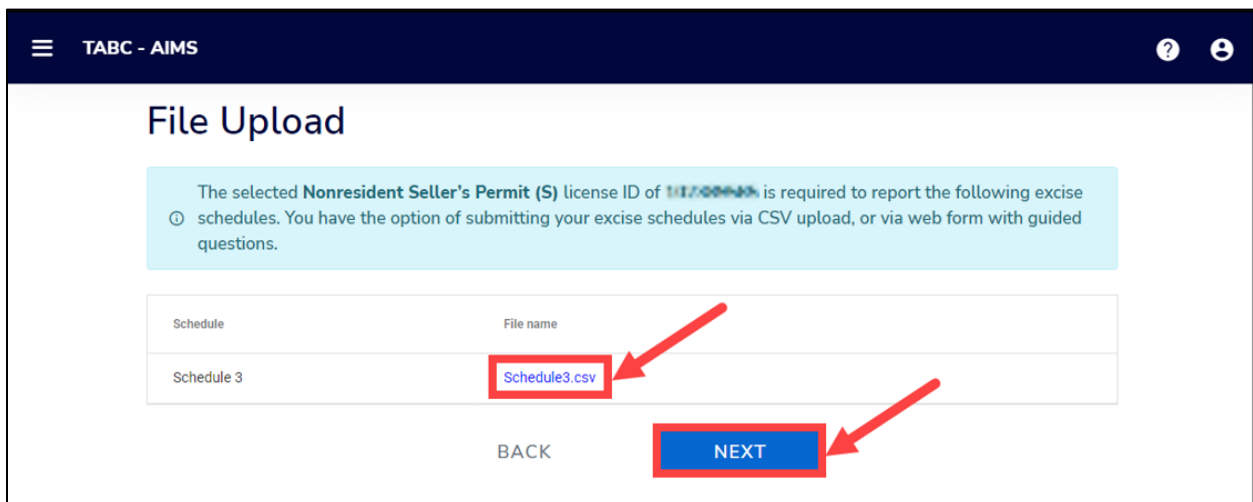
- Download all the required schedules for your license or permit.

The files on this page are templates you will use to enter the necessary information. Click each file name to download the file onto your computer. Below is an example of a Non-Resident Seller (S), which submits Schedule 3. However, Non-Resident Brewer's (BN) will also need to complete and submit Schedule 4. AIMS will automatically display which schedules are required based on the license or permit type you selected in Step 3.

Do not change the file type when you save each file (i.e., keep them as a .CSV files).

Important Note: You will need to ensure Alcohol Type and Transaction Type entries match the text field format provided in this document. If the information is not entered in the exact format listed below, you'll receive an error and won't be allowed to proceed with your submission. Data entry will be based on your permit type.

Once you've downloaded the files, click the **Next** button.



File Upload

The selected **Nonresident Seller's Permit (S)** license ID of **111/000000** is required to report the following excise schedules. You have the option of submitting your excise schedules via CSV upload, or via web form with guided questions.

Schedule	File name
Schedule 3	Schedule3.csv

BACK NEXT

- Complete all the required schedules for your license or permit. Detailed instructions for each permit begin on the next page.

Non-Resident Sellers

Non-resident sellers must report under Schedule 3 shipments of wine and or distilled spirits made to a licensed permittee authorized to import these products into the state.

Schedule 3

The following fields appear in Schedule 3; **however, you only need to complete the fields highlighted in the image below.**

	A	B	C	D	E	F	G	H	I	J	K
1	Permit	Transaction Type	Invoice Date	Invoice Number	Alcohol Type	Quantity	Price	Customer name	Address	Shipper	Tracking
2											

- **Permit (Column A):** TABC permit number of supplying permittees. Need help looking up a new AIMS license number? There are three ways to find an AIMS license number:
 - [AIMS License Search](#)
 - [TABC Licenses lookup table](#)
 - [Public Inquiry](#)
- **Transaction Type (Column B):** “NON-RESIDENT” is the only transaction type option and should be used in Column B in every row you are reporting information.
- **Invoice Date (Column C):** Enter in the format M/D/YYYY, M/DD/YYYY, MM/D/YYYY or MM/DD/YYYY.
- **Invoice Number (Column D):** Can be entered in any format.
- **Alcohol Type (Column E):** Choose the correct alcohol type from the list below.

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons)
UNITS	Distilled Spirits (Units)
OOSLW	Out-of-State Low Wine (14% ABV and lower)
OOSHW	Out-of-State High Wine (more than 14% ABV)
OOSW	Out-of-State Sparkling Wine

- **Quantity (Column F):** Gallon amounts cannot exceed four (4) decimal places to the right. You must enter units using decimals and not fractions.

Correct	Incorrect
101.3333	101 1/3

Non-Resident Brewers

Non-resident brewers must report under Schedule 3 shipments of malt beverage made to a licensed permittee authorized to import these products into the state.

A detailed summary of the brands shipped by package size and count need to be stated under Schedule 4.

Schedule 3

The following fields appear in Schedule 3; **however, you only need to complete the fields highlighted in the image below.**

	A	B	C	D	E	F	G	H	I	J	K
1	Permit	Transaction Type	Invoice Date	Invoice Number	Alcohol Type	Quantity	Price	Customer name	Address	Shipper	Tracking
2											

- **Permit (Column A)** – TABC permit number of supplying permittees. Use the new AIMS license or permit number and enter only numbers with no leading letters.
 - Need help looking up a new AIMS license number? There are three ways to find it:
 - [AIMS License Search](#)
 - [TABC Licenses lookup table](#)
 - [Public Inquiry](#)
- **Transaction Type (Column B):** “NON-RESIDENT” is the only transaction type option and should be used in Column B in every row you are reporting information.
- **Invoice Date (Column C):** Enter in the format M/D/YYYY, M/DD/YYYY, MM/D/YYYY or MM/DD/YYYY.
- **Invoice Number (Column D):** Enter invoice number (no specified format).
- **Alcohol Type (Column E):** “MALT” is the only alcohol type for Non-Resident Brewers.
- **Quantity (Column F):** Gallon amounts cannot exceed four (4) decimal places to the right. You must enter units using decimals and not fractions.

Correct	Incorrect
101.3333	101 1/3

Schedule 4

The following columns populate in Schedule 4.

	A	B	C	D
1	Permit	Brand	Package size	Package count
2				
3				

- **Permit (Column A):** Leave this field blank. Do not enter any information.
- **Brand (Column B):** Enter name from TABC Product Registration Certificate.
- **Package Size (Column C):** Refer to the [chart posted on the TABC Alcohol Excise Taxes webpage](#). Choose the appropriate package size from the Package Size column and enter it exactly as shown in the chart. The chart also provides Quantity and Size for clarity, but the values in those columns do not need to be entered into the schedule.
- **Package Count (Column D):** Enter number of packages, represented as a whole number.

Out-of-State Winery Direct Shipper (DS)

Out-of-State Winery Direct Shippers are required to report all sales and shipments of wine made directly to consumers using a Schedule 3.

Schedule 3

The following fields appear in Schedule 3; **however, you only need to complete the fields highlighted in the image below.**

	A	B	C	D	E	F	G	H	I	J	K
1	Permit	Transaction Type	Invoice Date	Invoice Number	Alcohol Type	Quantity	Price	Customer name	Address	Shipper	Tracking
2											

- **Transaction Type (Column B):** "DIRECT" is the only transaction type option and should be used in Column B in every row where you are reporting information.
- **Invoice Date (Column C):** Enter in the format M/D/YYYY, M/DD/YYYY, MM/D/YYYY or MM/DD/YYYY.
- **Invoice Number (Column D):** Enter invoice number (no specified format).



- **Alcohol Type (Column E):** Choose the correct alcohol type from the list below.

Alcohol Type	Description
OOSLW	Out-of-State Low Wine (14% ABV and lower)
OOSHW	Out-of-State High Wine (more than 14% ABV)
OOSW	Out-of-State Sparkling Wine

- **Quantity (Column F):** Gallon amounts cannot exceed four (4) decimal places to the right. Units cannot be expressed with fractions. You must use decimals instead.

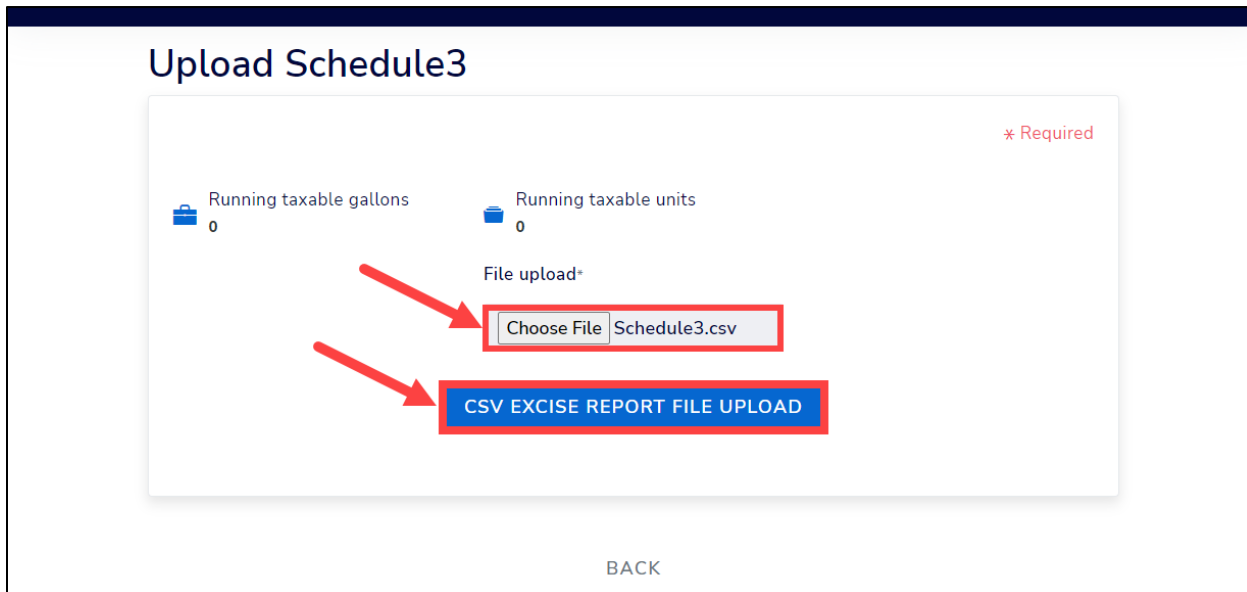
Correct	Incorrect
101.3333	101 1/3

- **Price (Column G):** Enter price per bottle.
- **Customer Name (Column H):** Enter customer's name.
- **Address (Column I):** Enter customer's full address (e.g., 5806 Mesa Drive, Austin, TX 78731).
- **Shipper (Column J):** Enter the name of the licensed carrier used to ship product to the customer.
- **Tracking (Column K):** Enter shipment tracking number.

- Save the file completed schedule file. Return to the AIMS screen and click **Choose File**. Follow the prompts to find the schedule you completed and upload it into AIMS.

Note: AIMS will review each of your files for errors. If errors are found, they will populate at the bottom of the page. You will have to correct the identified errors and reupload the schedule before you can go to the next screen.

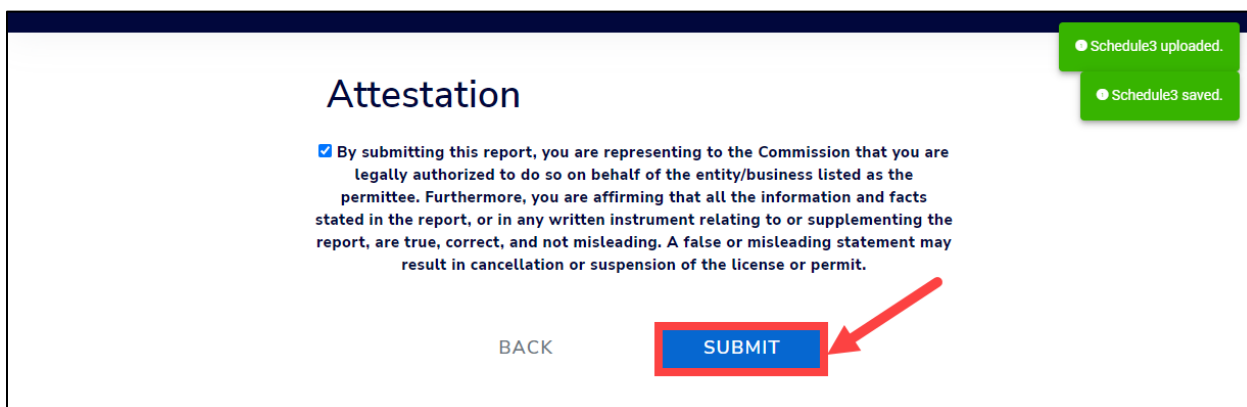
Click the **CSV Excise Report File Upload** button.



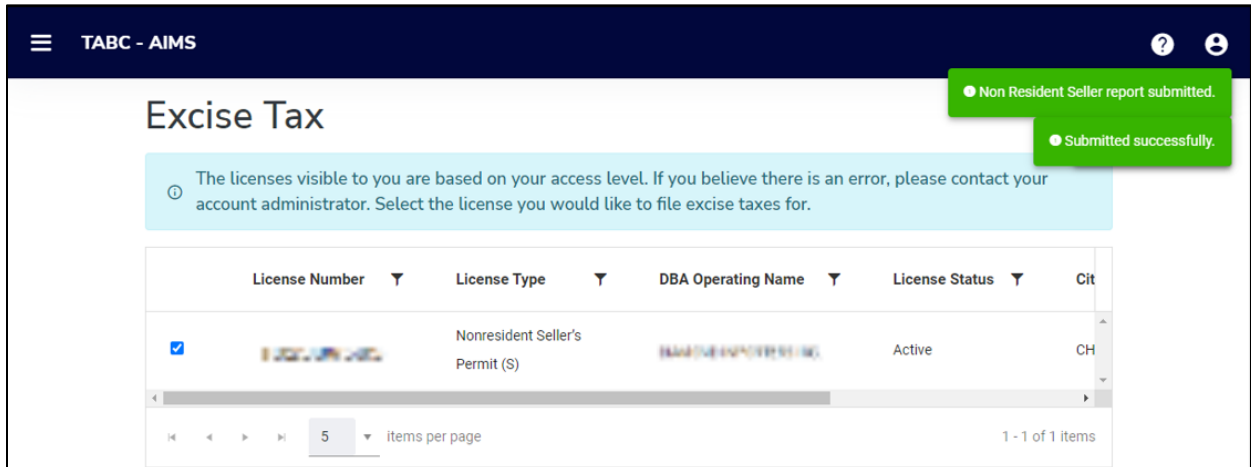
- The green boxes in the upper-right corner will confirm the file was uploaded and saved successfully. Nonresident Brewer's will have to repeat Step 8 and upload Schedule 4.

Click the **Next** button. Read and check the attestation.

- Click the **Submit** button.



11. For Non-Resident Seller's and Non-Resident Brewer's, you will return to the Excise Tax screen. The green boxes in the upper-right corner will confirm your report was submitted successfully.



TABC - AIMS

Excise Tax

● Non Resident Seller report submitted.
● Submitted successfully.

① The licenses visible to you are based on your access level. If you believe there is an error, please contact your account administrator. Select the license you would like to file excise taxes for.

License Number	License Type	DBA Operating Name	License Status	Cit
<input checked="" type="checkbox"/>	Nonresident Seller's Permit (S)	BARBON IMPORTERS INC.	Active	CH

5 items per page 1 - 1 of 1 items

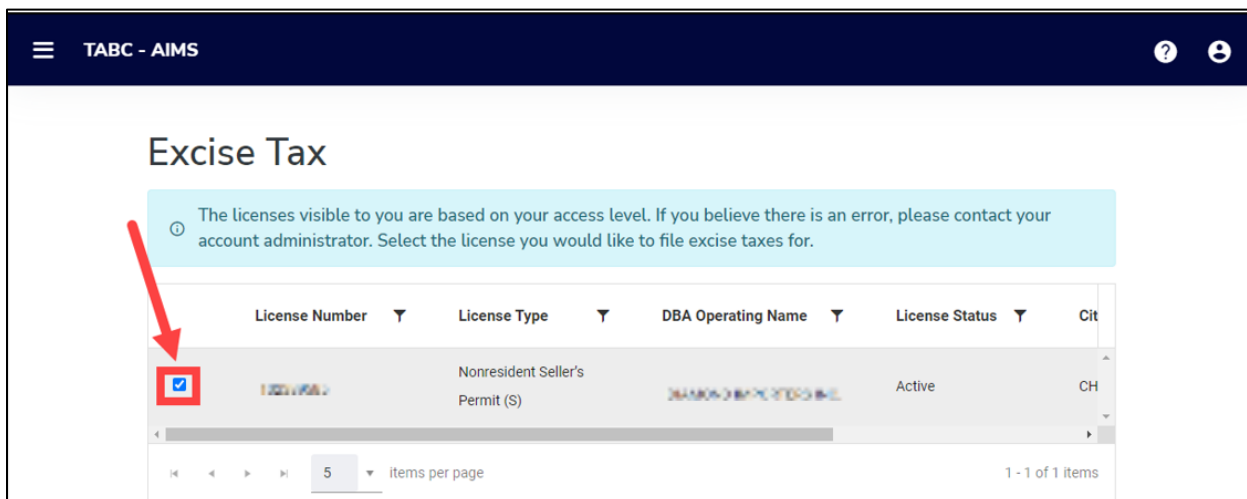
You will be directed to the payment screen, if applicable. Review the charges and scroll down.

Click the **Pay Now** button to be taken to Texas.gov for payment.

OPTION 2: ONLINE FILING

Complete steps 1 and 2 at the beginning of this guide.

3. Select the **checkbox** next to the license for which you need to submit excise taxes.



TABC - AIMS

Excise Tax

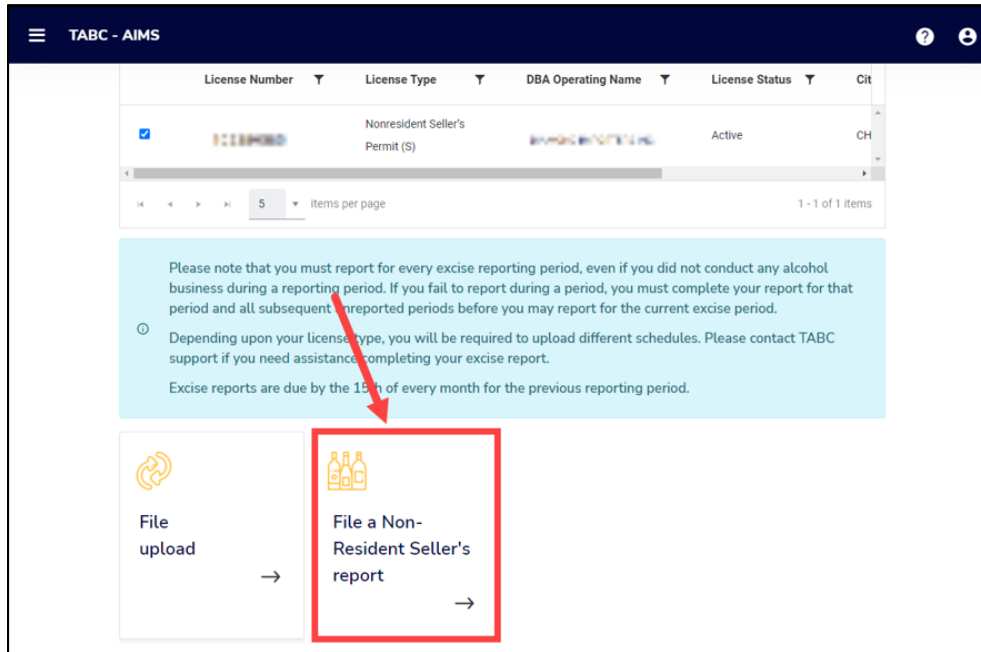
① The licenses visible to you are based on your access level. If you believe there is an error, please contact your account administrator. Select the license you would like to file excise taxes for.

License Number	License Type	DBA Operating Name	License Status	Cit
<input checked="" type="checkbox"/>	Nonresident Seller's Permit (S)	BARBON IMPORTERS INC.	Active	CH

5 items per page 1 - 1 of 1 items

4. Scroll down.

Click the **File a Non-Resident Seller's report, File a Non-Resident Brewer's report or Online filing** button. The image below is an example for a Non-Resident Seller's report.

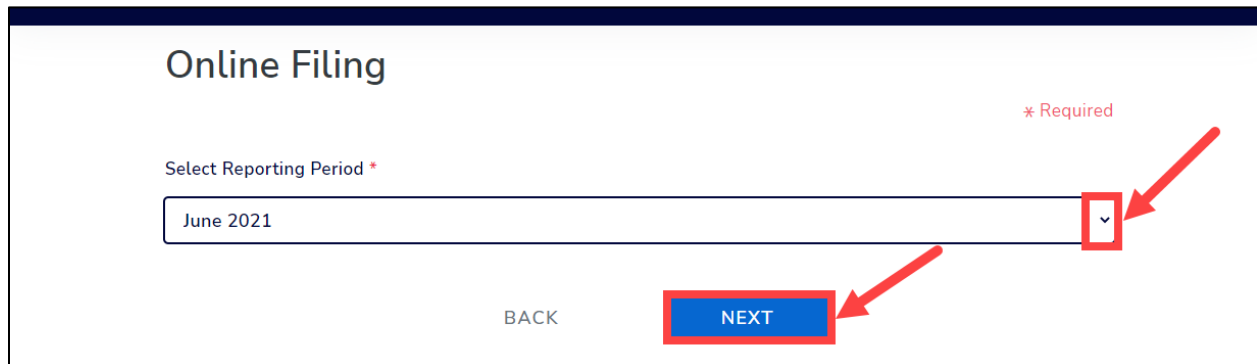


The screenshot shows the TABC - AIMS interface. At the top, there's a header with the TABC - AIMS logo and a user profile icon. Below the header is a table with columns: License Number, License Type, DBA Operating Name, License Status, and City. The table contains one row for a 'Nonresident Seller's Permit (S)' with status 'Active' and city 'CH'. Below the table, there's a note about reporting periods and a button labeled 'File a Non-Resident Seller's report' which is highlighted with a red box. A red arrow points from the 'File a Non-Resident Seller's report' button in the table to the 'File a Non-Resident Seller's report' button at the bottom.

5. **Select Reporting Period** from the dropdown list.

Businesses required to file excise tax reports must file their reports between the 1st and the 15th of the month, covering activity in the previous month. Because of this, you will typically be selecting the previous month as the reporting period.

Click the **Next** button.



The screenshot shows the 'Online Filing' form. It has a title 'Online Filing' and a red asterisk indicating a required field. The form has a dropdown menu labeled 'Select Reporting Period *' with 'June 2021' selected. A red box highlights the dropdown arrow, and a red arrow points to it. Below the dropdown menu are two buttons: 'BACK' and 'NEXT'. The 'NEXT' button is highlighted with a red box, and a red arrow points to it.

6. AIMS will automatically display which schedules are required based on the license or permit type you selected in Step 3. Complete the fields and click the **Add Record** button when complete. Descriptions on what to enter for each Schedule and business type begin on the next page.

If you don't have any data to enter for this portion of the report, click **View** and then **Next** to continue. [Watch this brief video clip for an example.](#)

Non-Resident Seller's Report

Add

View

Transaction type *

Invoice number *

Invoice date *

Non-resident

4567889

06/01/2021

Alcohol Type *

Quantity *

Permit *

OOSLW

10

45489579

BACK

ADD RECORD

If successful, a green box will appear confirming the record is saved. Repeat this step until you have entered all entries.

Non-Resident Seller's Report

Add

View

Record is saved.

Non-Resident Sellers

Non-resident sellers must report under Schedule 3 shipments of wine and or distilled spirits made to a licensed permittee authorized to import these products into the state.

Schedule 3

Non-Resident Seller's Report

Add

View

Transaction type *

Invoice number *

Invoice date *

Non-resident

4567889

06/01/2021

Alcohol Type *

Quantity *

Permit *

OOSLW

10

45489579

BACK

ADD RECORD

- Permit:** TABC permit number of supplying permittees. Need help looking up a new AIMS license number? There are three ways to find an AIMS license number:
 - [AIMS License Search](#)
 - [TABC Licenses lookup table](#)
 - [Public Inquiry](#)
 - Transaction Type:** “NON-RESIDENT” is the only transaction type option.
 - Invoice Date:** Enter the invoice date using the calendar.
- Invoice Number:** Can be entered in any format.



- **Alcohol Type** : Choose the correct alcohol type from the list below.

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons)
UNITS	Distilled Spirits (Units)
OOSLW	Out-of-State Low Wine (14% ABV and lower)
OOSHW	Out-of-State High Wine (more than 14% ABV)
OOSSW	Out-of-State Sparkling Wine

- **Quantity (Column F)**: Gallon amounts cannot exceed four (4) decimal places to the right. You must enter units using decimals and not fractions.

Correct	Incorrect
101.3333	101 1/3

Non-Resident Brewers

Non-resident brewers must report under Schedule 3 shipments of malt beverage made to a licensed permittee authorized to import these products into the state.

A detailed summary of the brands shipped by package size and count need to be stated under Schedule 4.

Schedule 3

- **Permit:** TABC permit number of supplying permittees. Use the new AIMS license or permit number and enter only numbers with no leading letters.
 - Need help looking up a new AIMS license number? There are three ways to find it:
 - [AIMS License Search](#)
 - [TABC Licenses lookup table](#)
 - [Public Inquiry](#)
- **Transaction Type:** “NON-RESIDENT” is the only transaction type option and should be used in Column B in every row you are reporting information.
- **Invoice Date:** Enter the invoice date using the calendar.
- **Invoice Number:** Enter invoice number (no specified format).
- **Alcohol Type:** “MALT” is the only alcohol type for Non-Resident Brewers.
- **Quantity:** Gallon amounts cannot exceed four (4) decimal places to the right. You must enter units using decimals and not fractions.

Correct	Incorrect
101.3333	101 1/3

Schedule 4

- **Brand:** Enter name from TABC Product Registration Certificate.
- **Package Size:** Choose the appropriate package size from the dropdown. For reference, you can view this [chart posted on the TABC Alcohol Excise Taxes webpage](#). The chart also provides Quantity and Size for clarity, but the values in those columns do not need to be entered into AIMS.
- **Package Count:** Enter number of packages, represented as a whole number.

Out-of-State Winery Direct Shipper (DS)

Out-of-State Winery Direct Shippers are required to report all sales and shipments of wine made directly to consumers using a Schedule 3.

Schedule 3

- **Transaction Type:** "DIRECT" is the only transaction type option. Select "DIRECT."
- **Invoice Date:** Enter the invoice date using the calendar.
- **Invoice Number:** Enter invoice number (no specified format).
- **Alcohol Type:** Choose the correct alcohol type from the list below.

Alcohol Type	Description
OOSLW	Out-of-State Low Wine (14% ABV and lower)
OOSHW	Out-of-State High Wine (more than 14% ABV)
OOSSW	Out-of-State Sparkling Wine

- **Quantity:** Gallon amounts cannot exceed four (4) decimal places to the right. Units cannot be expressed with fractions. You must use decimals instead.

Correct	Incorrect
101.3333	101 1/3

- **Price:** Enter price per bottle.
- **Customer Name:** Enter customer's name.
- **Address:** Enter customer's full address (e.g., 5806 Mesa Drive, Austin, TX 78731).
- **Shipper:** Enter the name of the licensed carrier used to ship product to the customer.
- **Tracking:** Enter shipment tracking number.



7. Click **View** and review your entries.
8. Click the **Next** button.

Non-Resident Seller's Report

Add **View**

EXPORT TO EXCEL

Invoice...	Invoice	Permit	Quant...	Trans...	Alcohol Type	
06/01/2021	4567889	45489579	10	Non-resident	OOSLW	

5 items per page 1 - 1 of 1 items

NEXT

Note: Non-Resident Brewers will be directed to Schedule 4, where you will enter the brands shipped for the reporting month. If no business was conducted for the reporting period, you may select **View** and click **Next** to proceed.

9. Read and check the attestation.
10. Click the **Submit** button.

Attestation

☒ By submitting this report, you are representing to the Commission that you are legally authorized to do so on behalf of the entity/business listed as the permittee. Furthermore, you are affirming that all the information and facts stated in the report, or in any written instrument relating to or supplementing the report, are true, correct, and not misleading. A false or misleading statement may result in cancellation or suspension of the license or permit.

BACK **SUBMIT**



11. Non-Resident Sellers and Non-Resident Brewers will return to the Excise Tax screen. The green boxes in the upper-right corner will confirm your report was submitted successfully.

Excise Tax

The license will be renewed on your behalf. If you believe there is an error, please contact your agent.

- Non Resident Seller report submitted.
- Submitted successfully.