Submit an Excise Tax Report by Online Filing: Nonresident Seller's Permit (S)
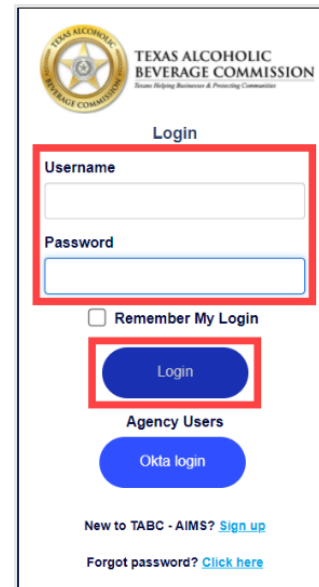
This guide provides the steps to submit an excise tax report by a business that holds the Nonresident Seller's Permit (S). Each permit holder must submit Schedule 3.

Under **Schedule 3**, a nonresident seller reports shipments of wine and distilled spirits made to another TABC-licensed business allowed to import these products into the state.

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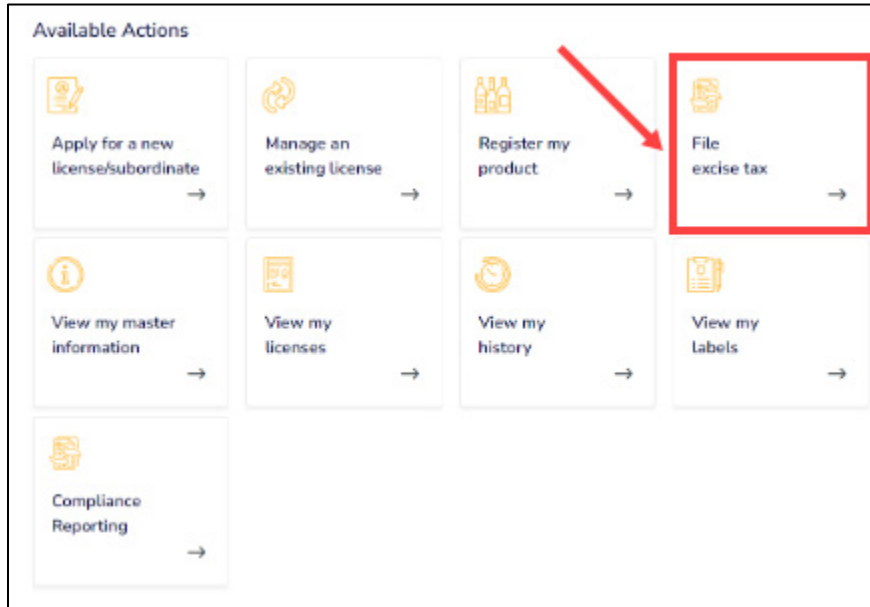
1. Log in to AIMS:

- 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.
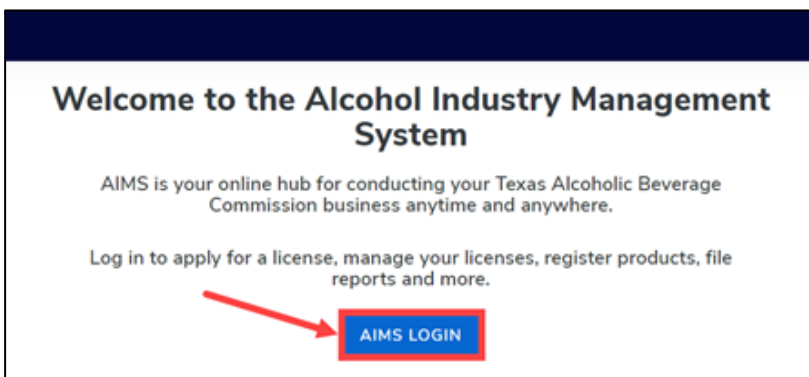
2. If you have several business entities, click the one you want to access. The business entity's AIMS dashboard will appear.
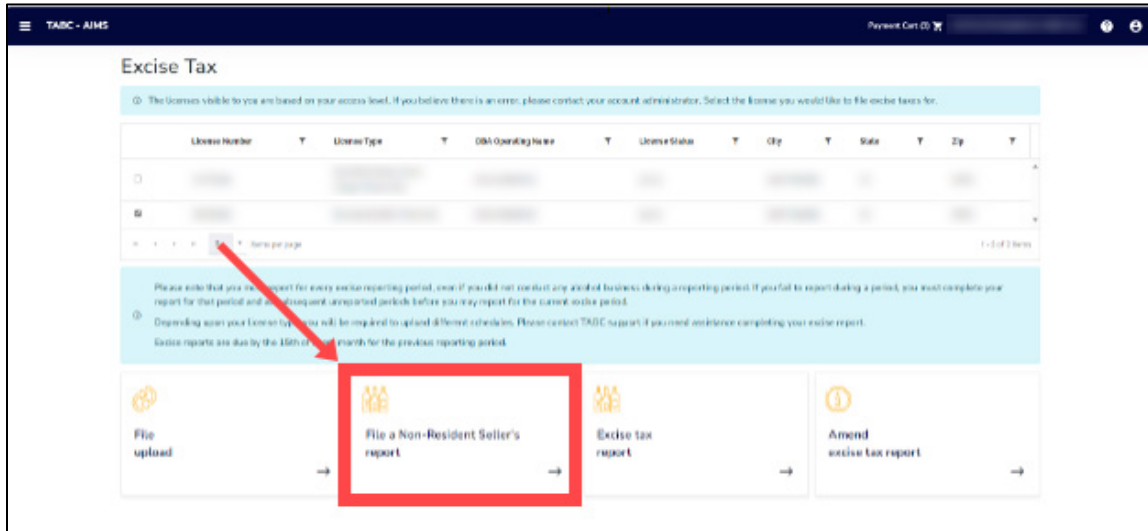
   Click the **File excise tax** tile.

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

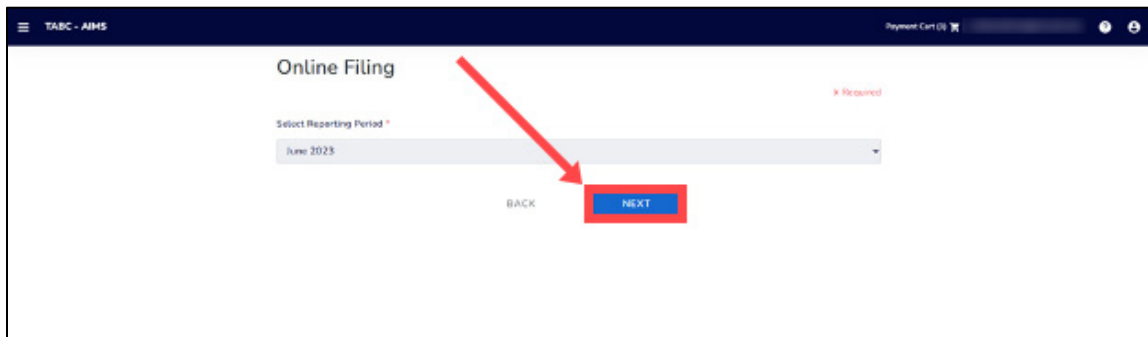3. Select the **checkbox** next to the permit for which you need to submit excise taxes.
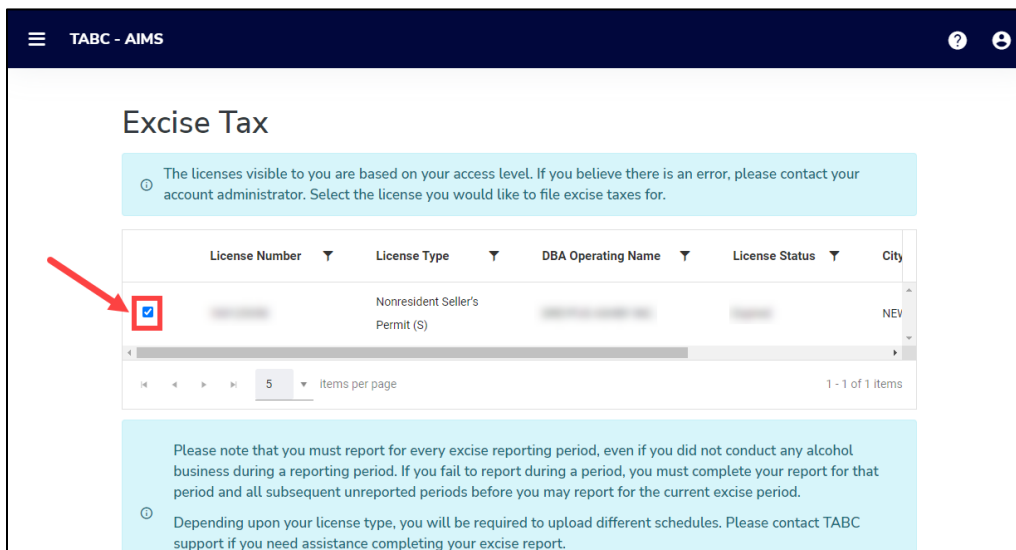
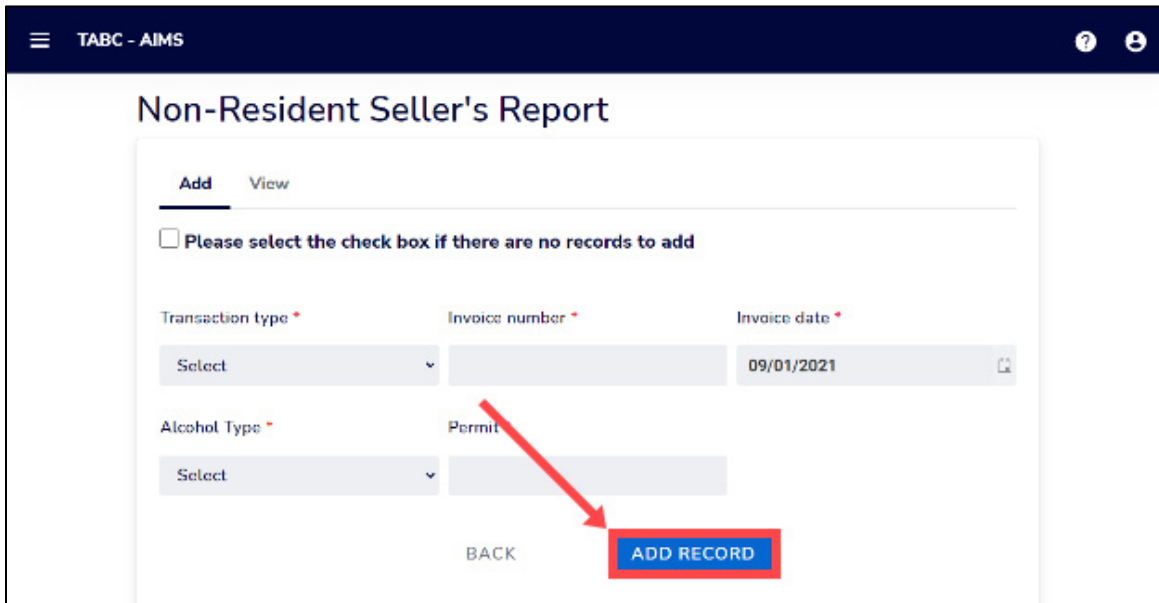4. Click the **File a Non-Resident Seller's report** tile.

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 the required schedule based on the permit type.

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

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

Enter **Invoice Number**.

Enter **Invoice Date.**
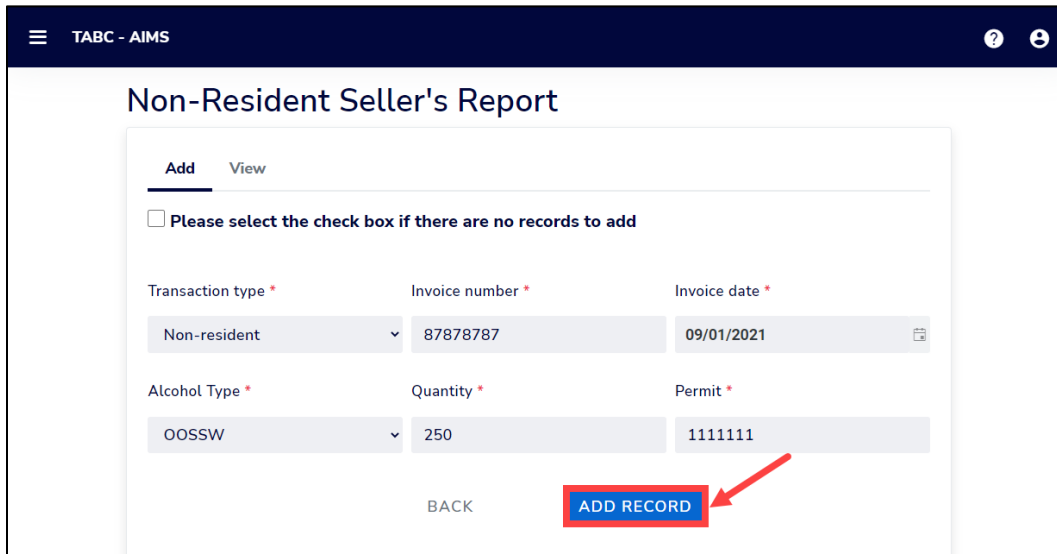
Select **Alcohol Type** from the list below:

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 number and enter only numbers with no leading letters.

There are three ways to find the AIMS license number:

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

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

A green box in the upper-right corner will confirm the record was saved.
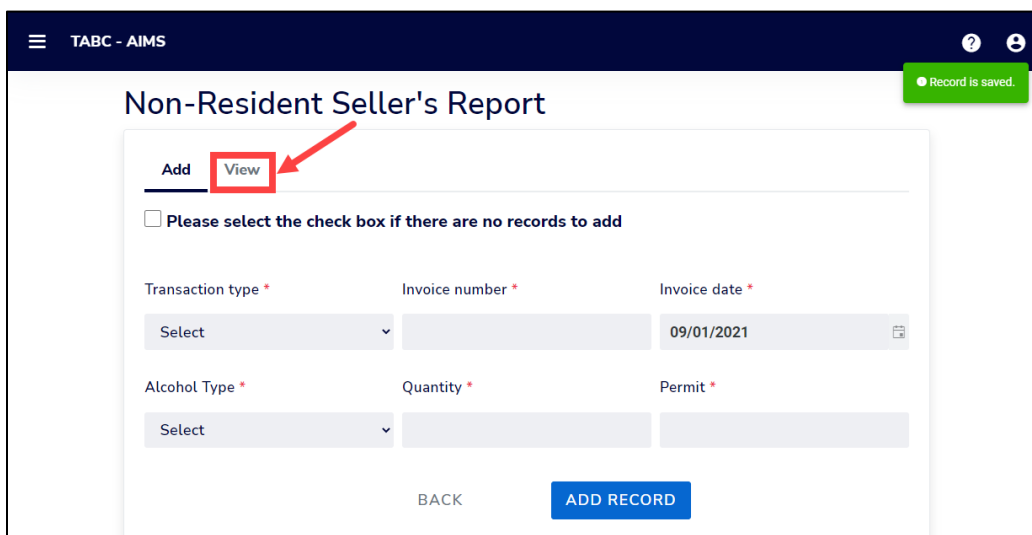
7. Once all records have been entered, click **View**.
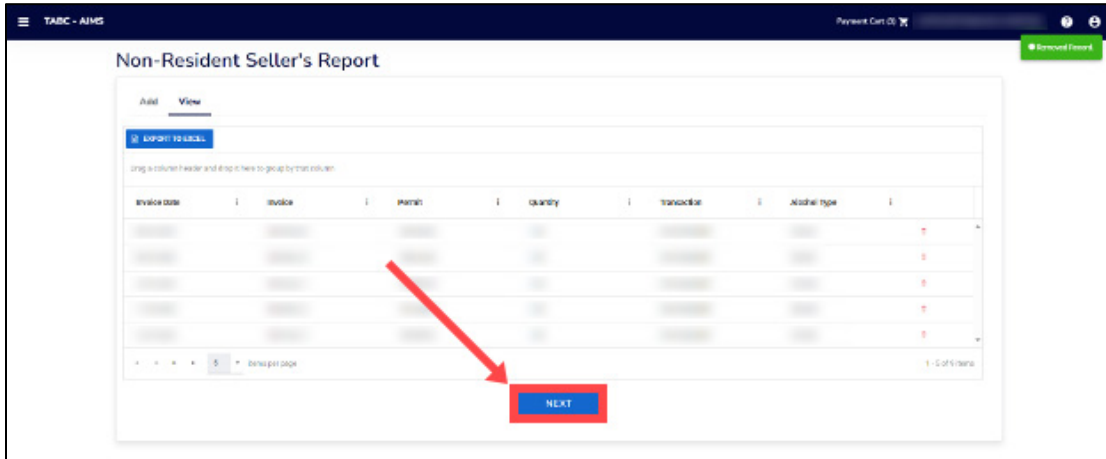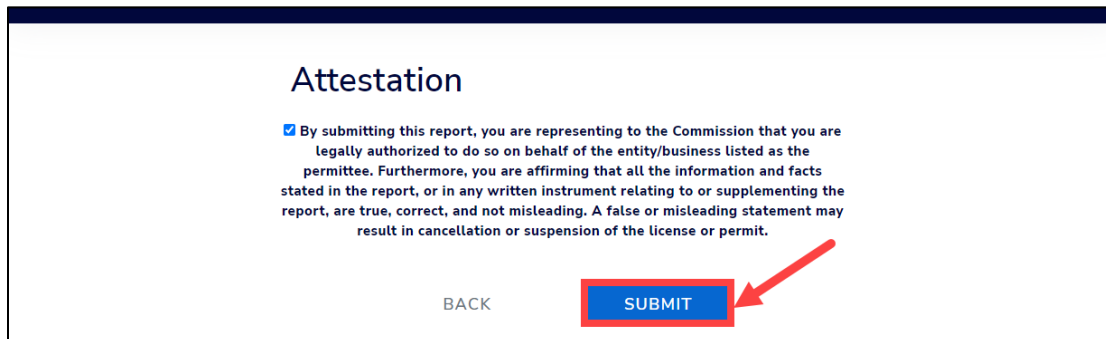
8. If entry information is incorrect, click the **trashcan icon** to delete the entry and add a new one. Click the **Next** button.

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

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