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.

ⓘ **Businesses that filed paper excise tax reports after Oct. 1, 2021:**

- **Begin filing excise taxes in [AIMS](#).** TABC has completed the migration of most paper reports to the online system.
- If AIMS displays the message, "Please report Excise Tax for previous months," contact AIMStaxhelp@tabc.texas.gov for assistance.

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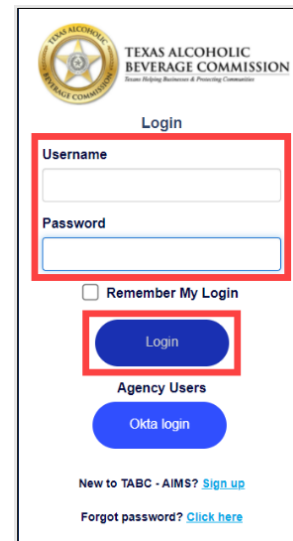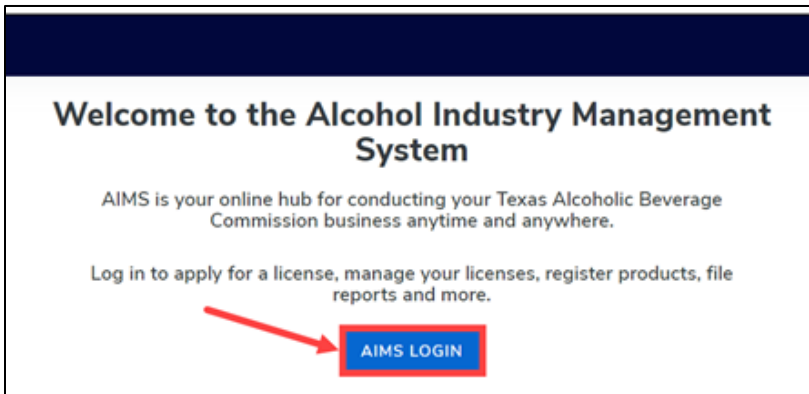
2. If you have several business entities, click the business entity you want to access. The AIMS dashboard for that business entity will appear.

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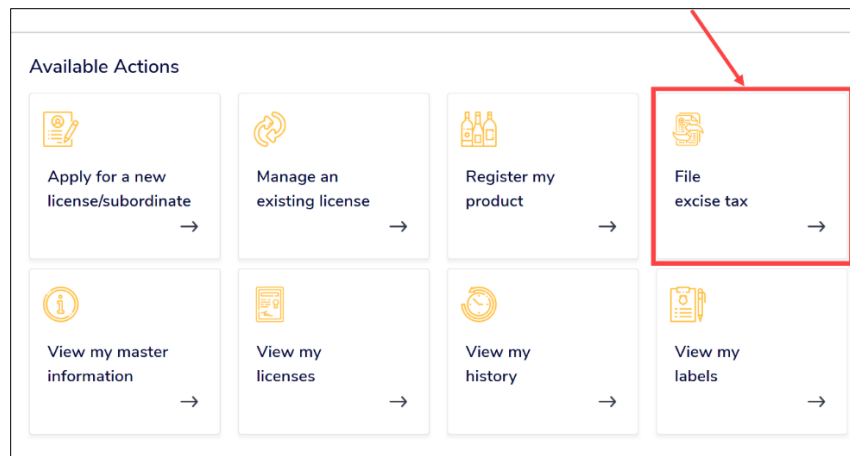
> ⓘ If you have **no records to add**, use **OPTION 2: ONLINE FILING** and refer to the **How To File Excise Tax Zero Shipment Report (S, BN, C and J/JD) User Guide** for more information.

OPTION 1: FILE UPLOAD

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

4. Scroll down.

    Click the **File upload** 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.
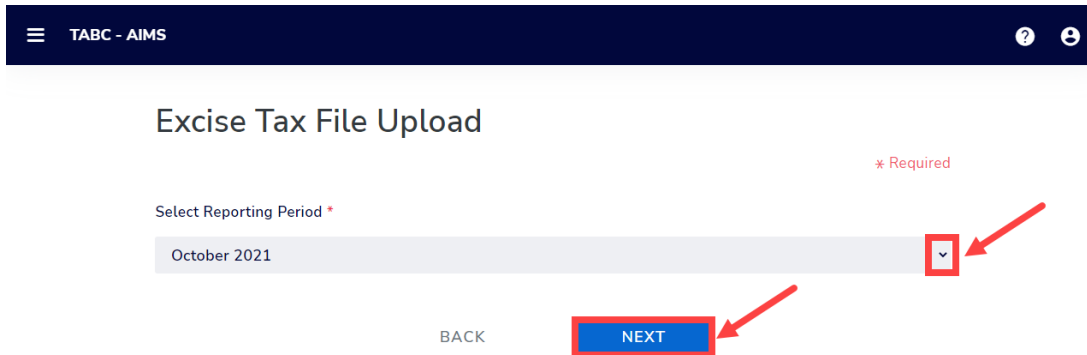
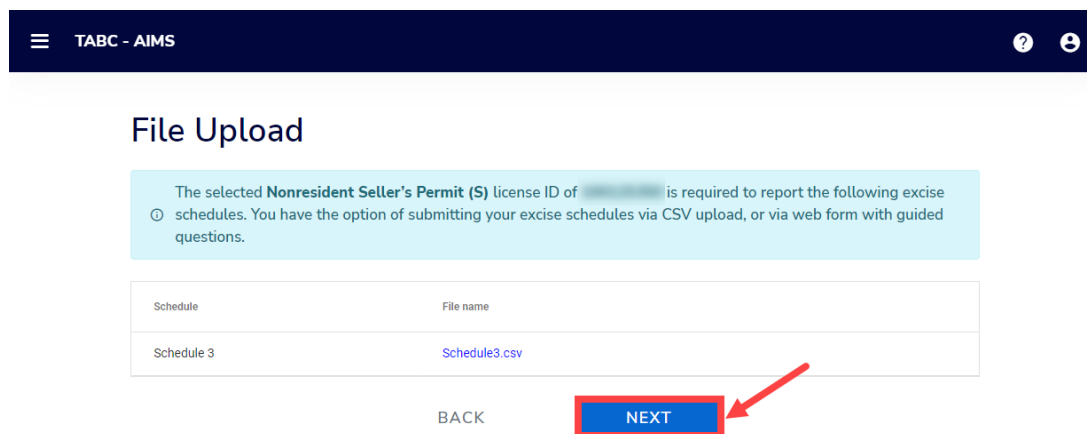6. **Download all the required schedules for your permit each reporting period. Do not use schedules you downloaded from previous reporting periods.**

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.

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	L	M	N	O	P
1	Permit	Transaction Type	Invoice Date	Invoice Number	Alcohol Type	Quantity	Price	Customer name	Address	Shipper	Shipped date	City	Brand	Package size	Tracking	IsCreditMemo
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
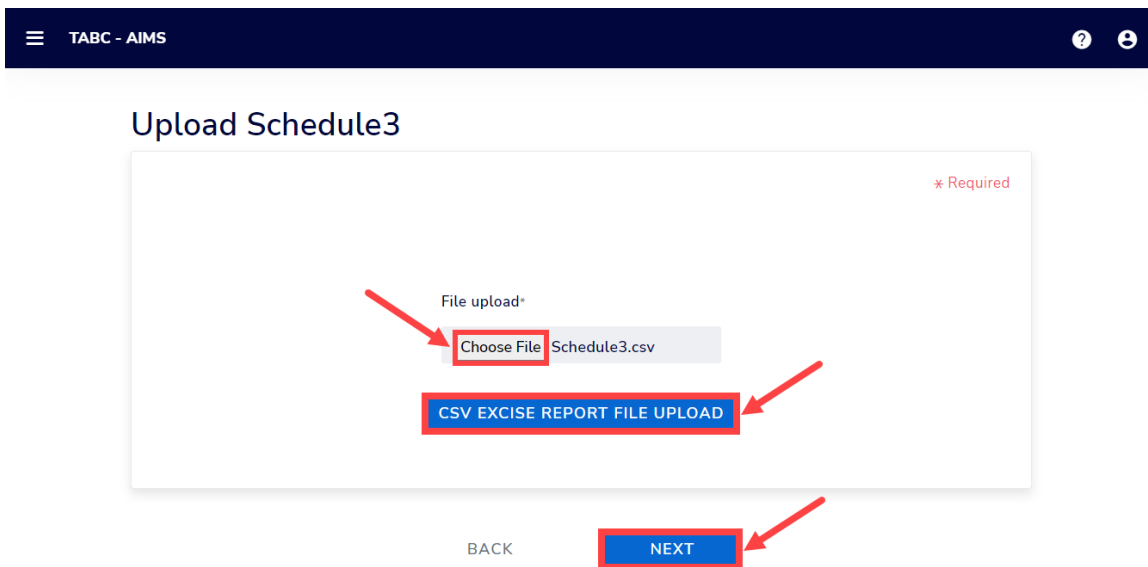
outside Texas that is 14% alcohol by volume or lower to a business with permit number 1111111 with invoice number 12345 would enter that information as such:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Permit	Transaction Type	Invoice Date	Invoice Number	Alcohol Type	Quantity	Price	Customer name	Address		Shipper	Shipped date	City	Brand	Package size	Tracking	IsCreditMemo
2	11111111	NON-RESIDENT	1/1/2021	122345	OOSLW	100											
3																	
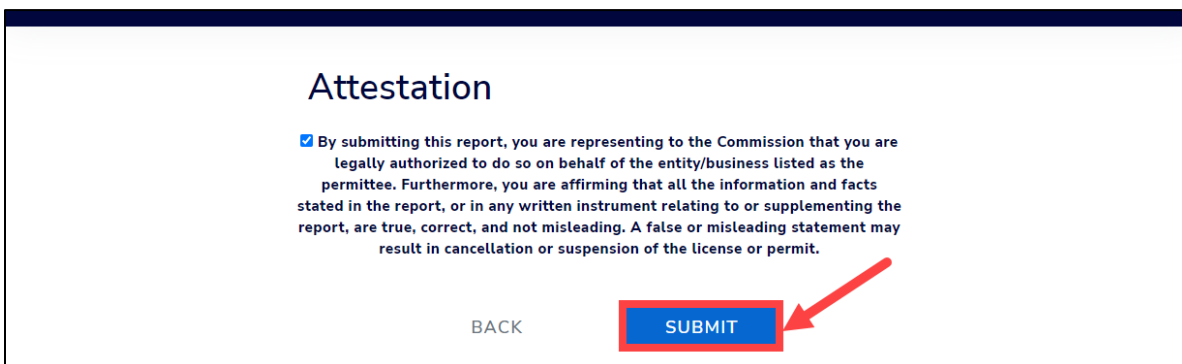
7. **Upload Schedule 3**. Click **Choose File** and find the completed file on your computer.

   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.
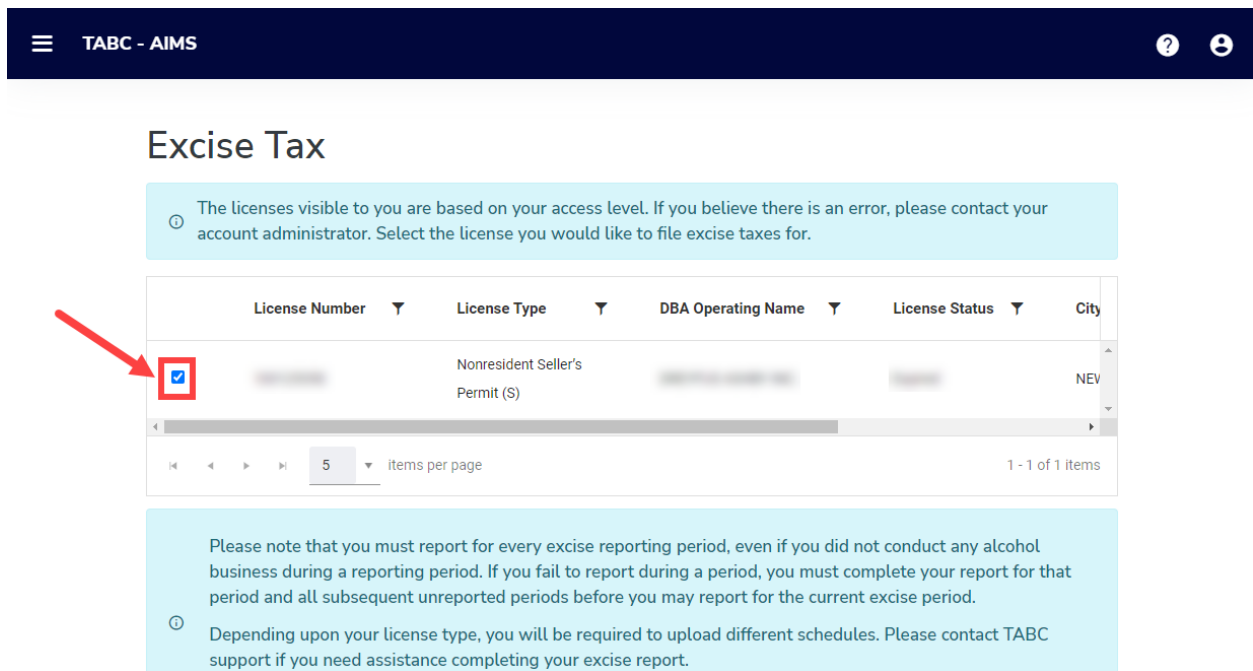

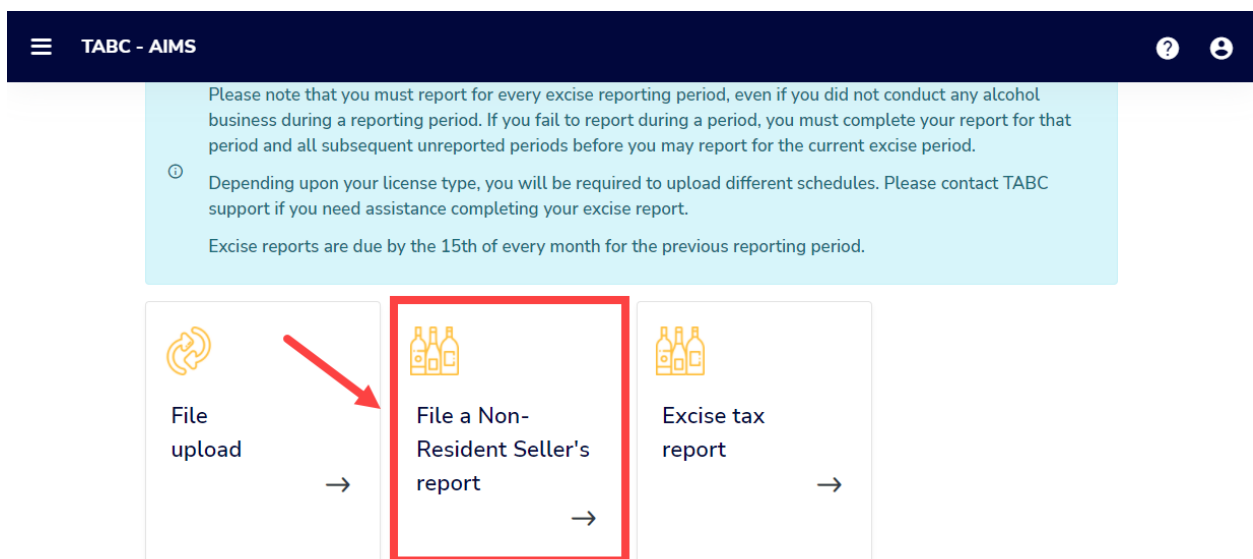8. Review the Attestation and click the **Submit** button.

OPTION 2: ONLINE FILING

Complete steps 1-2 above.

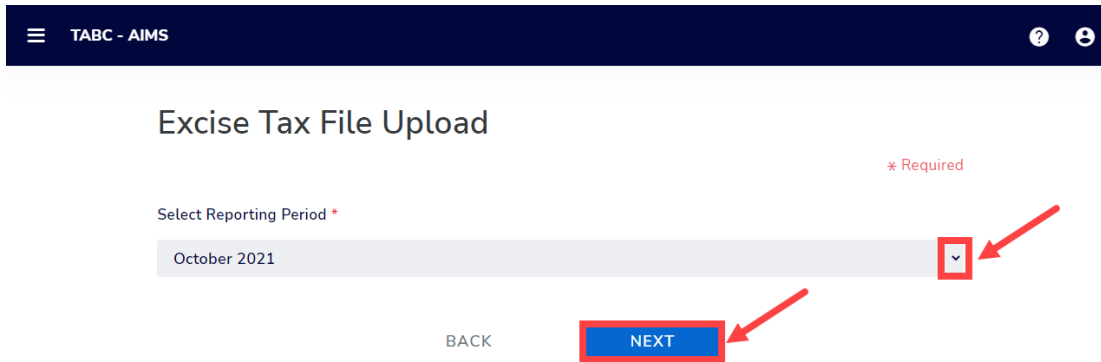3. Select the **checkbox** next to the license for which you need to submit excise taxes.

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.
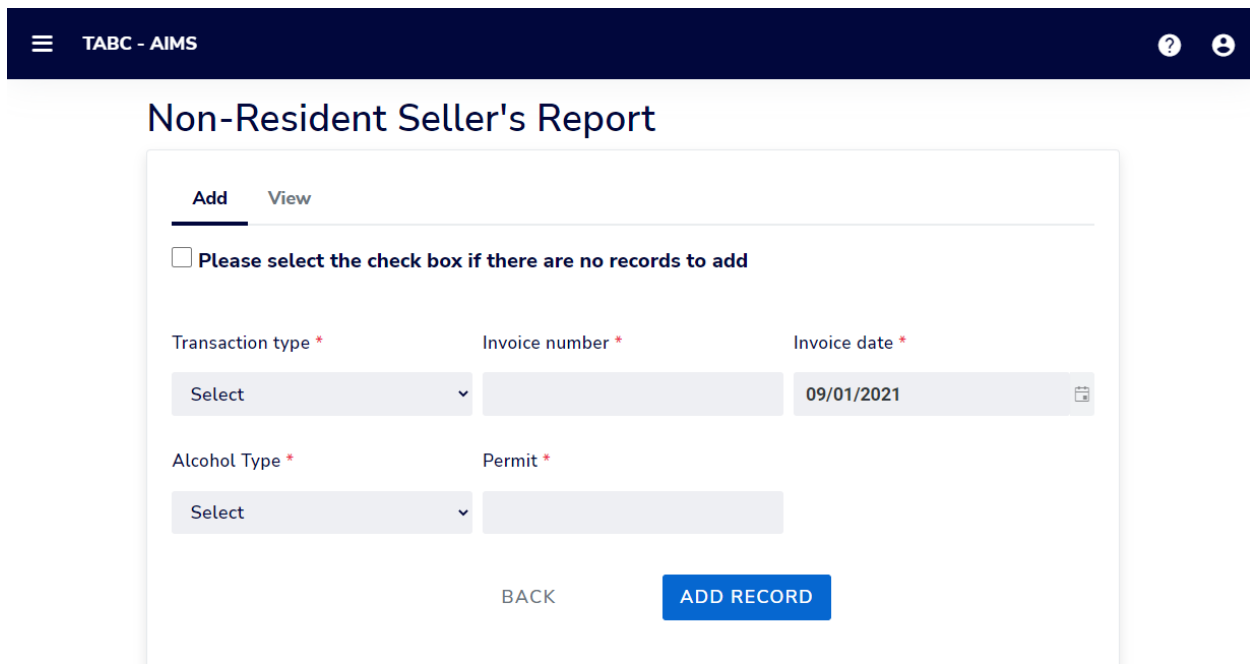
Click the **Next** button.

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.

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.

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

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

7. Check that the information is correct.

    Click the **Next** button.

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