Submit an Excise Tax Report by File Upload: Distiller's and Rectifier's Permit (D)
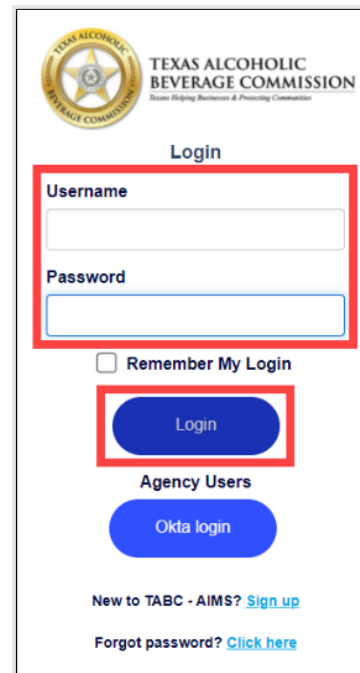
This guide provides the steps to submit an excise tax report by a business that holds a Distiller's and Rectifier's Permit (D). Each permit holder must submit the following schedules:

- **Schedule 1** reports both manufacturing and retail and consumer sales. You should include the total amount of alcohol manufactured (i.e., bottled, canned, or kegged) for the month, in gallons. Businesses eligible to sell to retailers and consumers for on- or off-premises consumption must also report the gallonage sold for each category in the reporting month.
- **Schedule 2** reports incoming alcohol (i.e., product received) and exemptions, such as alcohol exported out of the state.
- **Schedule 3** reports bulk wine and distilled spirits received.

You must file your report between the 1st and 15th of the month, covering activity in the previous month.
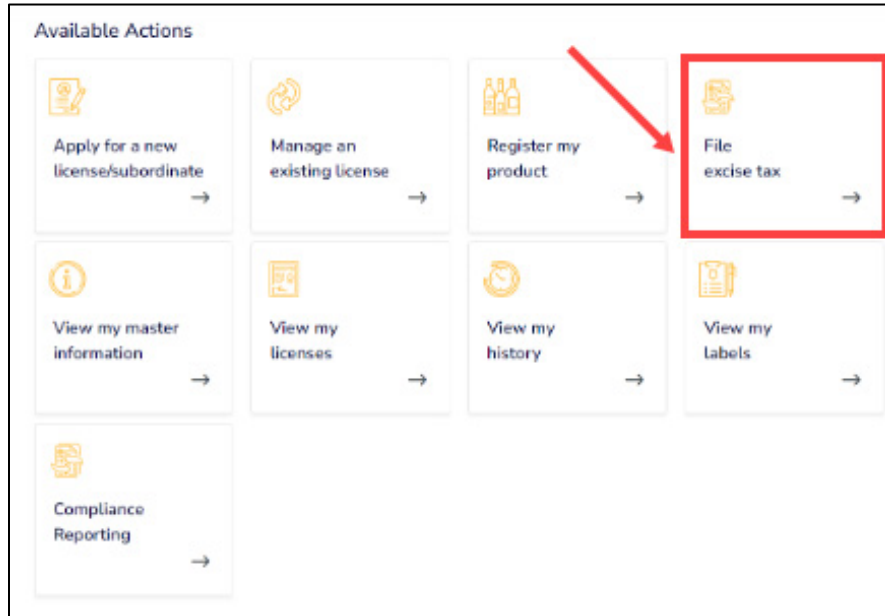
1. Log in to AIMS:

- Enter **tabc.texas.gov/aims-login** in Google Chrome or Microsoft Edge on your device.
- Click **AIMS LOGIN** when you're on the AIMS landing page.
- Enter **Username** and **Password**. Click the **Login** button.
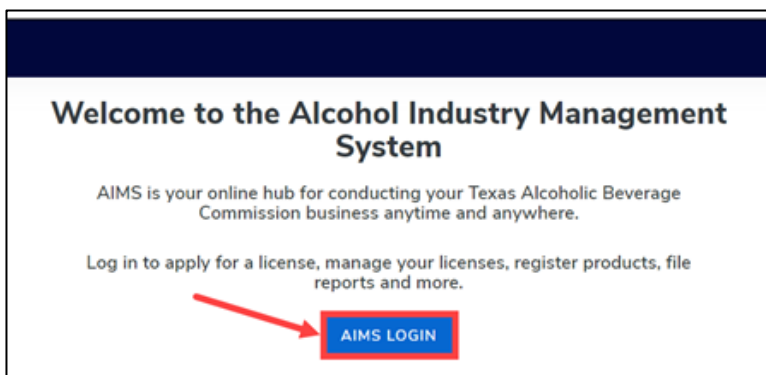
2. If you have several business entities, click the one you want to access. The business entity's AIMS dashboard will appear.
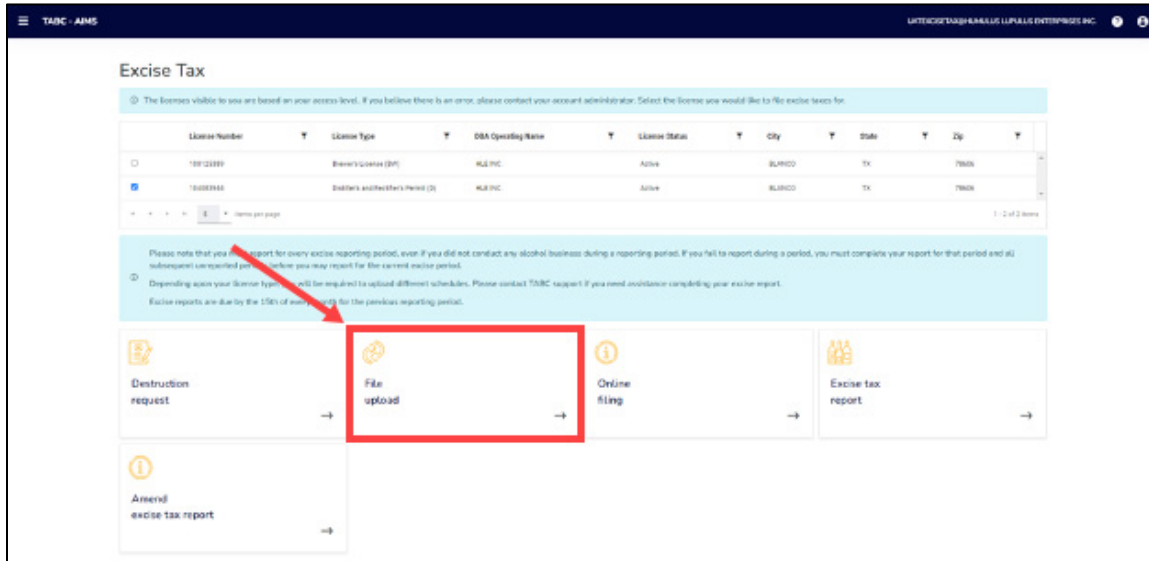
   Click the **File excise tax** tile.

> ⓘ If **no business** was conducted during the reporting period, see Step 3 in the **Zero Report User Guide**.

3. Select the **checkbox** next to the permit for which you need to submit excise taxes.
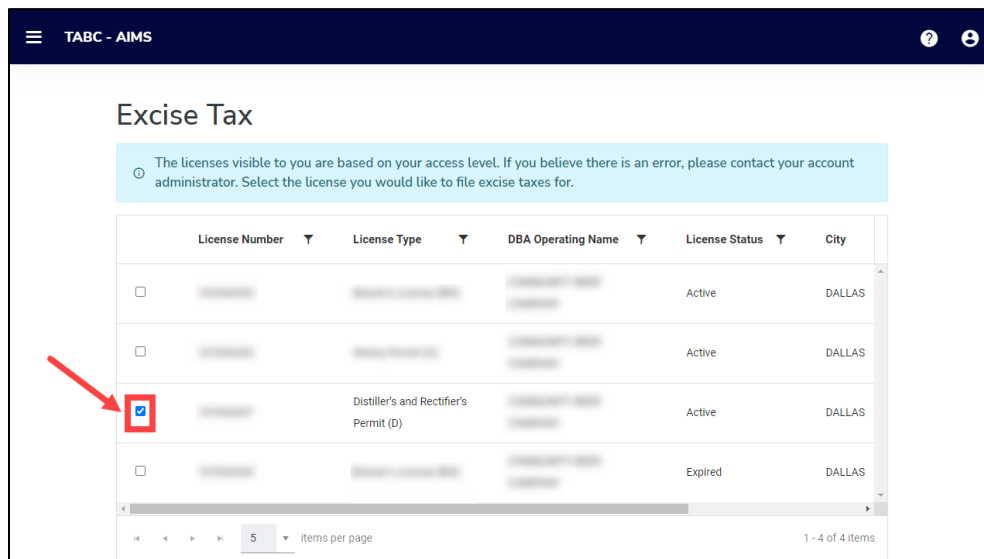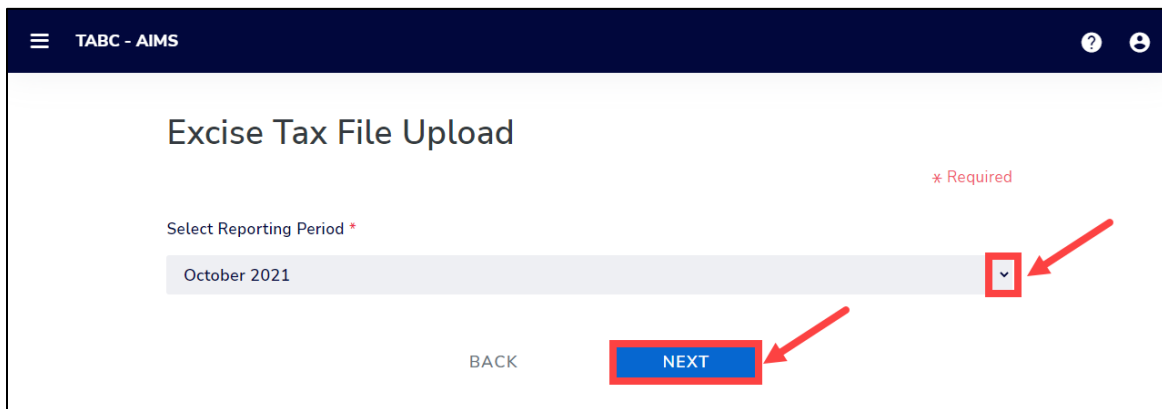
4. Scroll down and click the **File upload** tile.

5. **Select Reporting Period** from the dropdown list. You'll 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 must enter an opening inventory. **Skip to Step 9 if you have submitted in AIMS before.** The opening inventory is equal to the total closing inventory from the previous reporting period. Enter opening inventory for each beverage category and click the **Add Record** button.

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

Alcohol Types and Descriptions Provided for Reference
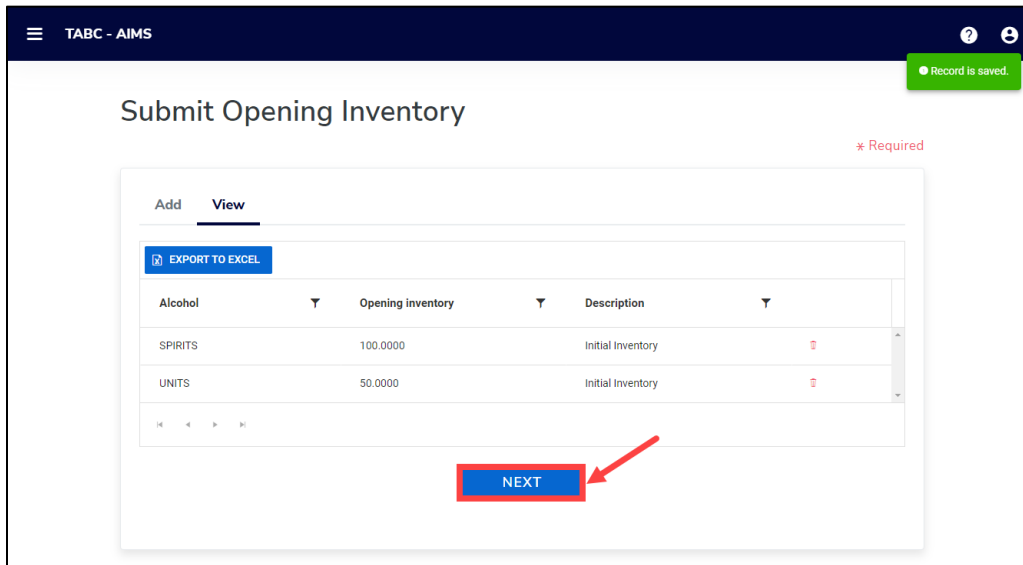
Alcohol Type	Description
SPIRITS	Distilled spirits (gallons)
UNITS	Distilled spirits (miniatures)

7. A green box in the upper-right corner will confirm the record was saved. Click **View**.

8. If entry information is incorrect, click the **trashcan icon** to delete the entry and add a new one. You can't edit entries.

   Click the **Next** button.

9. Download a new copy of the required schedules for your permit each reporting period. **Do not use schedules you downloaded from previous reporting periods.**

   Click each file name to download the file onto your computer. AIMS will automatically display the required schedules.

   Important notes:
   - You must ensure all data entered matches the format provided in these files.
   - Do not change the column headings.

   Once you've downloaded the files, click the **Next** button.
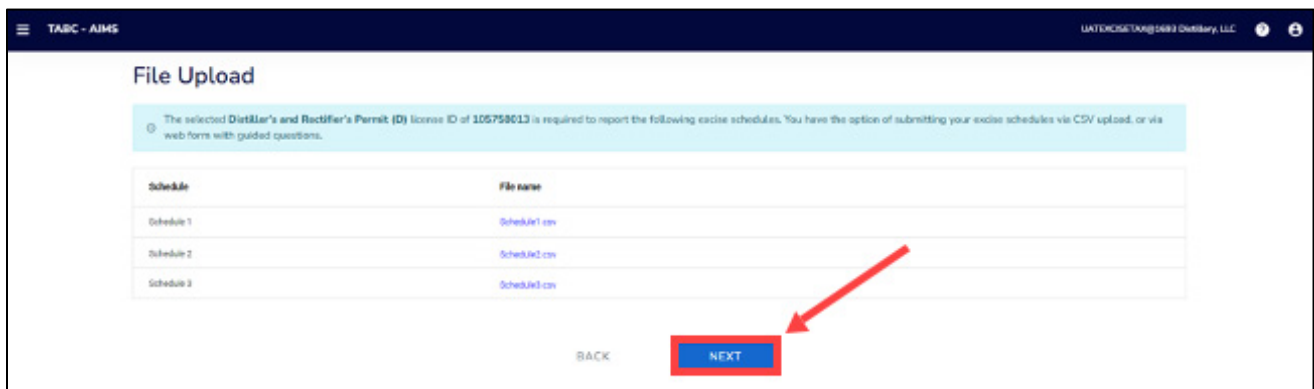
10. Complete the schedules. See detailed instructions for each schedule below.

How to Complete Schedule 1

Transaction (Column A): Type either "Manufacture" or "Direct Sales" into each cell. Inventory reported as Manufacture should be reported on a separate row from Direct Sales.

- **Manufacture** — Enter this option if the alcoholic beverage inventory is manufactured (e.g., distillery reporting gallons of distilled spirits bottled). If you select this option, leave SaleType (Column D) blank for that row.
- **Direct Sales** — Enter if the business made sales off-premises and sales on-premises during the reporting period. If you select direct sales, you must enter an option for SaleType (Column D).

AlcoholType (Column B): the alcohol type manufactured and sold on- or off-premises.

Choose from the options listed under Alcohol Type below and type them exactly as they appear.

Alcohol Type	Description
SPIRITS	Distilled spirits (gallons)
UNITS	Distilled spirits (miniatures)

Quantity (Column C): Gallon amounts can't exceed four decimal places to the right. You must enter units using decimals.

Correct	Incorrect
101.3333	101.000056

SaleType (Column D): includes sales made off-premises and sales made on-premises.

- OFFPREMISE — sold for off-premises consumption (i.e., "to-go").
- ONPREMISE — sold for on-premises consumption.

Example: A distillery that manufactured 1,000.5 gallons of spirits and 10 units of minis would report these as such:

	A	B	C	D
1	Transaction	AlcoholType	Quantity	SaleType
2	Manufacture	SPIRITS	1000.5	
3	Manufacture	UNITS	10	
4				

Complete the information and save. **Important note:** Do not change the file format from CSV.

Return to AIMS when complete to upload the completed files.

How to Complete Schedule 2

The following fields are required:

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

Permit (Column A): The permit field is only required for Wholesalers transaction types (see Column B information below for descriptions of each transaction type).

- For transaction type WHOLESALERS, enter the AIMS permit number for the receiving permittee. Enter only the numbers and do not include any leading letters.
- If you chose a Transaction Type other than WHOLESALERS for Column B (see below), leave the Permit field (Column A) blank for that row.

There are three ways to find the AIMS license number:

- AIMS License Search
- TABC Licenses lookup table
- Public Inquiry

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

Transaction Type	Description
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 to G, D, W and X permittees only
MILITARY	Sales to military installations
OTHER	You must receive TABC approval for this exemption type. Email questions to our Excise Tax team at **excise.tax@tabc.texas.gov**.

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).

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

Alcohol Type	Description
SPIRITS	Distilled spirits (gallons)
UNITS	Distilled spirits (miniatures)

GallonsQuantity: Gallon amounts cannot exceed four decimal places to the right. You must use decimals when entering units.

Correct	Incorrect
101.3333	101.000056

IsCreditMemo: Leave this field blank.

Example: If a business sold 1,000.5 gallons of spirits to a wholesaler with permit number 123456789 on Oct. 2, 2021, documented under invoice #123456, it would be entered as follows:

	A	B	C	D	E	F	G
1	Permit	TransactionType	Invoice Date	Invoice Number	AlcoholType	GallonsQuantity	IsCreditMemo
2	123456789	Wholesalers	10/2/2021	123456	SPIRITS	1000.5	

Complete the information and save the files to your computer.

    Important note: Do not change the file format from CSV.

How to Complete 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																

Permit (Column A): TABC permit number of supplying permittees. Use the AIMS license number and enter numbers only with no leading letters.

There are three ways to find an AIMS license number:

- AIMS License Search
- TABC Licenses lookup table
- Public Inquiry

Transaction Type (Column B): "Bulk" is the only transaction type option and should be entered 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.

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

Correct	Incorrect
101.3333	101.000056

Complete the information and save. **Important note:** Do not change the file format from CSV.

11. **Upload Schedule 1**. Return to AIMS and click **Choose File**. Follow the prompts to find the Schedule 1 file you completed.

Click **Upload**.

Important note: AIMS will review each file for errors. If entries are correct, you'll receive a successful confirmation and be automatically directed to the next schedule. Errors will appear at the bottom of the page. You'll need to correct the identified errors and re-upload the schedule before you can go to the next schedule.

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

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

You'll be directed to the next schedule if entries are correct. If errors are found, correct them and re-upload.
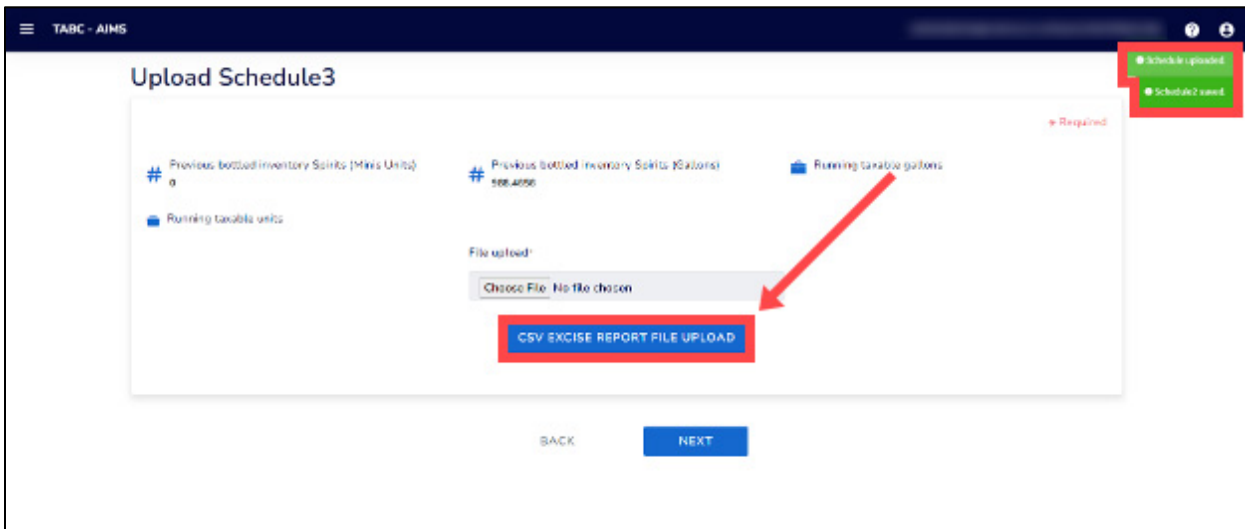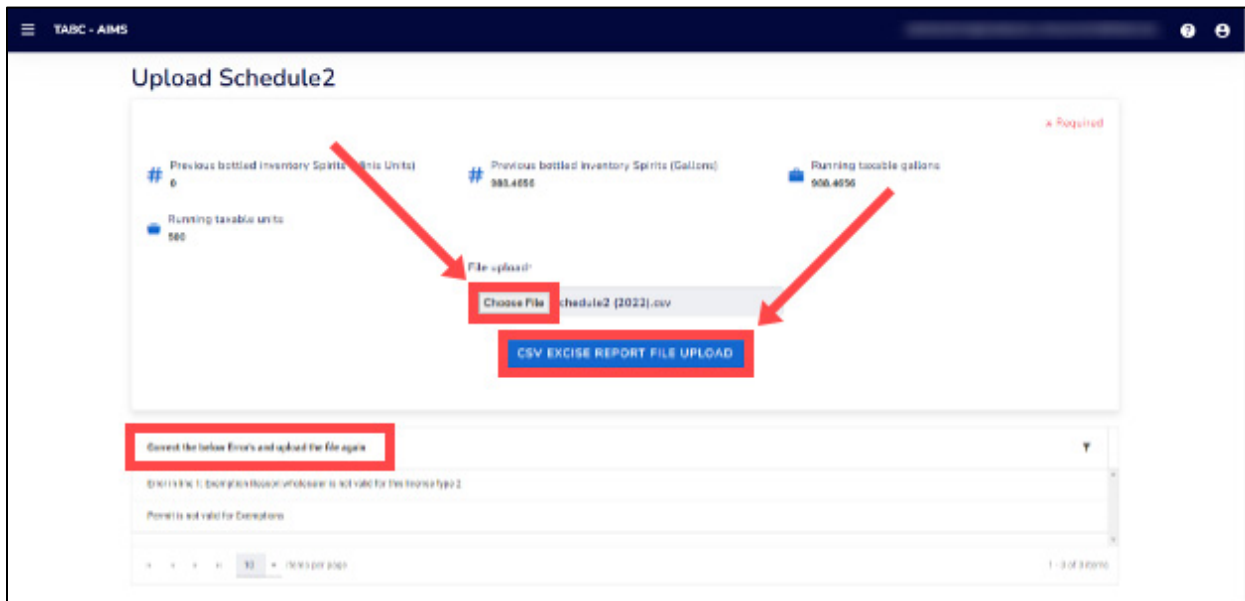
13. **Upload Schedule 3**. Click **Choose File** and find the completed file on your computer.

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

You'll be directed to the next schedule if entries are correct. If errors are found, correct them and re-upload.
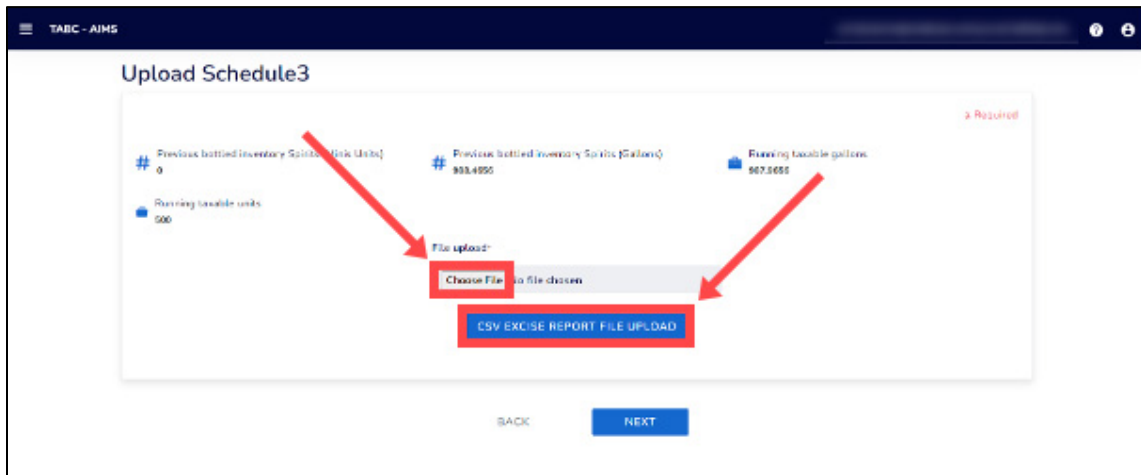
14. On the **Submit Summary** page, select the **Alcohol Type** from the dropdown list.

Enter **Ending Inventory**.

Click **Add Record**.

Repeat this step for each alcohol type you sell.
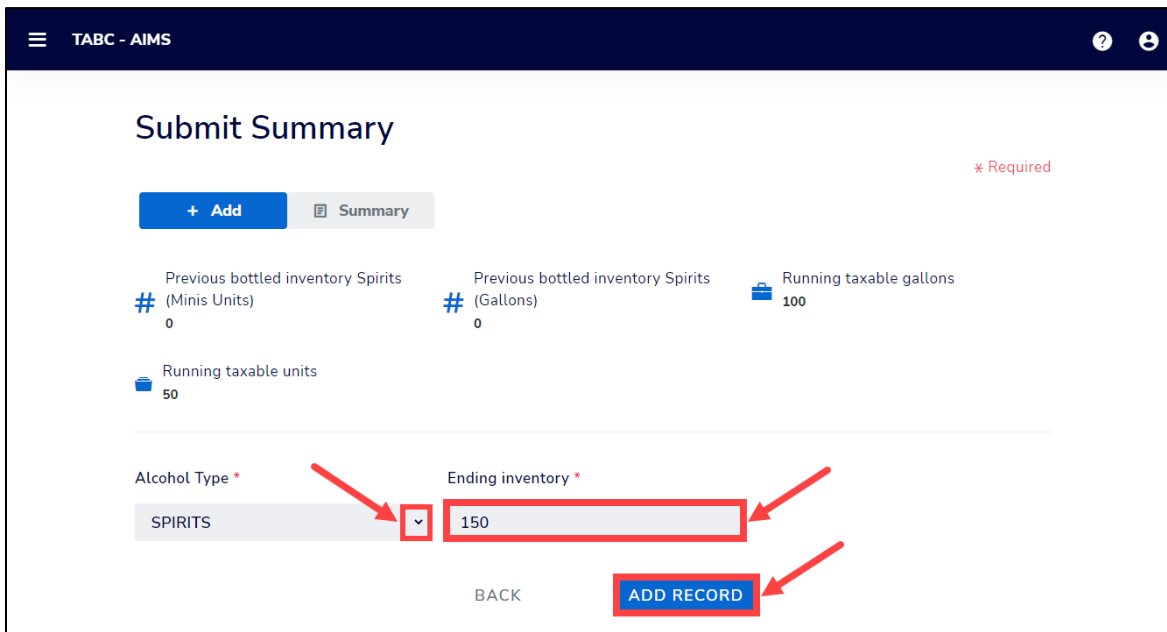
Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
SPIRITS	Distilled spirits (gallons)
UNITS	Distilled spirits (miniatures)

15. When complete, click **Summary**.

16. If entry information is incorrect, click the **trashcan icon** to delete the entry and add a new one.

    Click the **Next** button.

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

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

> **Choose Payment Type** from the dropdown list.

> > **Important note:** A convenience fee is charged for credit card payments, while no fee is applied to ACH or TexNet payments.

> If you submit payment through TEXNET, see the **TEXNET Payment User Guide**.

> Select the **checkbox** to agree to the attestation. Click the **Pay Now** button to be taken to Texas.gov for payment.

After completing payment, your report is considered submitted. If you need to make changes to the report after submission, see the **Amend Excise Tax Report User Guide**.