How To File Excise Tax Reports: Wholesaler's Permit (W) and General Class B Wholesaler's Permit (X)

This document will provide guidance for submitting an excise tax report for the Wholesaler's Permit (W) and General Class B Wholesaler's Permit (X). Each permit holder must submit information known as "schedules." W and X permit holders must submit Schedule 2.

Schedule 2 reports incoming alcohol (product received) and exemptions, such as alcohol exported out of the state or destructions.

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 file, enter information in the provided fields and upload the completed spreadsheet.
- **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.

---

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.
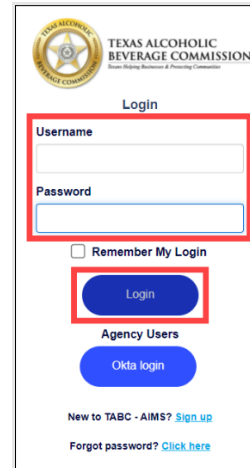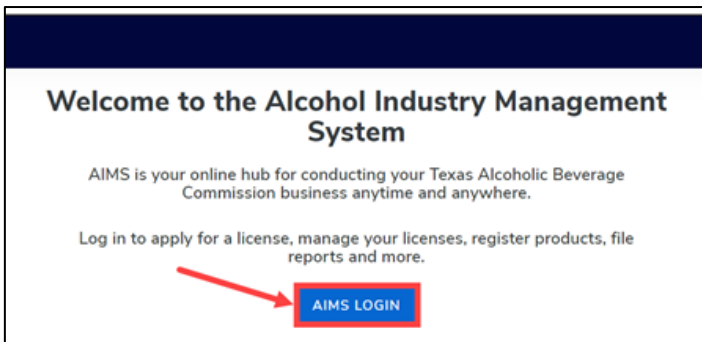
2. If you have several business entities, click the business entity you want to access. The AIMS dashboard for that business entity will appear.
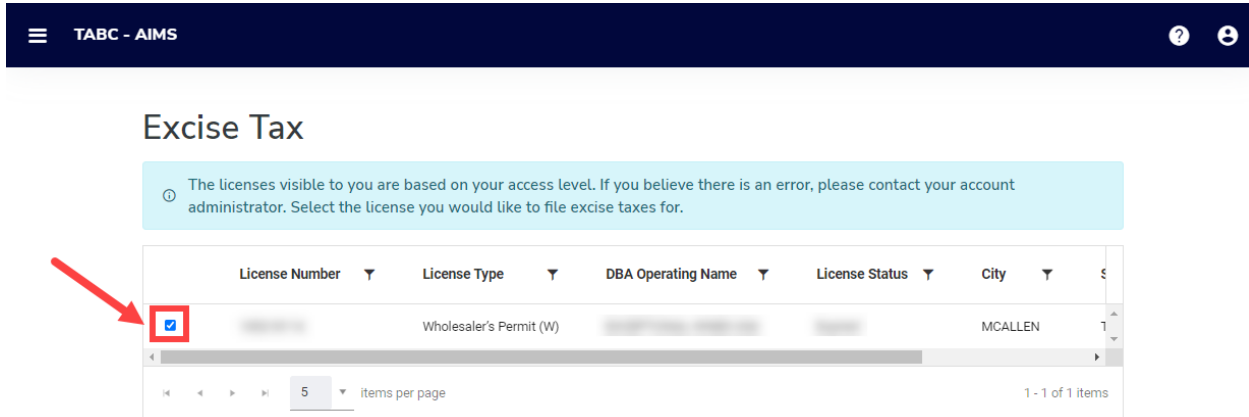
   Click the **File excise tax** button.
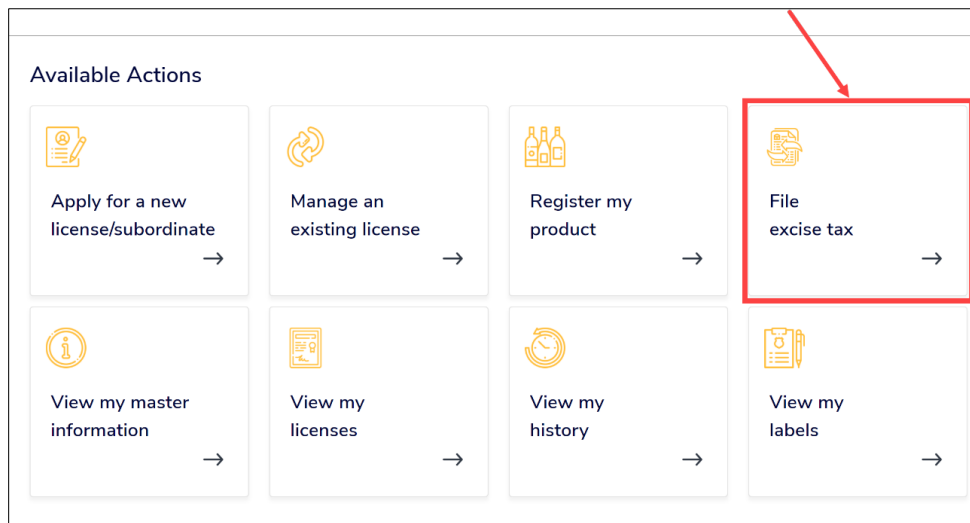
> (i) If you have **no records to add**, use **OPTION 2: ONLINE FILING** and refer to the **How To File an Excise Tax Zero Shipment Report (BB, BC, BW, BP, D, G, W, X and DS) User Guide**.
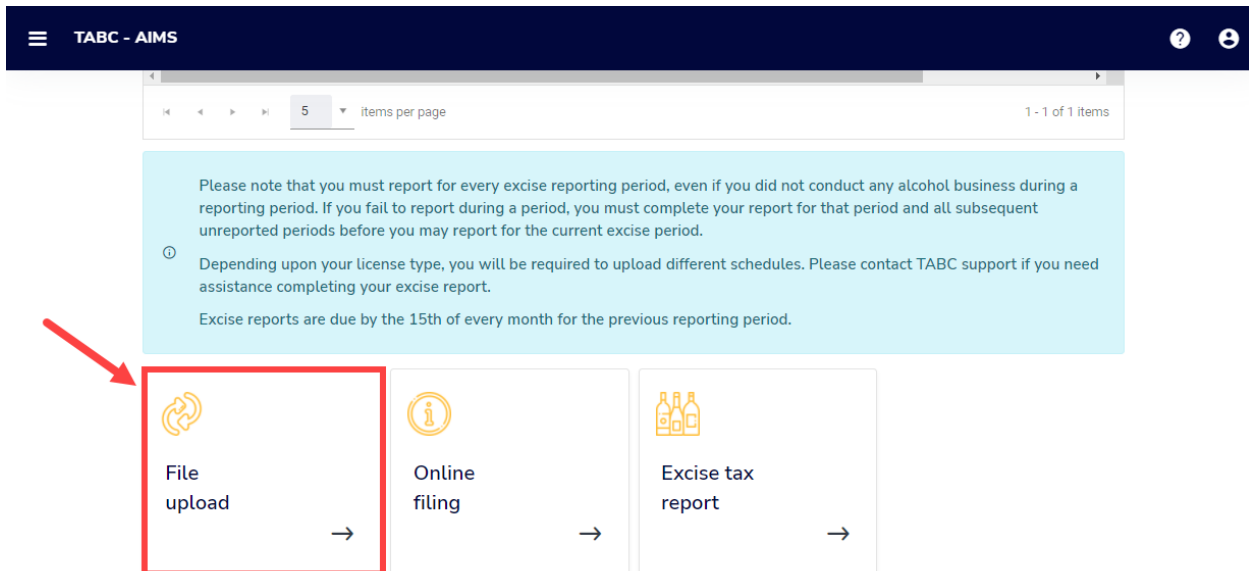
OPTION 1: FILE UPLOAD

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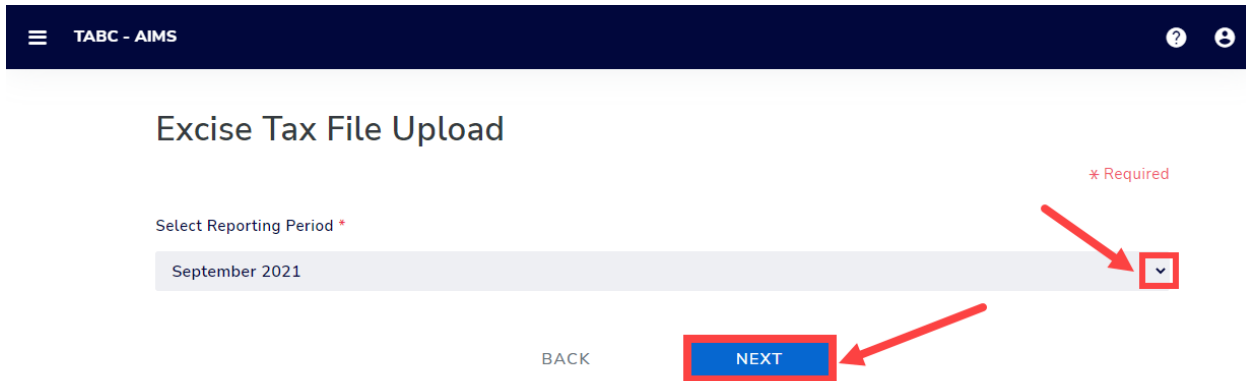

4. Scroll down.

   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.
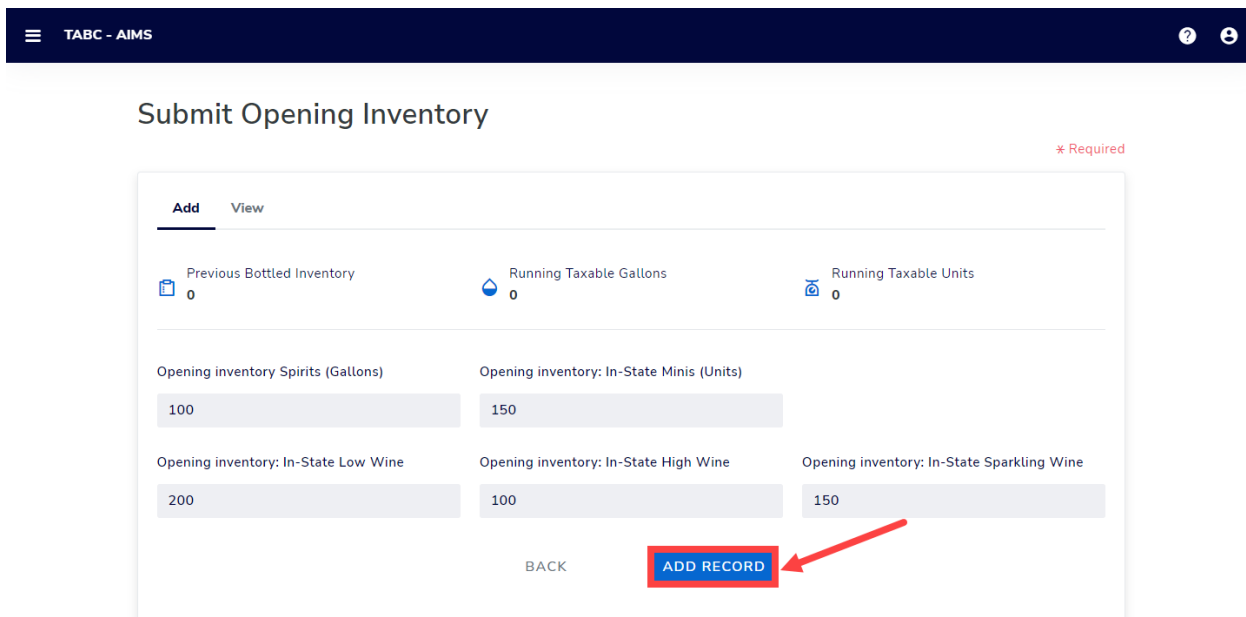
   Click the **Next** button.

6. If this is your first time submitting an excise tax report in AIMS, you'll need to enter an opening inventory. If this is not your first time submitting, skip to **Step 9**. The opening inventory is the total closing inventory from the previous reporting period. For more information, view this document outlining important information for entering opening inventory in October 2021 for September reports. Enter opening inventory for each beverage category and click the **Add Record** button.

   ***Note:** You won't have to enter **Opening Inventory** amounts for subsequent report filings.

Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

7. A green box will appear in the upper-right corner saying the record is saved.

    Click **View**.

8. Check that the entries are correct.

    Click the **Next** button.

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

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

Important Note: You will need to ensure Alcohol Type, Transaction Type and Sale 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 license or permit type.

Once you've downloaded the files, click the **Next** button.
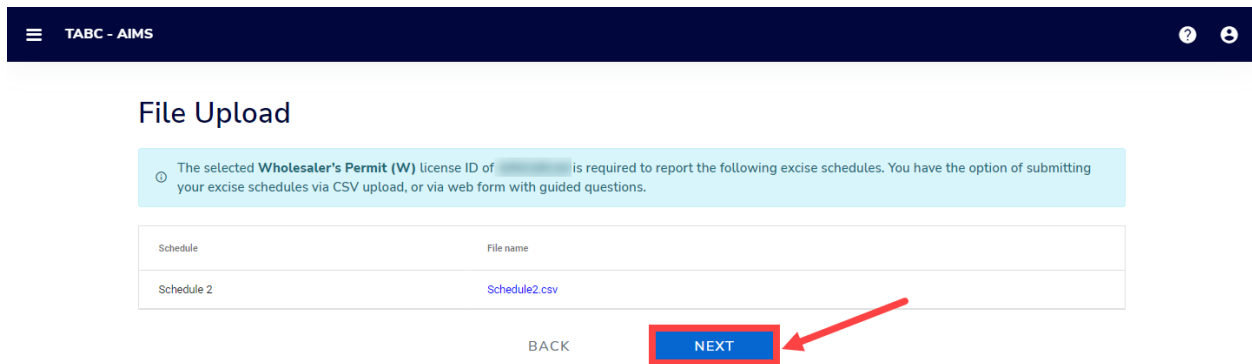
10. Complete all the required schedules for your license or permit. See detailed instructions for each schedule.

Be sure you do not change the file format and maintain the .CSV file type.

Schedule 2

Schedule 2 requires the following fields:

	A	B	C	D	E	F	
1	Permit	TransactionType	Invoice Date	Invoice Date	AlcoholType	GallonsQuantity	
2							

How To Complete

Fill in each cell with the information as outlined.

Permit (Column A): Before completing Column A, choose which transaction type you are recording for Column B (see below). The Permit field (Column A) is only required for Incoming, Wineries, or Wholesalers transaction types. If you are recording INCOMING as the Transaction Type (because the W or X permit holder received alcohol), WINERIES Transaction Type (because you are recording sales to a Texas winery), or WHOLESALERS Transaction Type (because you are recording sales to another wholesaler), then fill in the appropriate license or permit number:

- For transaction type WINERIES or WHOLESALERS, enter the AIMS license or permit number for the receiving permittee. Enter only the numbers and do not include any leading letters.
- For transaction type INCOMING, enter the AIMS license or permit number of the supplying permittee. Enter only the numbers, do not include any leading letters.

If you chose a Transaction Type other than INCOMING or DISTRIBUTORS, leave the Permit field (Column A) blank for that row.

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

TransactionType (Column B): Enter received alcohol (INCOMING) or record exemptions, if applicable.

Transaction Type	Description
INCOMING	Alcohol received
CARRIER	Carrier claim
DESTRUCTIONS	Approved TABC destruction amount
EXPORTS	Out-of-state exports
LAB	Inventory used for lab use purposes
WHOLESALERS	Sales to wholesalers (applies only for G, D, W and X permittees)
MILITARY	Sales to military instillations
OTHER	You must receive TABC approval for this exemption type. Contact the TABC Excise Tax team for questions at excise.tax@tabc.texas.gov .
SACRAMENTAL	Sales made for sacramental purposes
WINERIES	Sales to wineries

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).

*NOTE: Column D may be incorrectly titled Invoice Date in the spreadsheet template. **Do not** enter the invoice date in this column or change the name of the column heading. **Only enter Invoice Number** into Column D.

AlcoholType (Column E): Choose the correct alcohol type from the table below and enter it exactly how it appears.

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

GallonsQuantity (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

Example

If a Texas winery sold 1000.5 gallons of Texas high wine to another Texas winery with permit number 111111111 on Sept. 2, 2021, documented in invoice #123456, that would be entered as follows:

	A	B	C	D	E	F
1	Permit	TransactionType	Invoice Date	Invoice Date	AlcoholType	GallonsQuantity
2	1111111	WINERIES	9/2/2021	123456	TXHW	1000.5

11. **Upload Schedule 2**. Click **Choose File** and find the completed file on your computer.

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

    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.

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

12. **Submit Summary**

Select the **Alcohol Type** from the dropdown list.

Enter **Ending Inventory**.

Click **Add Record**.

Repeat this step for each alcohol type you sell.

Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

13. When complete, click **Summary**.

14. Check that the information is correct.

Click the **Next** button.

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

16. The payment screen will appear with the charges. Scroll down.

If you have the W Permit and submit payment through TEXNET, view the How To Submit a TEXNET Payment User Guide.

Choose Payment Type from the dropdown list.

Select the **checkbox** to agree to the attestation.

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

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 **Online filing** 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. If this is your first time submitting an excise tax report in AIMS, you'll need to enter an opening inventory. If this is not your first time submitting, skip to **Step 9.** The opening inventory is the total closing inventory from the previous reporting period. For more information, view this document outlining important information for entering opening inventory in October 2021 for September reports. Enter opening inventory for each beverage category and click the **Add Record** button.

   If you have **no records to add**, refer to the **How To File an Excise Tax Zero Shipment Report (BB, BC, BW, BP, D, G, W, X and DS) User Guide**.

   Note: You will not be required to enter Opening Inventory amounts for subsequent report filings. Please double-check your figures to ensure they are correct.

When complete, click **Add Record**.

Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

7. A green box will appear in the upper-right corner saying the record is saved.

   Click **View**.

8. Check that the entries are correct.

   Click the **Next** button.

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

9. **Submit Schedule 2**

Select **Incoming Alcohol/Exemption** from the drop down**:** Report received alcohol (INCOMING) or record exemptions, if applicable. Select the option that applies.

Transaction Type	Description
INCOMING	Alcohol received
CARRIER	Carrier claim
DESTRUCTIONS	Approved TABC destruction amount
EXPORTS	Out of state exports
INDUSTRIAL	Sales for industrial purposes
WHOLESALERS	Sales to wholesalers
MILITARY	Sales to military instillations
OTHER	You must receive TABC approval for exemption type. Contact our Excise Tax Team if you have any questions.
SACRAMENTAL	Sales made for sacramental purposes
WINERIES	Sales to wineries

Enter **Invoice Number**.

Enter **Invoice Date.**

Select **Alcohol Type** from the dropdown. Choose the correct alcohol type from the Alcohol Type options. Review the list below for descriptions.

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

Enter **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

Enter **Permit.** The permit field is only required for Incoming, Wineries, Wholesalers or Distributors transaction types (see below for descriptions of each transaction type).

- For transaction type WINERIES and WHOLESALERS, enter the AIMS license or permit number for the receiving permittee. Enter only the numbers and do not include any leading letters.
- For transaction type INCOMING, enter the AIMS license or permit number of the supplying permittee. Enter only the numbers, do not include any 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**.

Check that the information is correct.

Click **Next** button.

10. **Submit Summary**

Select the **Alcohol Type** from the dropdown list.

Enter **Ending Inventory**.

Click **Add Record**.

Repeat this step for each alcohol type you sell.

Complete TABC tasks anytime and anywhere. | TABC 2021 Changes | TABC AIMS Page

11. When complete, click **Summary**.

12. Check that the information is correct.

Click the **Next** button.

Complete TABC tasks anytime and anywhere. | TABC 2021 Changes | TABC AIMS Page

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

14. The payment screen will appear with the charges. Review the charges and scroll down.

   If you submit payment through TEXNET, view the **How To Submit a TEXNET Payment User Guide**.

   Choose Payment Type from the dropdown list.

   Select the **checkbox** to agree to the attestation.

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