

How To File Excise Tax Reports: Carrier's Permit (C)

This document will provide guidance for submitting an excise tax report for the Carrier's Permit (C). Businesses with a C Permit must submit a **Carrier Report**.

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.

There are two ways to submit the information:

- **File upload** allows you to upload spreadsheets (CSV files). You will download the template files, enter information in the provided fields and upload the completed spreadsheets.
- **Online filing** allows you to manually enter each piece of information through an online form. You should also use this filing method if you have no records to add for the reporting month.

Business that filed paper excise tax or direct shippers reports after Oct. 1, 2021:

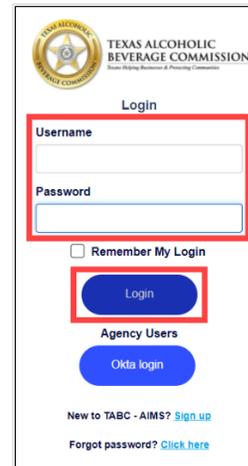
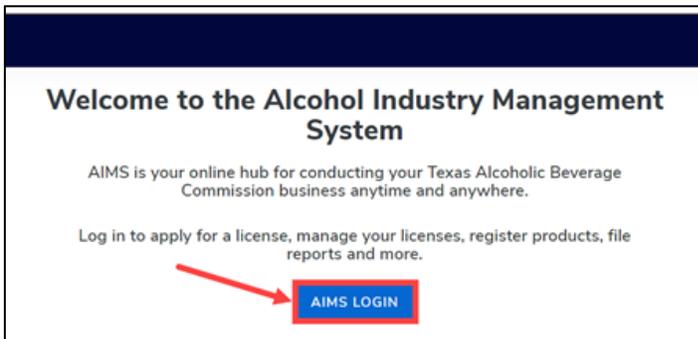
- **If AIMS indicates you must submit information that you previously submitted in paper reports:** Email excise.tax@tabc.texas.gov and include the following information:
 - License or permit number and trade name associated with the report you are filing.
 - An attachment of your submitted excise tax report.
 - The reporting period of the last report you filed on paper.

You are receiving this message because TABC staff must manually enter paper reports before the numbers appear in AIMS. The previous report must be entered before you can complete the next report in AIMS. By sending an email, staff can let you know when your paper report has been input into AIMS, so you can file your report online.

- **If AIMS does not prompt you to enter information for previous months:** Follow the instructions online to complete your report. TABC has entered your previous paper reports into AIMS, and you can begin filing online.

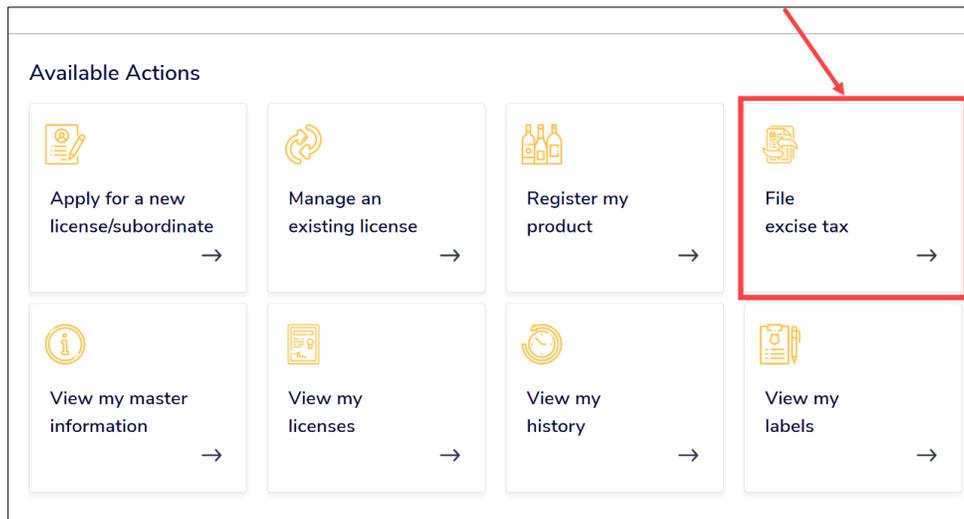
1. Log in to AIMS:

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



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

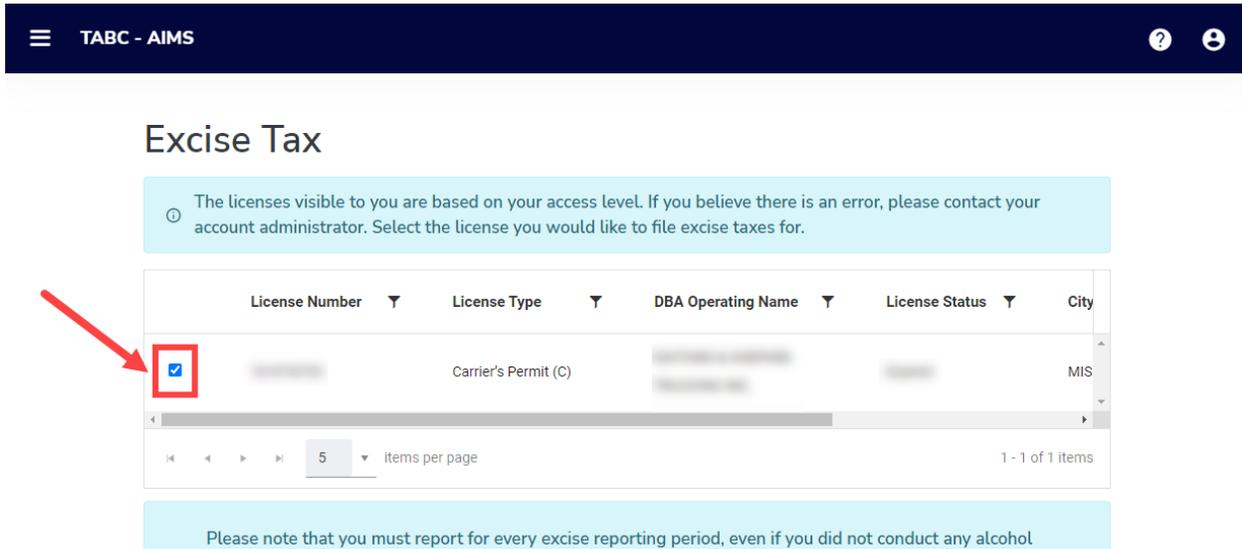
Click the **File excise tax** button.



i If you have **no records to add**, use **OPTION 2: ONLINE FILING** and refer to the [How To File Excise Tax Zero Shipment Report \(S, BN, C and J/JD\) User Guide](#) for more information.

OPTION 1: FILE UPLOAD

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



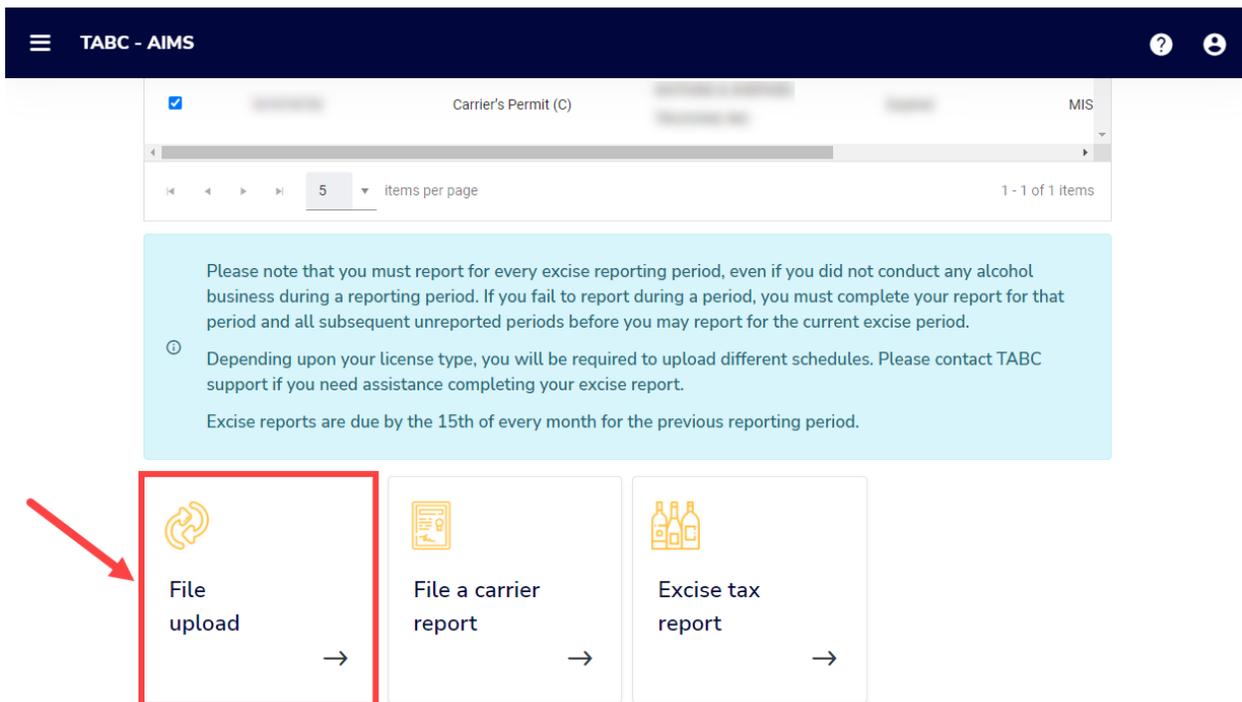
The licenses visible to you are based on your access level. If you believe there is an error, please contact your account administrator. Select the license you would like to file excise taxes for.

License Number	License Type	DBA Operating Name	License Status	City
<input checked="" type="checkbox"/>	Carrier's Permit (C)			MIS

Please note that you must report for every excise reporting period, even if you did not conduct any alcohol

4. Scroll down.

Click the **File upload** button.



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 carrier report →

Excise tax report →



5. **Select Reporting Period** from the dropdown list. You will typically select the previous month as the reporting period.

Click the **Next** button.

6. Download the required schedule for your permit.

The files on this page are templates you will use to enter the necessary information. Click the file name to download the file onto your computer. AIMS will automatically display which schedules are required based on the permit.

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

Important Note: You will need to ensure all 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.

7. Complete all the required schedules for your permit. See detailed instructions for your schedule.

Carrier Report

The Carrier Report requires the following fields:

	A	B	C	D	E	F	G	H	I
1	DateShipped	Consignor	PointofOrigin	Consignee	Destination	FreightBillNumber	NumberofPackages	CommodityType	DateDelivered
2									

How To Complete

Fill in each cell with the information as outlined.

Date Shipped (Column A): Enter in the format MM/DD/YYYY or MM-DD-YYYY.

Consignor (Column B): Name of party sending shipment.

Point of Origin (Column C): City and state of location where product will be picked up (e.g., Austin, TX).

Consignee (Column D): Name of party receiving shipment.

Destination (Column E): City and state of location where product will be delivered (e.g., Austin, TX).

Freight Bill Number (Column F): This number can be entered in any format.

Number of Packages (Column G): Must be whole numbers.

CommodityType (Column H): Choose the correct alcohol type from the list below.

Alcohol Type	Description
Malt	Distilled Spirits (Gallons)
Spirits	Distilled Spirits (Units)
Wine	Texas Low Wine (14% ABV and lower)

Delivery Date (Column I): Enter in the format MM/DD/YYYY or MM-DD-YYYY. The Delivery Date should either be the same day as the Date Shipped or a future date.



8. **Upload the Carrier Report.** Click **Choose File** and find the completed file on your computer.

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

If entries are correct, the “Next” button will populate. Click “Next” to continue with the report submission. If errors are found, correct them and re-upload.



Upload Carrier Report

* Required

File upload*

Choose File CarrierReport.csv

CSV EXCISE REPORT FILE UPLOAD

BACK NEXT

9. Review the Attestation and 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

OPTION 2: ONLINE FILING

Complete steps 1-2 above.

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



Excise Tax

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.



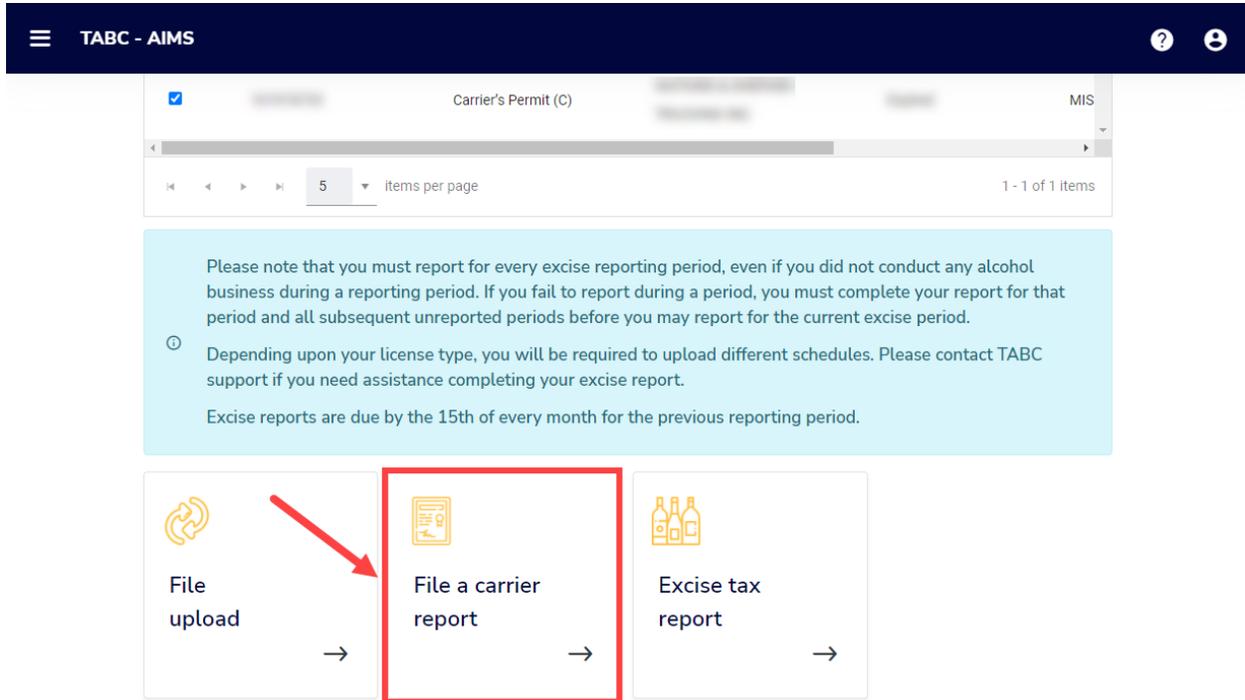
License Number	License Type	DBA Operating Name	License Status	City
	Carrier's Permit (C)			MIS

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

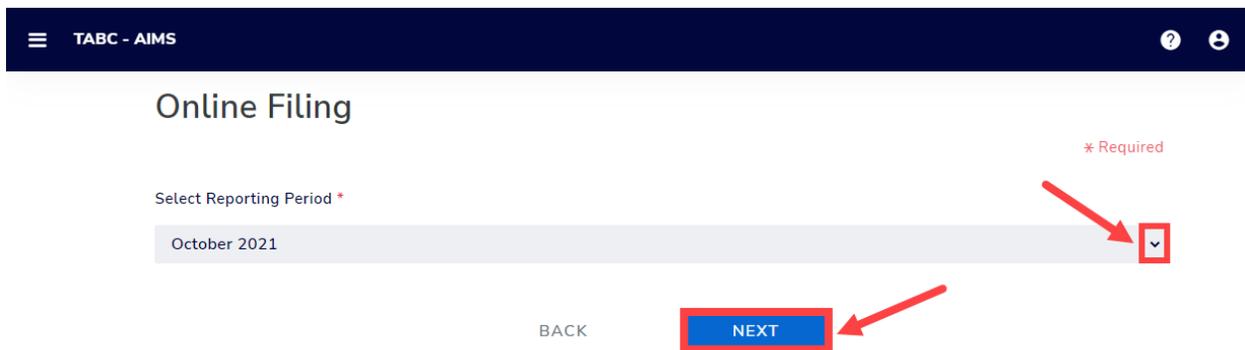


4. Click the **File a carrier report** button.



5. **Select Reporting Period** from the dropdown list. You will typically be selecting the previous month as the reporting period.

Click the **Next** button.



AIMS will automatically display which schedules are required based on the permit type.

6. Add your record(s) to the **Carrier Report**.

If you have **no records to add**, refer to the [How to File Excise Tax Zero Shipment Report \(S, BN, C and J/JD\) User Guide](#) for more information.



Submit Carrier Report

Add View

Please select the check box if there are no records to add * Required

Date shipped * <input type="text" value="09/01/2021"/>	Consignor * <input type="text"/>	Point of origin * <input type="text"/>
Consignee * <input type="text"/>	Destination * <input type="text"/>	Freight bill number * <input type="text"/>
Number of packages * <input type="text" value="0"/>	Commodity * <input type="text" value="Select"/>	Delivery date * <input type="text" value="09/01/2021"/>

BACK
ADD RECORD

Carrier Report

Carrier report requires the above fields:

How To Complete

Fill in each field with the information as outlined.

Enter **Date Shipped**: Enter in the format MM/DD/YYYY or MM-DD-YYYY.

Enter **Consignor**: Name of party sending shipment.

Enter **Point of Origin**: City and state of location where product will be picked up (e.g., Austin, TX).

Enter **Consignee**: Name of party receiving shipment.

Enter **Destination**: City and state of location where product will be delivered (e.g., Austin, TX).

Enter **Freight Bill Number**: Can be entered in any format.



Enter **Number of Packages**: Must be whole numbers.

Enter **Commodity**: Choose the correct alcohol type from the list below.

Alcohol Type	Description
Malt	Distilled Spirits (Gallons)
Spirits	Distilled Spirits (Units)
Wine	Texas Low Wine (14% ABV and lower)

Enter **Delivery Date**: Enter in the format MM/DD/YYYY or MM-DD-YYYY. Delivery Date should either be the same day as the Date Shipped or a future date.

Click the **Add Record** button when complete. Repeat this process for each record.



Submit Carrier Report

Add **View**

Please select the check box if there are no records to add * Required

Date shipped * Consignor * Point of origin *

Consignee * Destination * Freight bill number *

Number of packages * Commodity * Delivery date *

[BACK](#)
ADD RECORD



7. Once all records have been entered, click **View**.

TABC - AIMS Record is saved.

Submit Carrier Report

Add **View**

Please select the check box if there are no records to add * Required

Date shipped * Consignor * Point of origin *

Consignee * Destination * Freight bill number *

Number of packages * Commodity * Delivery date *

[BACK](#) [ADD RECORD](#)

8. Check that the information is correct.

Click the **Next** button.

TABC - AIMS Record is saved.

Submit Carrier Report

Add **View**

[EXPORT TO EXCEL](#)

S...	D...	C...	C...	P...	D...	Comm...	P...	Trackin...
09/01/2021	09/01/2021					Malt	100	454545

5 Items per page 1 - 1 of 1 items

[NEXT](#)



9. Review the Attestation and 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](#)