



Opening Inventory Reporting in AIMS | October 2021 Filing

This document outlines what should be reported for September 2021 excise tax reports filed in October 2021 in the new Alcohol Industry Management System (AIMS).

To avoid reporting discrepancies, please ensure your beginning inventory (opening inventory) is entered correctly in AIMS. The opening inventory is the total of the closing inventory from your August 2021 report. As a reminder, all malt beverage (beer and ale) inventory should be merged.

What To Enter as Opening Inventory

Wineries (G) and Distilleries (D)

The total of the closing inventory from August sales (filed in September).

Wholesalers (W and X)

The total of the wine and/or distilled spirits closing inventories from August sales (filed in September).

All sales in September of malt beverages (beer and ale) should be associated with the distributor and recorded as such in the distributor's inventory. **Only distributors can report malt beverage sales in AIMS.**

Distributors (BB and BC)

The total of the wholesaler's closing inventory of ale from August sales (filed in September) combined with the total of the distributor's closing inventory of beer from August sales (filed in September).

Previous holders of both a Manufacturer's License (BA) and Brewer's Permit (B)

The total of the manufacturer's closing inventory combined with the total of the brewer's closing inventory from August sales (filed in September).

Previous holders of either a Manufacturer's License (BA) or Brewer's Permit (B)

The total of the closing inventory August sales (filed in September).

Brewpubs (BP)

The total of the closing inventory of beer and ale from August sales (filed in September).