

How To File Excise Tax Reports: General Distributor's Permit (BB) and Branch Distributor's Permit (BC)

This document will provide guidance for submitting an excise tax report for a General Distributor's Permit (BB) and Branch Distributor's Permit (BC). Each license and permit holder must submit information, known as "schedules." BB and BC permit holders must submit Schedule 2 and Schedule 4.

- **Schedule 2** reports incoming alcohol (product received) and exemptions, such as sales to distributors or alcohol exported out of the state.
- **Schedule 4** lists each brand, package size and package count sold to retailers in the state during the reporting month.

Businesses required to file excise tax reports must file their reports between the 1st and the 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:

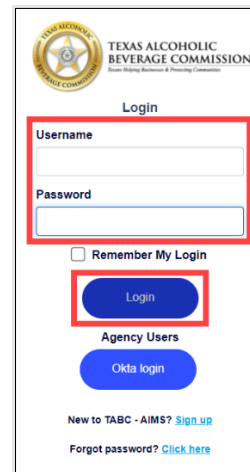
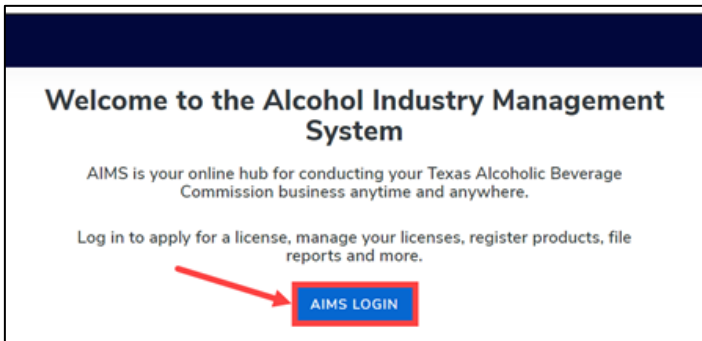
- **File upload** allows you to upload spreadsheets (CSV files). You will download the template files, enter information in the provided fields and upload the completed spreadsheets.
- **Online filing** allows you to manually enter each piece of information through an online form. Use this filing method if you have no records to add for the reporting month.

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.

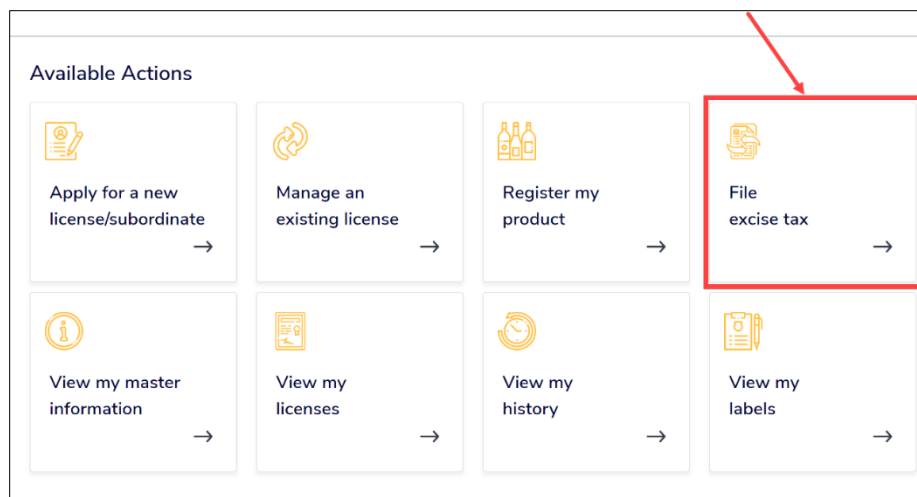
1. Log in to AIMS:

- 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.

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 type="checkbox"/>				Active	HOU
<input type="checkbox"/>				Active	FOR WO
<input type="checkbox"/>				Active	HOU
<input checked="" type="checkbox"/>		General Distributor's License (BB)		Active	HOU

5 Items per page 1 - 4 of 4 Items

4. Scroll down.

Click the **File upload** button.

5 Items per page 1 - 4 of 4 Items

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.

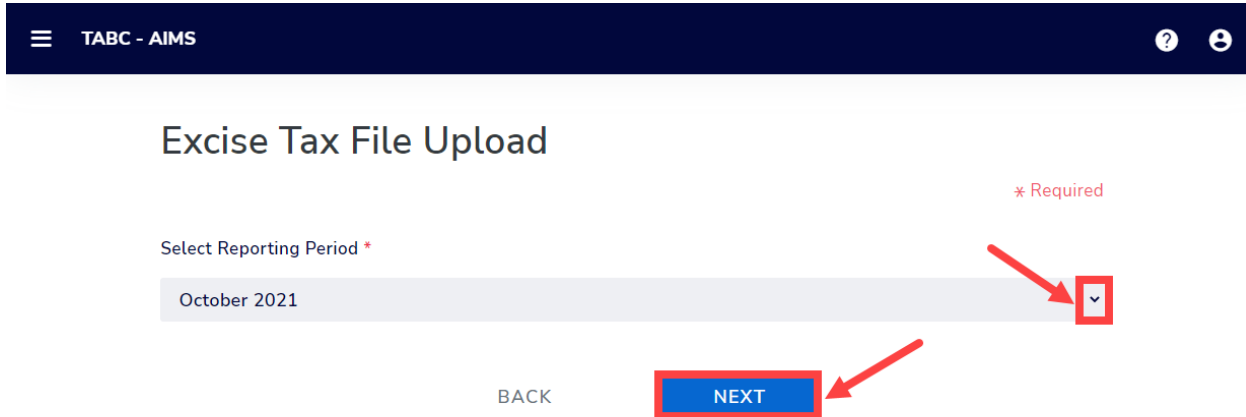
File upload →

Online filing →

Excise tax report →

4. **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

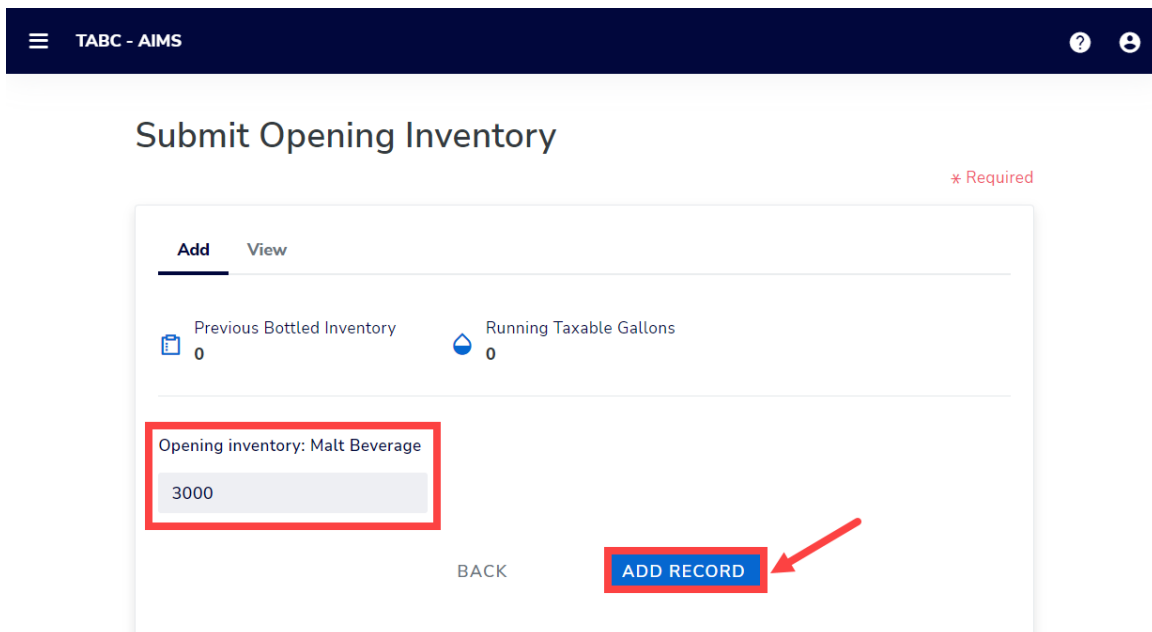
Select Reporting Period *

October 2021

BACK NEXT

5. 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 8**. 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.



Submit Opening Inventory

* Required

Add View

Previous Bottled Inventory 0 Running Taxable Gallons 0

Opening inventory: Malt Beverage

3000

BACK ADD RECORD

Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
MALT	Malt Beverage (Gallons)

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

Click **View**.

TABC - AIMS

Record is saved.

Submit Opening Inventory

* Required

Add **View**

Previous Bottled Inventory 0 Running Taxable Gallons 0

Opening inventory: Malt Beverage

0

BACK ADD RECORD

7. Check that the entries are correct.

Click the **Next** button.

TABC - AIMS

Record is saved.

Submit Opening Inventory

* Required

Add **View**

EXPORT TO EXCEL

Alcohol	Opening inventory	Description
MALT	3,000.0000	Initial Inventory

« ‹ › »

NEXT

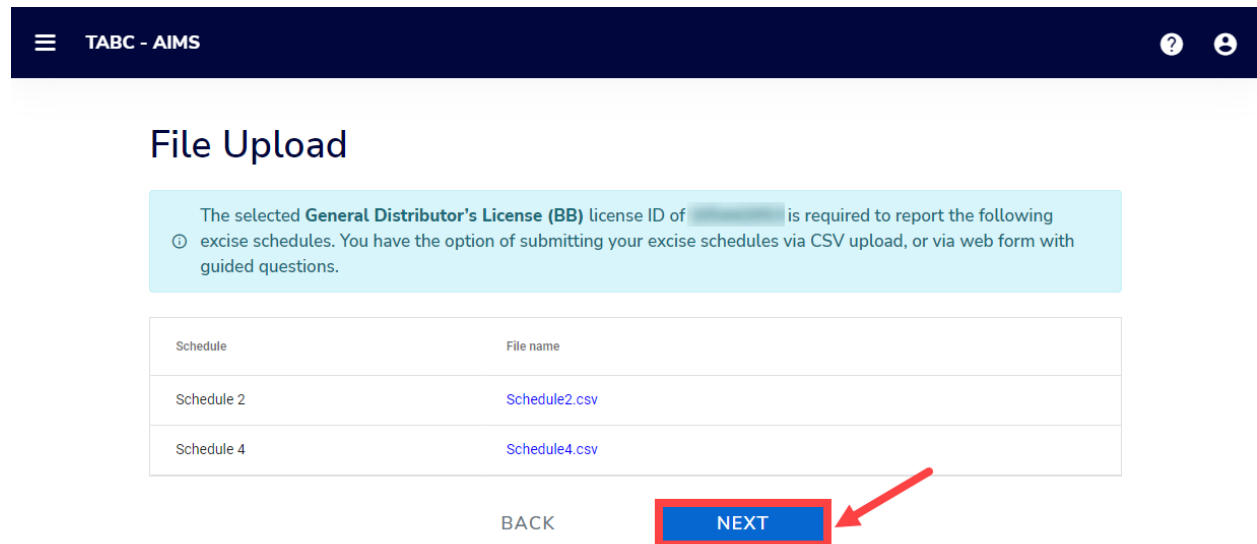
8. Download all the required schedules for your license or permit.

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 .CSV files).

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.



File Upload

The selected **General Distributor's License (BB)** 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 2	Schedule2.csv
Schedule 4	Schedule4.csv

BACK **NEXT**

9. 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 below.

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 or Distributors transaction types. If you are recording INCOMING as the Transaction Type (because the BB or BC permit holder received alcohol) or DISTRIBUTORS Transaction Type (because you are recording sales to another distributor), then fill in the appropriate license or permit number:

- For transaction type DISTRIBUTORS, 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): Submit 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
DISTRIBUTORS	Sale to distributors
MILITARY	Sales to military instillations
OTHER	You must receive TABC approval for exemption type. Contact our Excise Tax team for questions 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).

***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: Choose the correct alcohol type from the table below and enter it exactly how it appears. For BB and BC permits MALT is the only option.

Alcohol Type	Description
MALT	Malt Beverage (Gallons)

GallonsQuantity: 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 distributor received 1000.5 gallons of malt beverages from permit number 111111111 on Sept. 2, 2021 documented under invoice #123456, that would be entered as follows:

	A	B	C	D	E	F
1	Permit	TransactionType	InvoiceDate	InvoiceDate	AlcoholType	GallonsQuantity
2	111111111	INCOMING	9/02/2021	123456	MALT	1000.5

Schedule 4

The following columns populate in Schedule 4.

	A	B	C	D
1	Permit	Brand	Package size	Package count
2				
3				

Permit (Column A): Leave this field blank.

Brand (Column B): Enter name from TABC Product Registration Certificate.

Package Size (Column C): Refer to the [chart posted on the TABC Alcohol Excise Taxes webpage](#). Choose the appropriate package size from the Package Size column and enter it exactly as shown in the chart. The chart also provides Quantity and Size for clarity, but the values in those columns do not need to be entered into the schedule.

Package Count (Column D): Enter number of packages, represented as a whole number.

Example

For example, if you are reporting that the business sold 100 packs of 12 12 oz. containers of TX Example brand beer to a retailer, you would enter that as follows:

	A	B	C	D
1	Permit	Brand	Package Size	Package Count
2		TX Example	12/12oz	100

Complete the information and save. Be sure you do not change the file format and maintain the .CSV file type. Return to AIMS when complete to upload the completed files.

11. Upload Schedule 2.

Click **Choose File** and find the completed file on your computer.

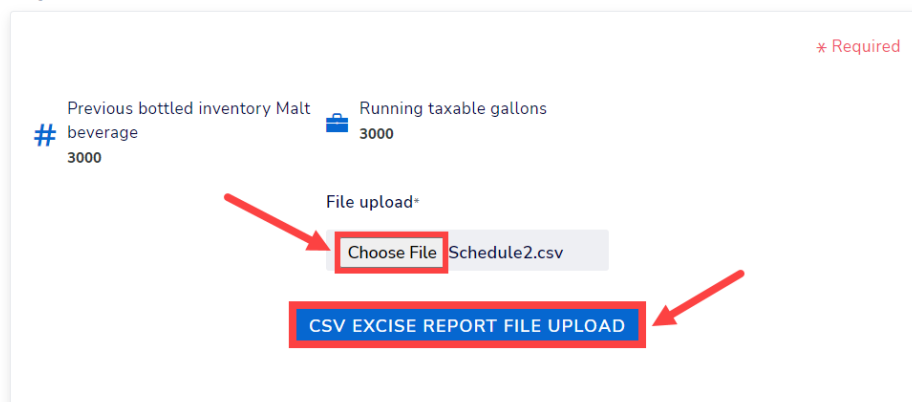
Click the **CSV Excise Report File Upload** button.

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.



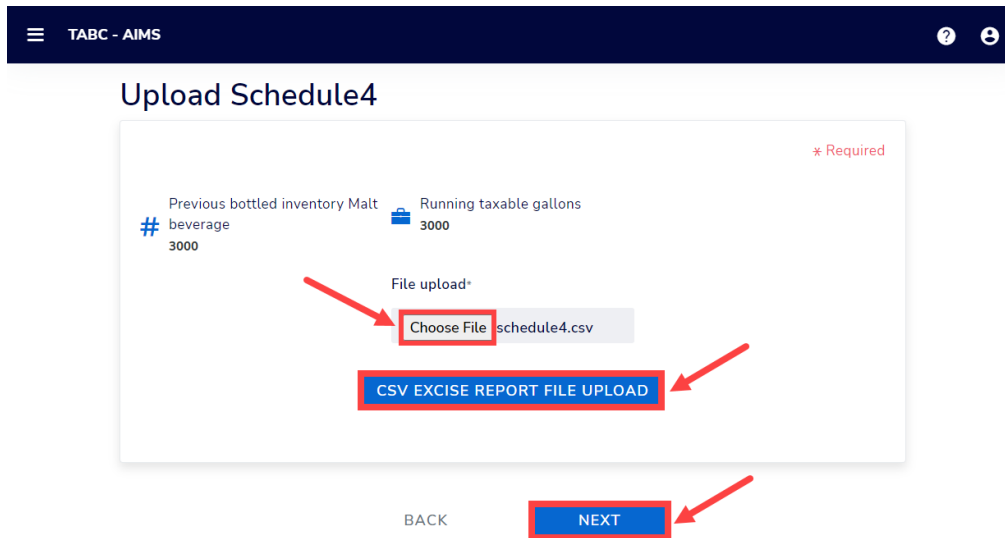
Upload Schedule2



12. **Upload Schedule 4.** 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.

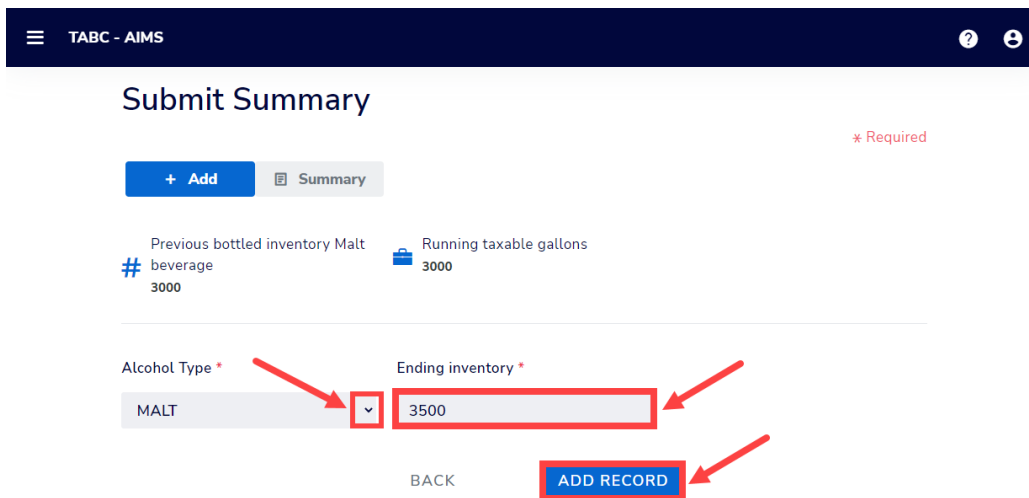


13. **Submit Summary**

Select the **Alcohol Type** dropdown list.

Enter **Ending Inventory**.

Click **Add Record**.



Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
MALT	Malt Beverage (Gallons)

14. When complete, click **Summary**.

Submit Summary * Required

+ Add
Summary
➔

Previous bottled inventory Out of state High Wine
0

Previous bottled inventory Texas High Wine
0

Previous bottled inventory Out of state Low Wine
0

Previous bottled inventory Texas Low Wine
0

Previous bottled inventory Out of state Sparkling Wine
0

Previous bottled inventory Texas Sparkling Wine
0

📦 Running taxable gallons
3068

Alcohol Type *
Select ▼

Ending inventory *

BACK
ADD RECORD

15. Check that the information is correct.

Click the **Next** button.

Submit Summary * Required

+ Add
Summary

EXPORT TO EXCEL

Alcohol	Ending inventory	
OOSHW	53.0000	0
OOSLW	54.0000	0
OOSSW	59.0000	0

NEXT
➔

16. 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**

17. The payment screen will appear with the charges. 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.

Texas Low Wine(TXLW)	0.204	\$1.02
Grand Total:		\$148.67
Agency Fee:		\$148.67
2% Discount:		\$0.00
Credit:		\$0.00
Total Costs*:		\$148.67

Choose Payment Type *

Select

*This service is provided by Texas.gov, the official website of Texas. The price of this service includes funds that support the ongoing operations and enhancements of Texas.gov, which is provided by a third party in partnership with the State.

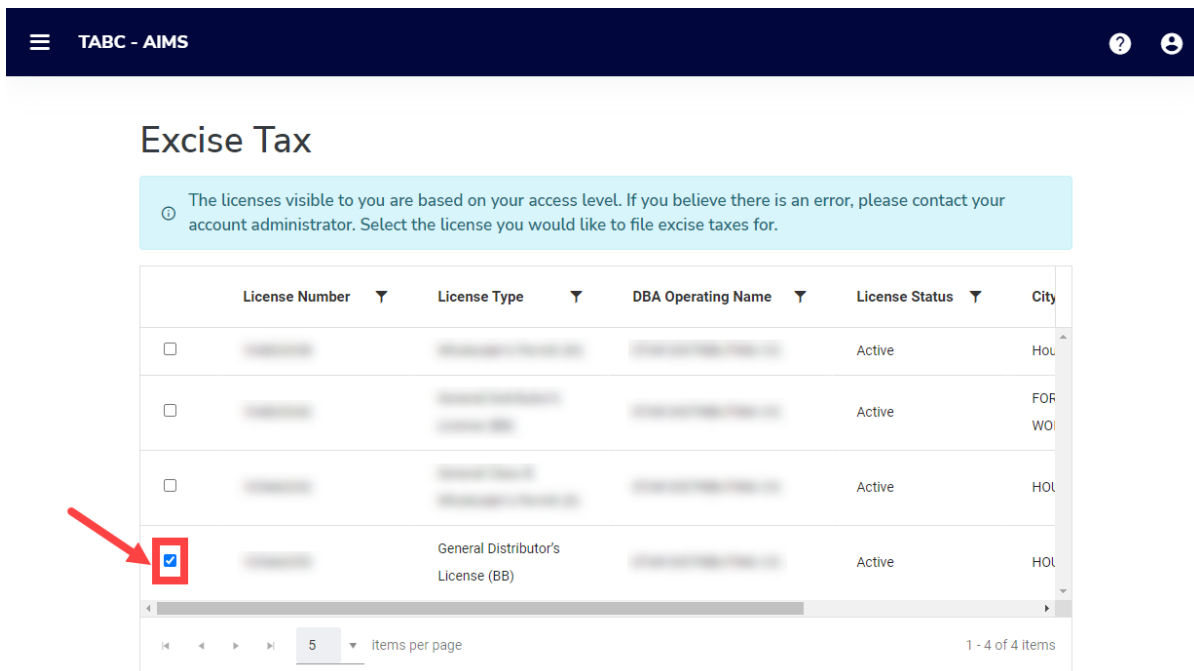
By selecting this checkbox, I swear that I have voluntarily executed this report.

BACK **PAY NOW**

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.



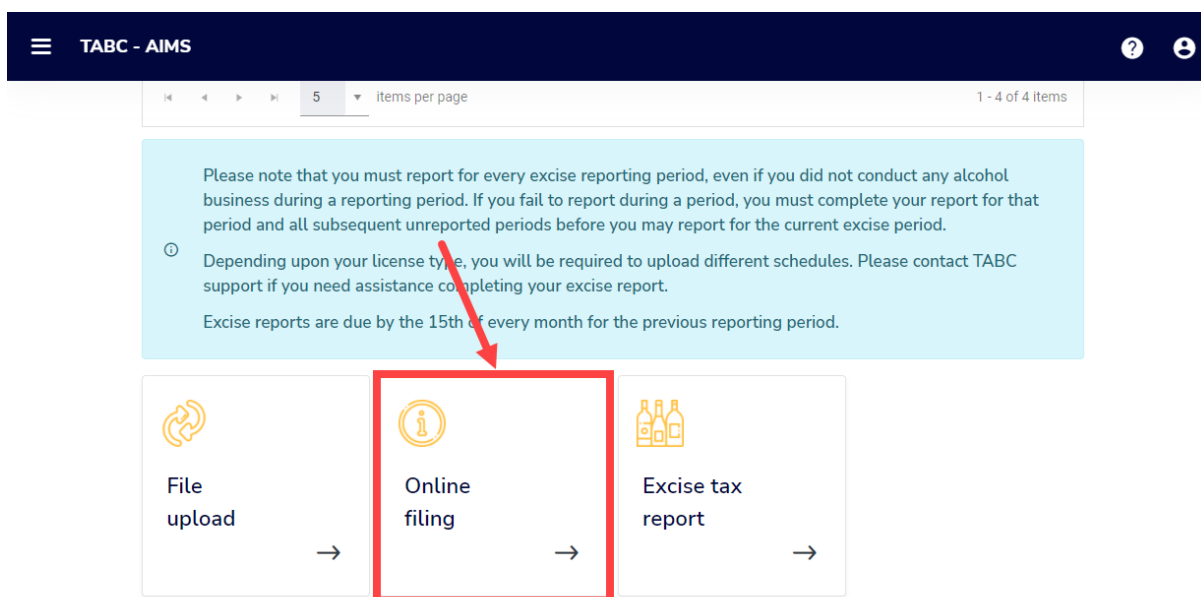
Excise Tax

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 type="checkbox"/>				Active	HOU
<input type="checkbox"/>				Active	FOR WO
<input type="checkbox"/>				Active	HOU
<input checked="" type="checkbox"/>		General Distributor's License (BB)		Active	HOU

5 items per page | 1 - 4 of 4 items

4. Click the **Online filing** button.




5 items per page | 1 - 4 of 4 items


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 →



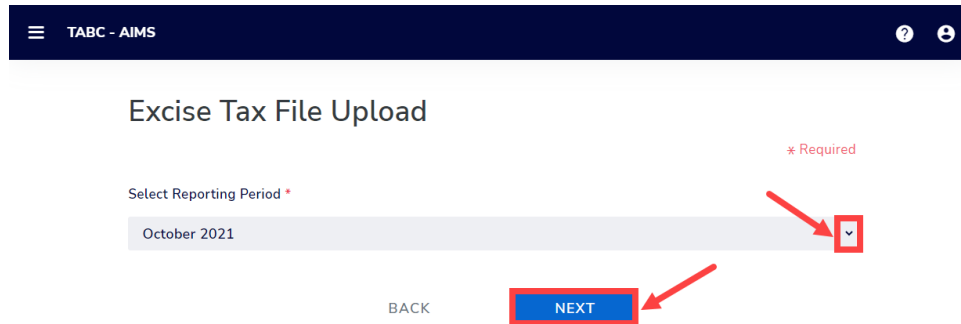
Online filing →



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

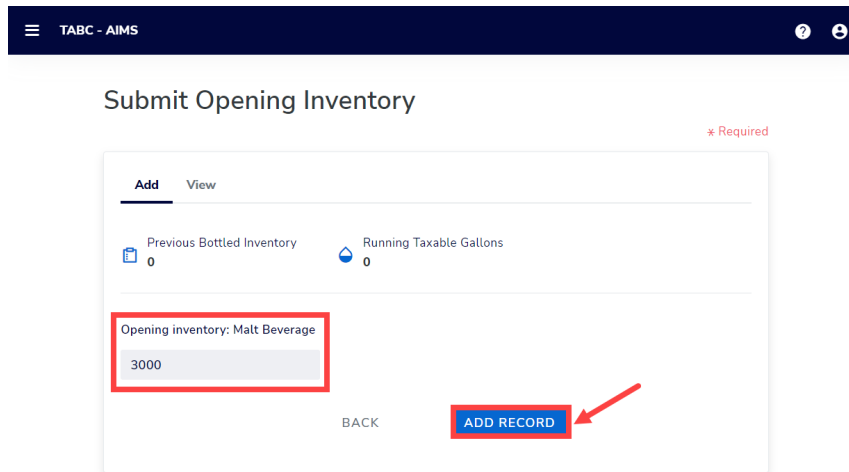
BACK NEXT

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 don't have any data to enter for any portion of the report, click **View** and then **Next** to continue. View the [How to File an Excise Tax Zero Shipment Report \(BB, BC, BW, BP, D, G, W, X and DS\) User Guide](#) for more information.

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**.



Submit Opening Inventory

* Required

Add View

Previous Bottled Inventory 0 Running Taxable Gallons 0

Opening inventory: Malt Beverage

3000

BACK ADD RECORD



Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
MALT	Malt Beverage (Gallons)

7. Click **View**.

Submit Opening Inventory * Required

Record is saved.

Add **View**

Previous Bottled Inventory 0 Running Taxable Gallons 0

Opening inventory: Malt Beverage

0

BACK ADD RECORD

8. Check that the entries are correct.

Click the **Next** button.

Submit Opening Inventory * Required

Record is saved.

Add View

EXPORT TO EXCEL

Alcohol	Opening inventory	Description
MALT	3,000.0000	Initial Inventory

NEXT

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 dropdown list: 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
DISTRIBUTORS	Sale to distributors
MILITARY	Sales to military instillations
OTHER	You must receive TABC approval for exemption type. Contact our Excise Tax Team if you have any questions.

Enter **Invoice Number**.

Select **Invoice Date**

Select **Alcohol Type** from the dropdown. Choose the correct alcohol type from the Alcohol Type options. Review the list below for descriptions. For BB and BC permits MALT is the only option

Alcohol Type	Description
MALT	Malt Beverage (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

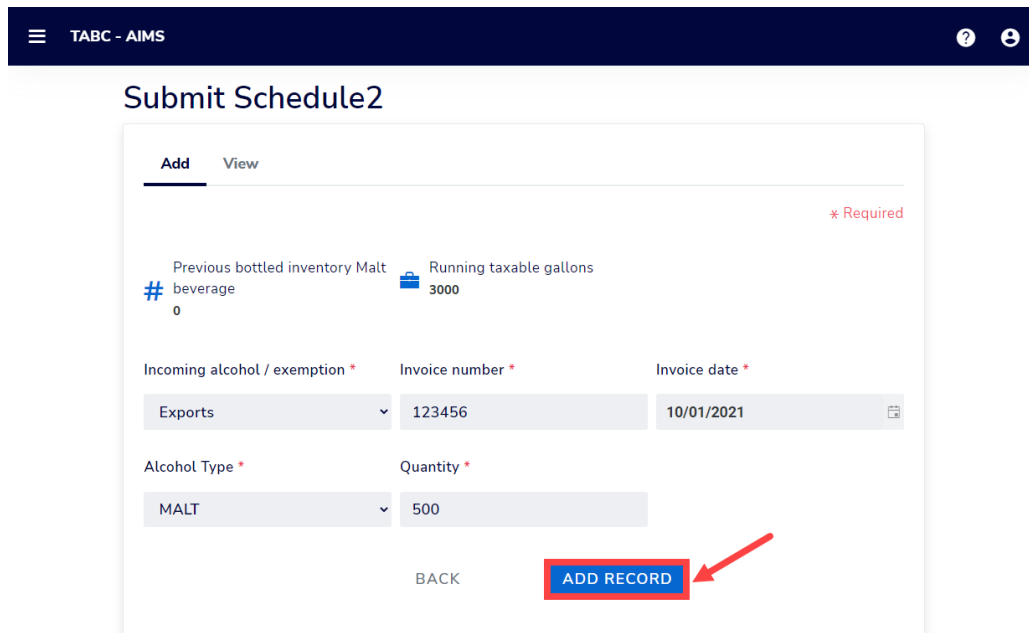
Enter **Permit**. The permit field is only required for Incoming or Distributors transaction types (see below for descriptions of each transaction type).

- For transaction type DISTRIBUTORS, 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.



Submit Schedule2

Previous bottled inventory Malt beverage # 0

Running taxable gallons 3000

Incoming alcohol / exemption * Exports

Invoice number * 123456

Invoice date * 10/01/2021

Alcohol Type * MALT

Quantity * 500

BACK ADD RECORD

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

☰ TABC - AIMS
? 👤

● Record is saved.

Submit Schedule2

Add
View

Previous bottled inventory Malt beverage

0

Running taxable gallons

2500

* Required

Incoming alcohol / exemption *

Incoming

Invoice number *

Invoice date *

10/01/2021

Alcohol Type *

Select

Quantity *

BACK
ADD RECORD

Check that the information is correct.

Click the **Next** button.

☰ TABC - AIMS
? 👤

Submit Schedule2

Add
View

📄 EXPORT TO EXCEL

Invoice Date	Invoice Number	Permit	Quantity	Alcohol
10/01/2021	123456		500.0000	MALT

5 items per page

NEXT

Complete TABC tasks anytime and anywhere. | [TABC 2021 Changes](#) | [TABC AIMS Page](#)

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10. Submit Schedule 4.

Submit Schedule4

Previous bottled inventory Malt beverage # 3000

Running taxable gallons 2500

Brand name Package size * Package count

BACK ADD RECORD

Enter **Brand Name**: Name from TABC Product Registration Certificate.

Enter **Package Size**: Refer to the [chart posted on the TABC Alcohol Excise Taxes page](#). Choose the appropriate package size from the Package Size column. The chart also provides Quantity and Size for clarity, but the values in those columns do not need to be entered into the schedule.

Enter **Package Count**: Number of packages, represented as a whole number.

Click the **Add Record** button when complete. Complete the form for each brand.

Submit Schedule4

Previous bottled inventory Malt beverage # 3000

Running taxable gallons 2500

Brand name Package size * Package count

Bosco Brew 18/16oz 100

BACK ADD RECORD



Once all brands have been entered, click **View**.

Submit Schedule4

Record is saved.

Add **View**

* Required

Previous bottled inventory Malt beverage 3000

Running taxable gallons 2500

Brand name Package size * Package count

BACK ADD RECORD

Check that the information is correct.

Click the **Next** button.

Submit Schedule4

Record is saved.

Add **View**

EXPORT TO EXCEL

Brand Name	Package Size	Gallon Quantity	Package Count
Bosco Brew	18/16oz	225.00000	100

5 Items per page

NEXT



11. Submit Summary

Select the **Alcohol Type** dropdown list.

Enter **Ending Inventory**.

Click **Add Record**.

TABC - AIMS

Submit Summary

* Required

+ Add Summary

Previous bottled inventory Malt beverage 3000 Running taxable gallons 3000

Alcohol Type * MALT Ending inventory * 3500

BACK ADD RECORD

12. When complete, click **Summary**.

TABC - AIMS

Submit Summary

Record is saved.

* Required

+ Add Summary

Previous bottled inventory Malt beverage 3000 Running taxable gallons 3000

Alcohol Type * Select Ending inventory *

BACK ADD RECORD



13. Check that the information is correct.

Click the **Next** button.

TABC - AIMS

Record is saved.

Submit Summary

* Required

+ Add Summary

EXPORT TO EXCEL

Alcohol	Ending inventory
MALT	3,500.0000

« ‹ › »

NEXT

14. 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**

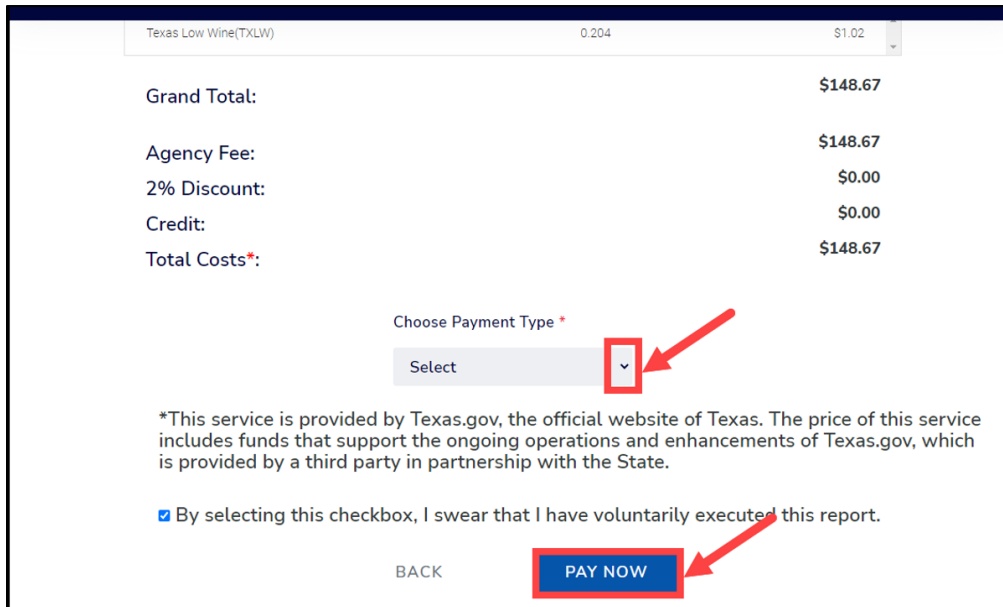
15. The payment screen will appear with the charges. Review the charges and scroll down.

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.



Texas Low Wine(TXLW)	0.204	\$1.02
Grand Total:		\$148.67
Agency Fee:		\$148.67
2% Discount:		\$0.00
Credit:		\$0.00
Total Costs*:		\$148.67

Choose Payment Type *

Select

*This service is provided by Texas.gov, the official website of Texas. The price of this service includes funds that support the ongoing operations and enhancements of Texas.gov, which is provided by a third party in partnership with the State.

By selecting this checkbox, I swear that I have voluntarily executed this report.

BACK **PAY NOW**