

How To File Excise Tax Reports: Nonresident Seller's Permit (S)

This document will provide guidance for submitting an excise tax report for the Nonresident Seller's Permit (S). Each permit holder must submit information known as "schedules." S Permit holders must submit Schedule 3.

Under **Schedule 3**, a nonresident seller reports shipments of wine and/or distilled spirits made to a licensed permittee authorized to import these products into the state.

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:

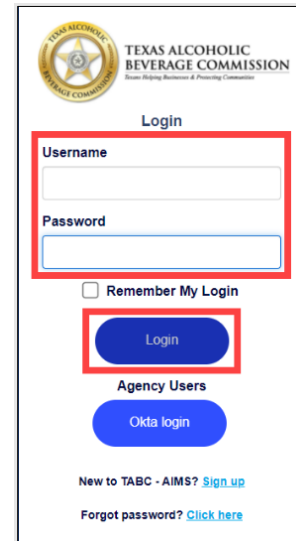
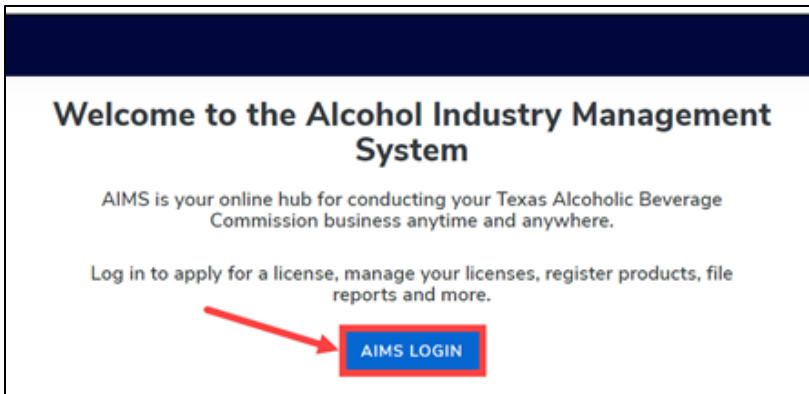
- **File upload** allows you to upload spreadsheets (CSV files). You will download the template files, enter information in the provided fields and upload the completed spreadsheets.
- **Online filing** allows you to manually enter each piece of information through an online form.

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.

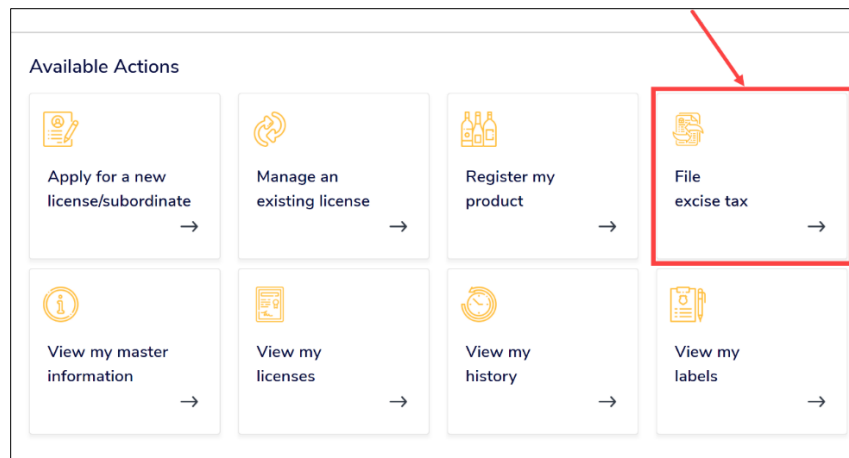
1. Log in to AIMS:

- 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 license 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
<input checked="" type="checkbox"/>	Nonresident Seller's Permit (S)			NEV

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.

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 →



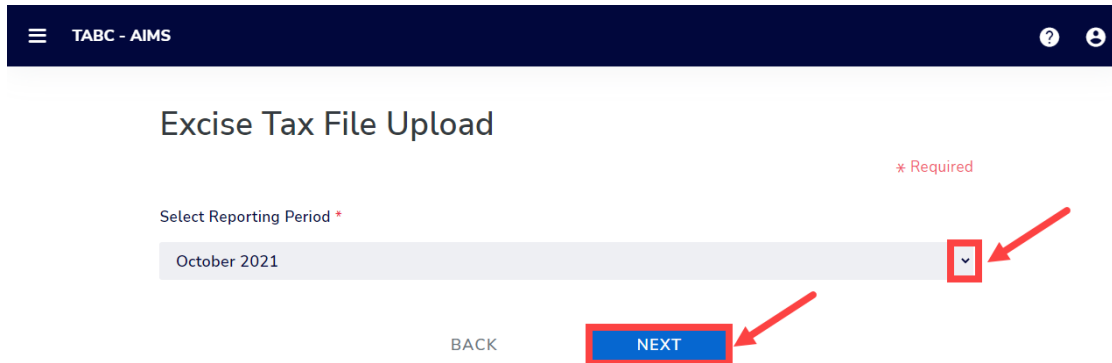
File a Non-Resident Seller's report →



Excise tax report →

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

Click the **Next** button.



Excise Tax File Upload

* Required

Select Reporting Period *

October 2021

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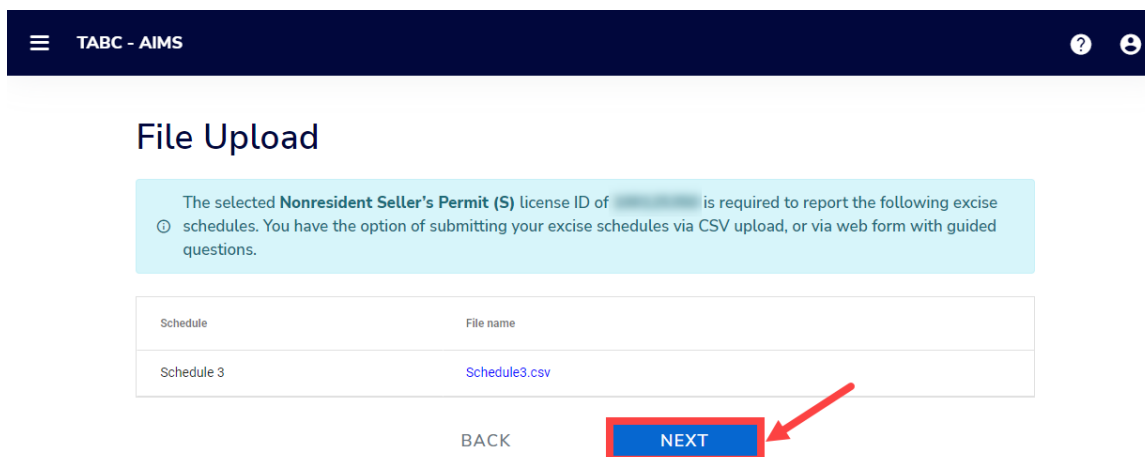
6. Download all the required schedules for your permit.

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 schedule is required based on the permit you selected in Step 3.

Do not change the file type or column headings when you save the file (i.e., keep it as a CSV file).

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 [redacted] 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

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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 Address	Shipper	Tracking	
2											
3											

How To Complete

Fill in each cell with the information as outlined below.

Permit (Column A) – TABC permit number of receiving 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): Can be entered in any format.

AlcoholType (Column E): Choose the correct alcohol type from the list below and type them exactly as they appear:

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons)
UNITS	Distilled Spirits (Units)
OOSLW	Out-of-state low wine – 14% ABV and lower (gallons)
OOSHW	Out-of-state high wine – more than 14% ABV (gallons)
OOSSW	Out-of-state sparkling wine (gallons)

Quantity (Column F): Gallon amounts cannot exceed four (4) decimal places to the right. You must use decimals when entering units and not fractions.

Correct	Incorrect
101.3333	101 1/3

Complete the information and save the files to your computer. Be sure you do not change the file format and maintain the CSV file type.

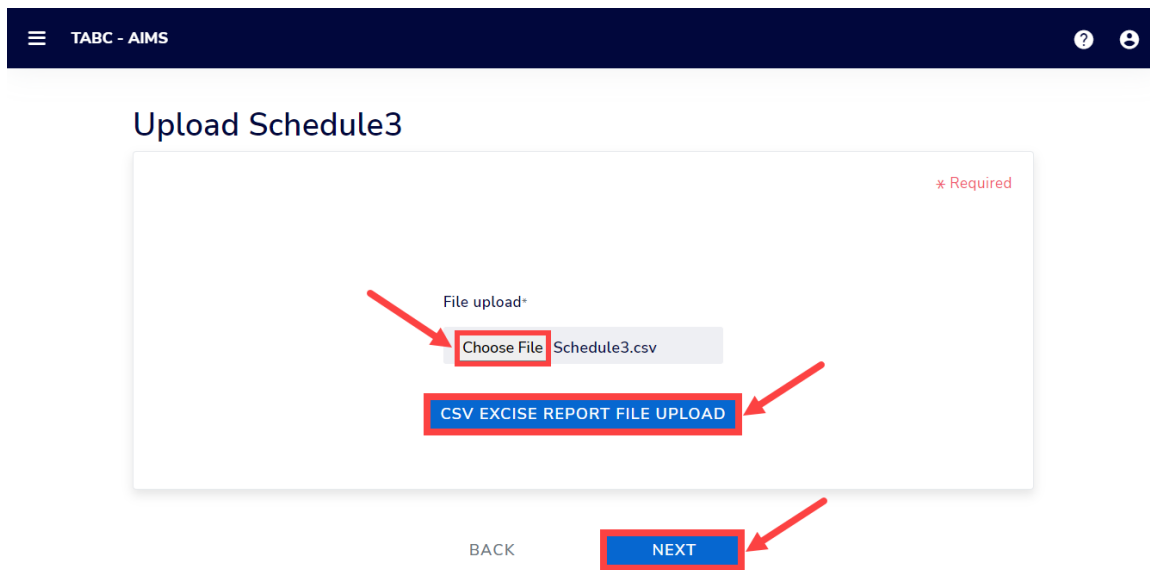
For example, a non-resident seller that is recording a shipment of 100 gallons of wine from outside Texas that is 14% alcohol by volume or lower to a business with permit number 11111111 with invoice number 12345 would enter that information as such:

	A	B	C	D	E	F	G	H	I	J
1	Permit	Transaction Type	Invoice Date	Invoice Number	Alcohol Type	Quantity	Price	Address	Shipper	Tracking
2	11111111	NON-RESIDENT	1/1/2021	12345	OOSLW	100				

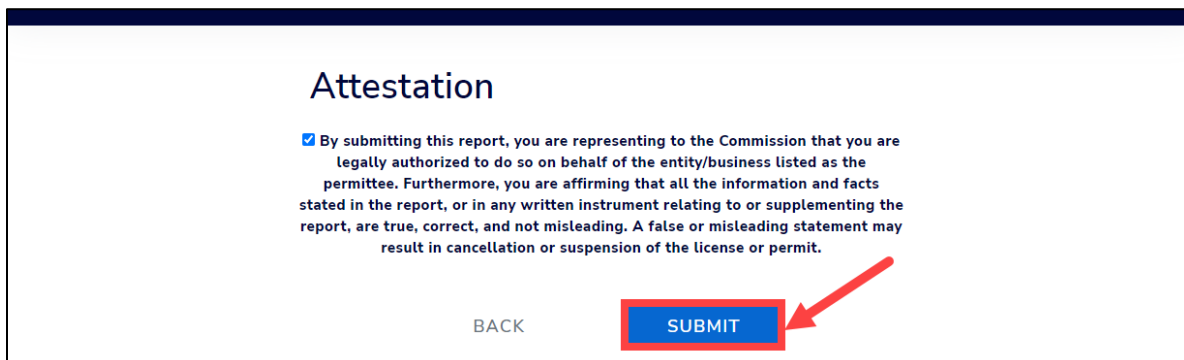
7. **Upload Schedule 3.** Click **Choose File** and find the completed file on your computer.

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

If entries are correct, you will be directed to the next schedule. If errors are found, correct them and re-upload.



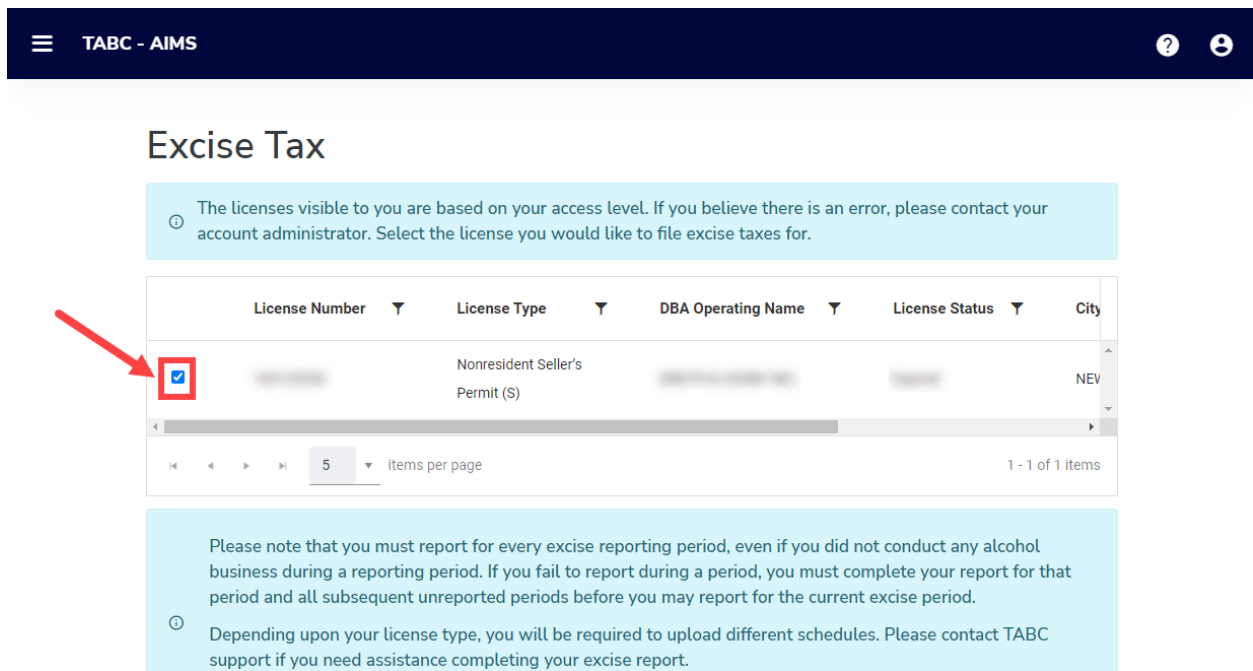
8. Review the Attestation and click the **Submit** button.



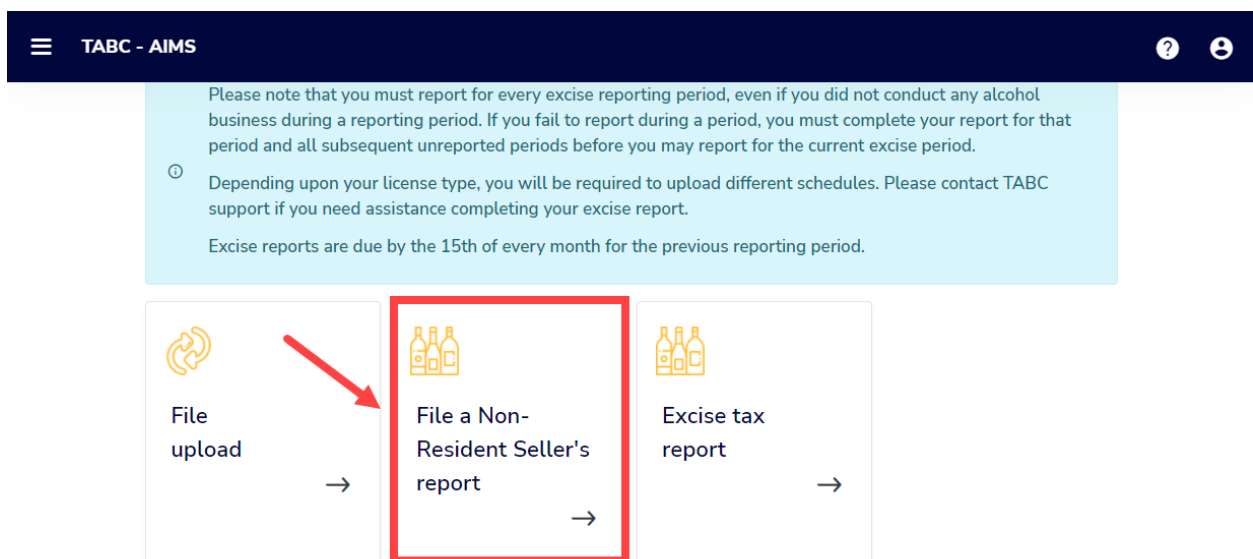
OPTION 2: ONLINE FILING

Complete steps 1-2 above.

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

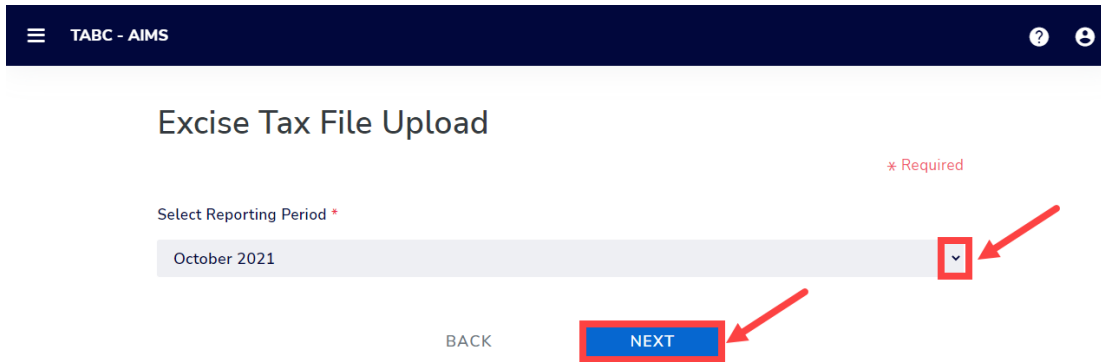


4. Click the **File a Non-Resident Seller's report** button.



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

Click the **Next** button.



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Excise Tax File Upload

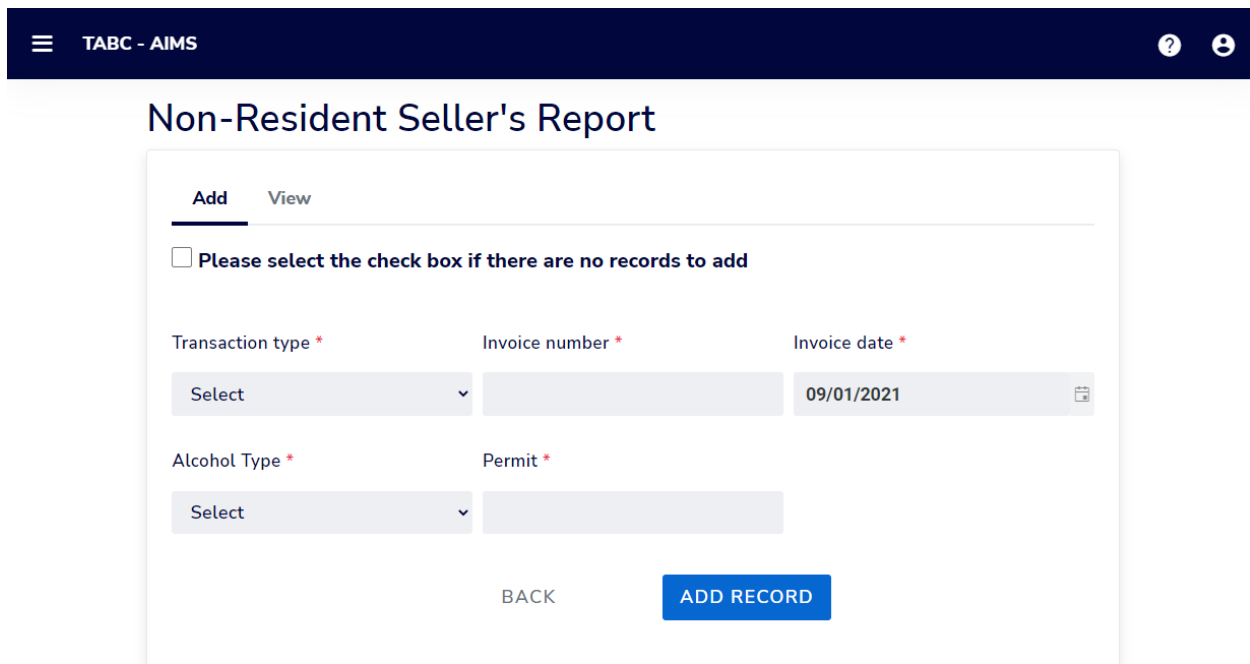
Select Reporting Period * * Required

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6. Add your record(s) to the **Non-Resident Seller's 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.



TABC - AIMS

Non-Resident Seller's Report

Add View

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

Transaction type * Invoice number * Invoice date *

Select [] 09/01/2021

Alcohol Type * Permit *

Select []

BACK ADD RECORD

Select **Transaction Type** from the dropdown list. Select the only option: NON-RESIDENT.

Enter **Invoice Number**.

Enter **Invoice Date**.

Select **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 (gallons)
OOSHW	Out-of-state high wine – more than 14% ABV (gallons)
OOSSW	Out-of-state sparkling wine (gallons)

Enter **Permit**. TABC permit number of receiving 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](#)

Click the **Add Record** button when complete. Complete the form for each alcohol type you sell.

Non-Resident Seller's Report

Add View

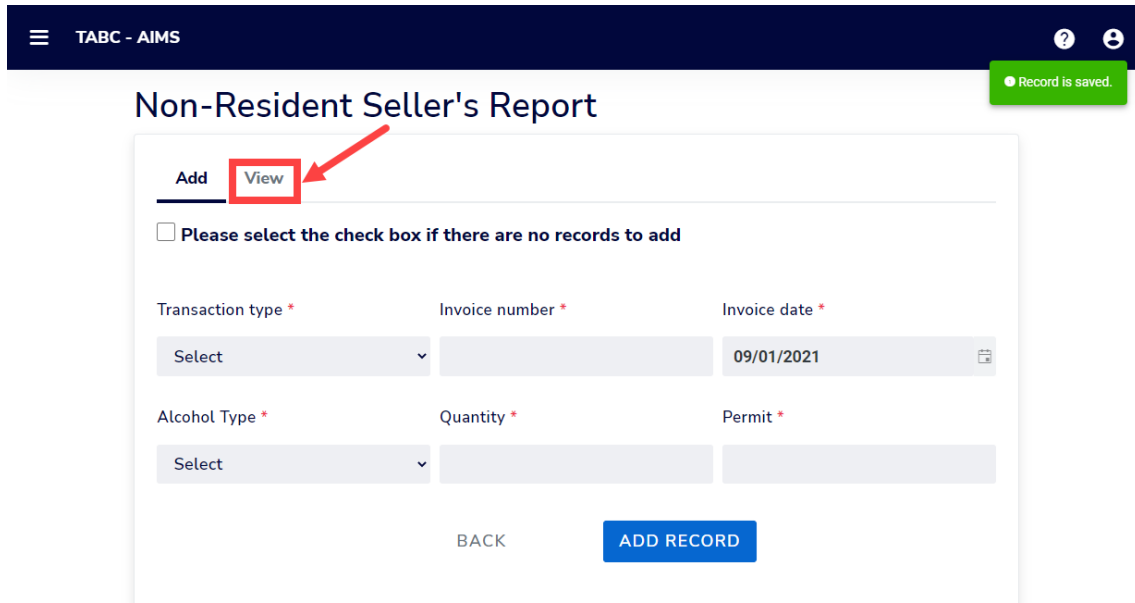
Please select the check box if there are no records to add

Transaction type *	Invoice number *	Invoice date *
Non-resident ▼	87878787	09/01/2021
Alcohol Type *	Quantity *	Permit *
OOSSW ▼	250	1111111

BACK
ADD RECORD

Once all alcohol types have been entered, click **View**.

You must click **View** to proceed with your submission.



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Record is saved.

Non-Resident Seller's Report

Add **View** →

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

Transaction type * Invoice number * Invoice date *

Select [] 09/01/2021 [📅]

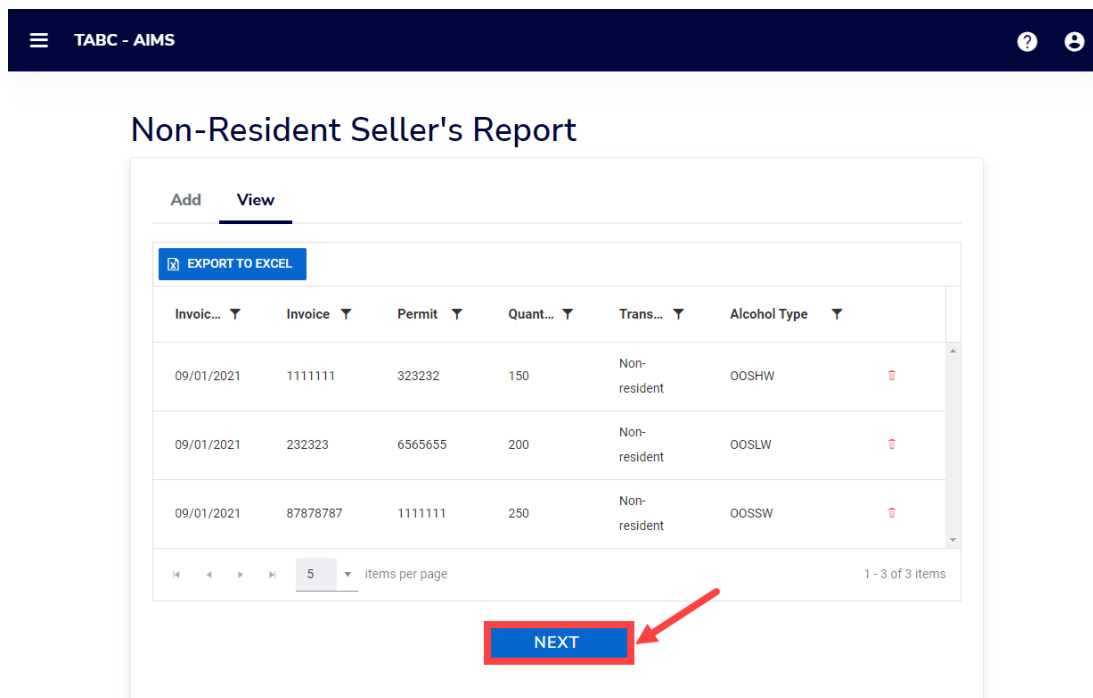
Alcohol Type * Quantity * Permit *

Select [] [] []

BACK ADD RECORD

7. Check that the information is correct.

Click the **Next** button.



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Non-Resident Seller's Report

Add **View**

[EXPORT TO EXCEL](#)

Invoice...	Invoice	Permit	Quant...	Trans...	Alcohol Type
09/01/2021	1111111	323232	150	Non-resident	OOSHW
09/01/2021	232323	6565655	200	Non-resident	OOSLW
09/01/2021	87878787	1111111	250	Non-resident	OOSSW

5 items per page 1 - 3 of 3 items

NEXT →



8. 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](#)