

How to File Excise Tax Reports: Brewer's License (BW) and Brewpub License (BP)

This document will provide guidance for submitting an excise tax report for the Brewer's License (BW) and Brewpub License (BP). Each license holder must submit information known as "schedules." BW and BP license holders must submit Schedule 1, Schedule 2 and Schedule 4.

- **Schedule 1** reports manufacturing and sales. Under this schedule, include the total amount of alcohol manufactured for the month, in gallons. Businesses that are eligible to sell to retail tier businesses, sell on-premise or sell off-premise will also include the gallon amount sold for each category for the reporting month under this schedule.
- **Schedule 2** reports incoming alcohol (product received) and exemptions, such as alcohol exported out of the state or used in a lab for testing.
- **Schedule 4** list each brand, package size and package count sold to retailers in the state during the reporting month. For holders of a Brewer's License (BW) and Brewpub License (BP), this should match your RETAIL sale amount under Schedule 1.

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:

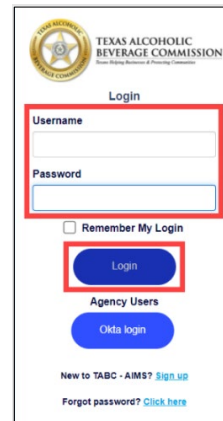
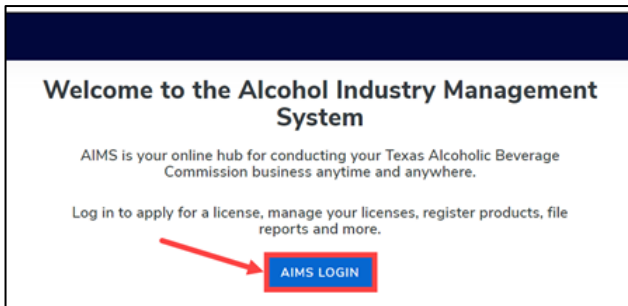
- **File upload** allows you to upload spreadsheets (CSV files). You will download the template files, enter information in the provided fields and upload the completed spreadsheets.
- **Online filing** allows you to manually enter each piece of information through an online form. You should also use 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.

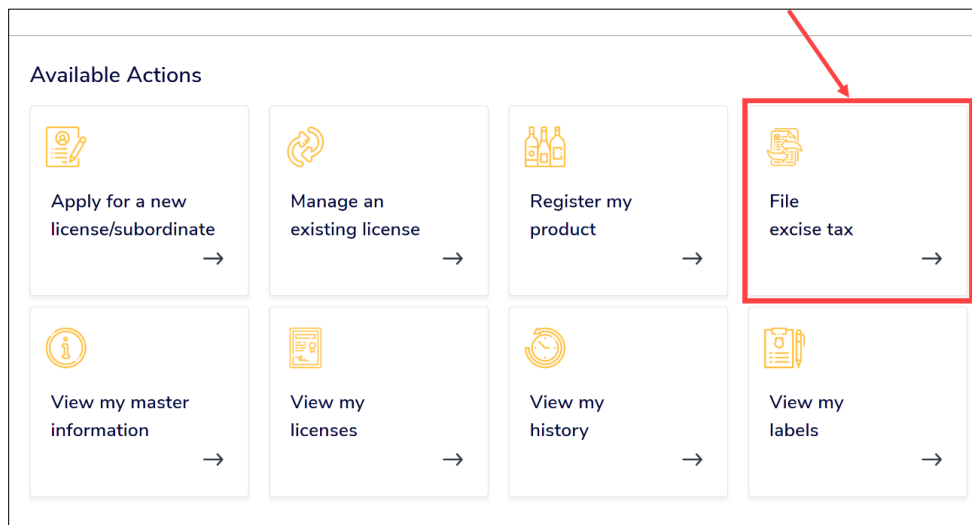
1. Log in to AIMS:

- 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.

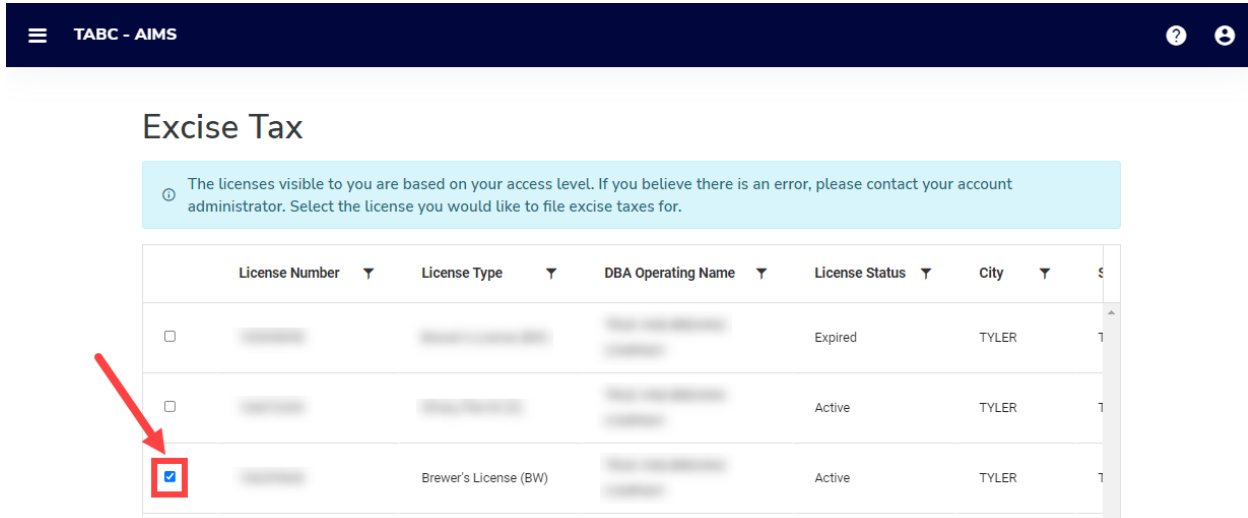
Click the **File excise tax** button.



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.



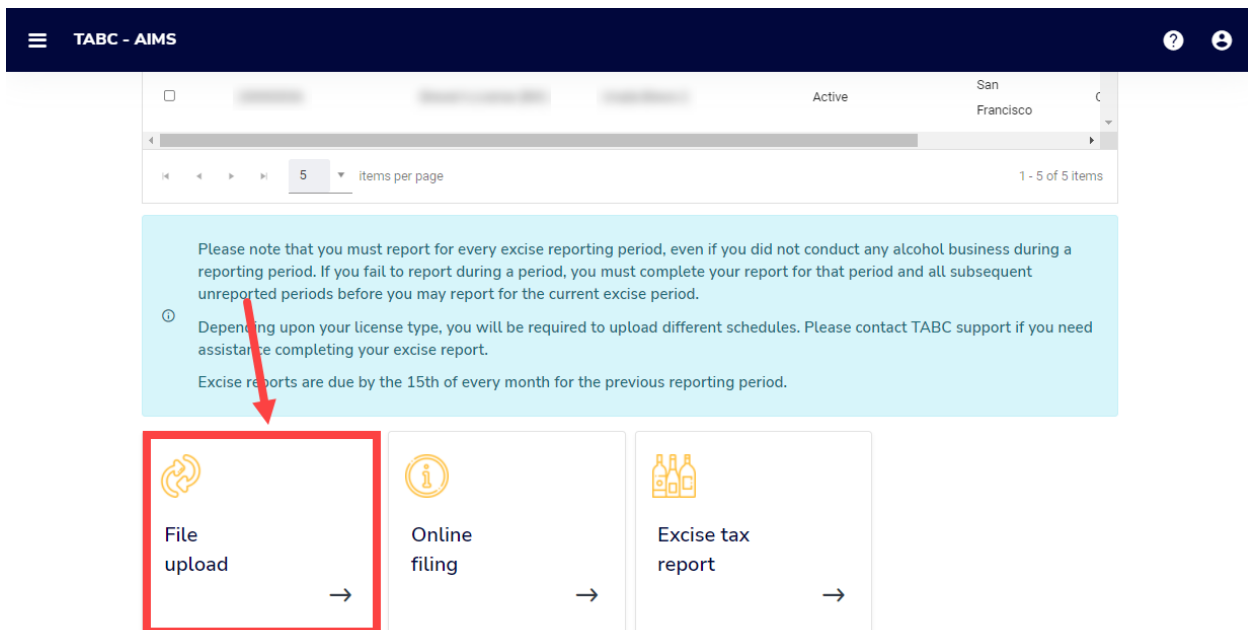
Excise Tax

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"/>				Expired	TYLER	1
<input type="checkbox"/>				Active	TYLER	1
<input checked="" type="checkbox"/>		Brewer's License (BW)		Active	TYLER	1

4. Scroll down.

Click the **File upload** button.



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.

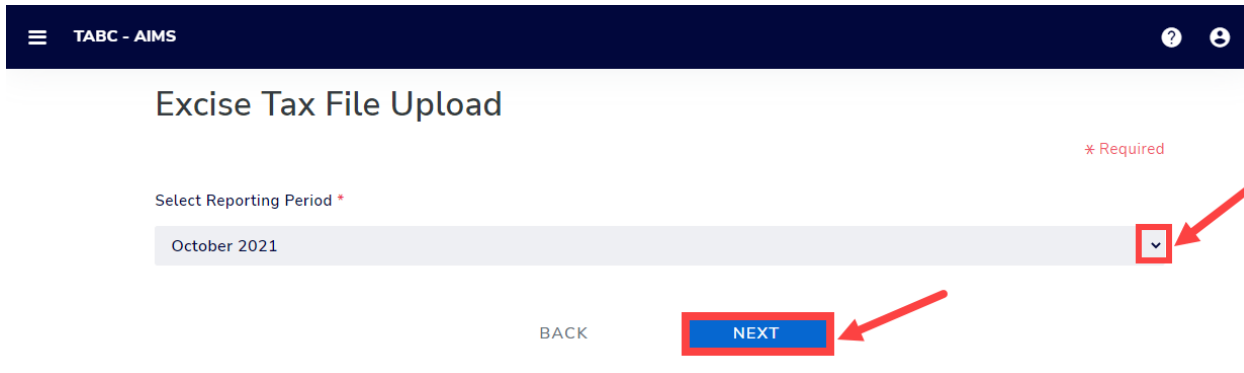
File upload →

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.

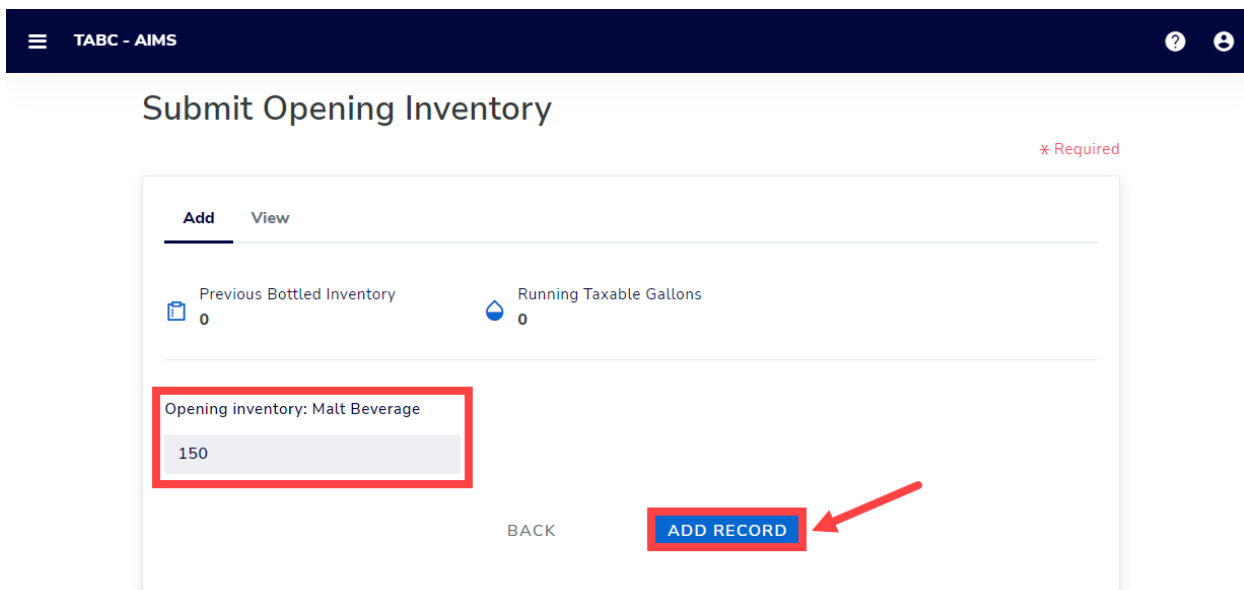
Click the **Next** button.



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

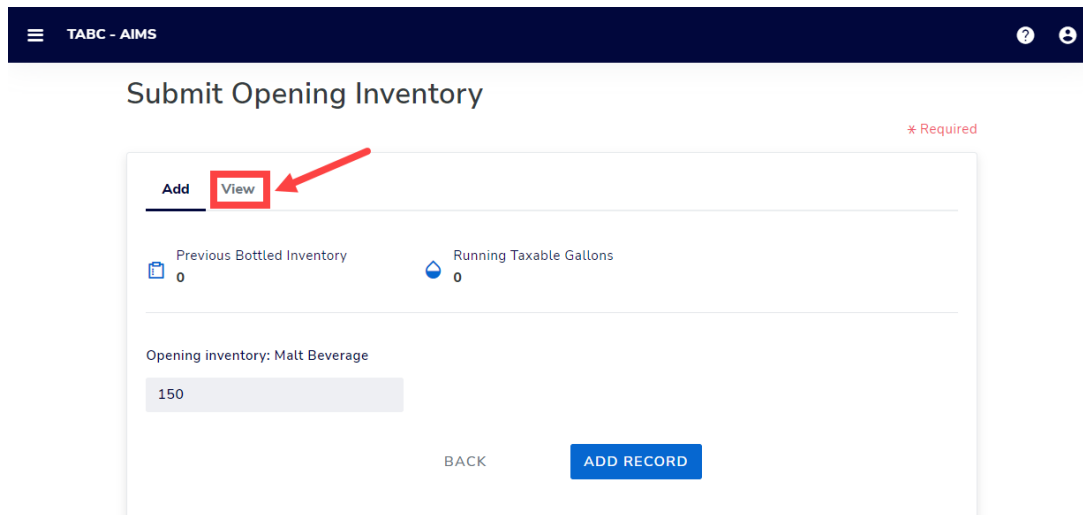


Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
MALT	Malt Beverage (Gallons)

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

Click **View**.



TABC - AIMS

Submit Opening Inventory

* Required

Add **View**

Previous Bottled Inventory: 0 Running Taxable Gallons: 0

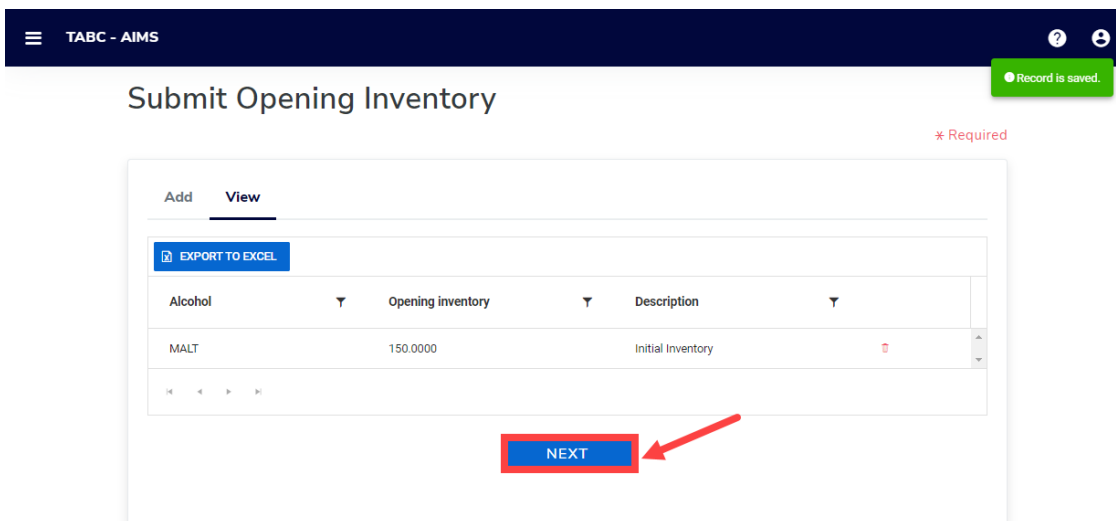
Opening inventory: Malt Beverage

150

BACK ADD RECORD

8. 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	150.0000	Initial Inventory

NEXT

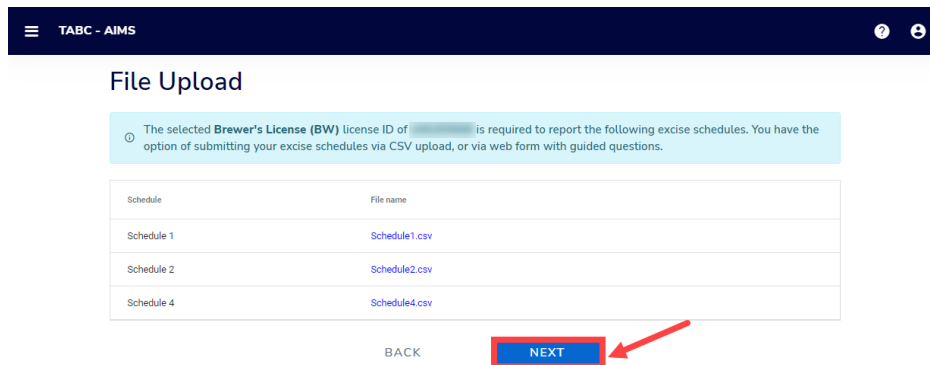
9. Download all the required schedules for your license.

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 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 type.

Once you've downloaded the files, click the **Next** button.



10. Complete all the required schedules for your license. See detailed instructions for each schedule.

Schedule 1

The following fields are required:

	A	B	C	D
1	Transaction	AlcoholType	Quantity	SaleType
2				

How To Complete

Fill in each cell with the information shown below.

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**

Select and enter this option if the alcoholic beverage inventory is manufactured, e.g., a brewery reporting gallons of malt beverage bottled/kegged.

If you select this option, you will leave SaleType (Column D) blank for that row.

- **Direct Sales**

Select and enter if the business made sales to retailers, sales off-premise and/or sales on-premise 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/or sold to retailers, on-premise or off-premise.

Choose from the options listed under Alcohol Type below and type them exactly as they appear. For BW and BP permits MALT is the only option.

Alcohol Type	Description
MALT	Malt Beverage (Gallons)

Quantity (Column C): 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

SaleType(Column D): includes sales to retailers, sales made off-premise and sales made on-premise.

- RETAIL – sold to retailer
- OFFPREMISE – sold for off-premise consumption (“to-go”).
- ONPREMISE – sold for on-premise consumption.

Example

An in-state brewery that manufactured 1000.5 gallons of malt beverage, and sold on-premise 10 gallons of the malt beverage it manufactured, would report these as such:

	A	B	C	D
1	Transaction	AlcoholType	Quantity	SaleType
2	Manufacture	MALT	1000.5	
3	Direct Sales	MALT	10	ONPREMISE

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): The permit field is only required for Incoming or Distributors transaction types (see Column B information 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.

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
LAB	Inventory used for lab use purposes
MILITARY	Sales to military installations
OTHER	You must receive TABC approval for this 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 BW and BP 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 business sold 1000.5 gallons of malt beverages to a distributor 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	InvoiceDate	InvoiceDate	AlcoholType	GallonsQuantity
2	1111111111	DISTRIBUTORS	09/02/2021	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 1.** Return to AIMS and click **Choose File**. Follow the prompts to find the Schedule 1 file you completed.

Click **Upload**.

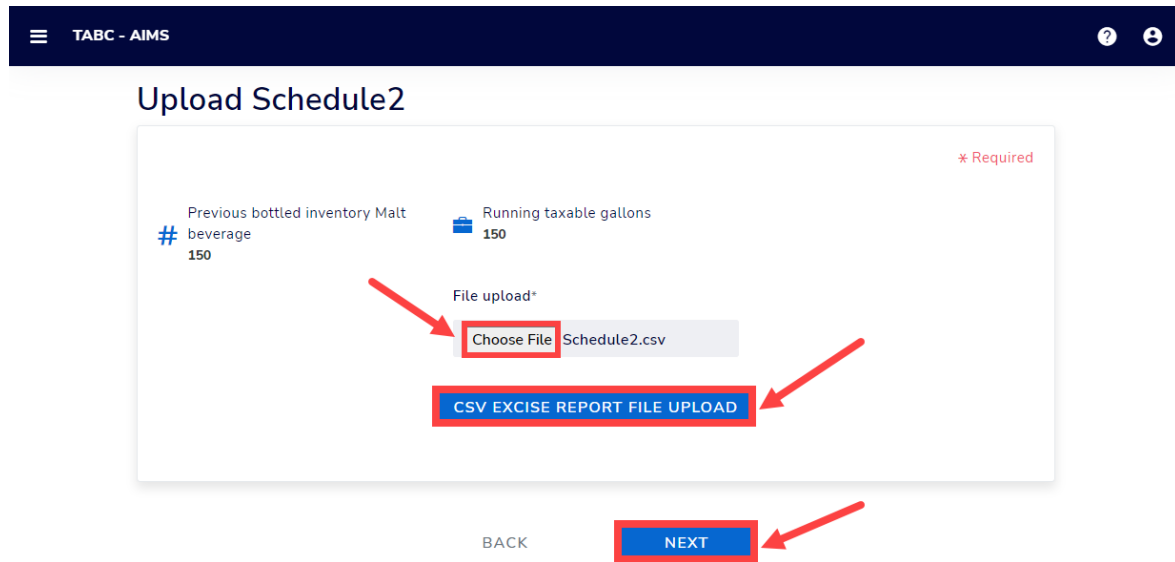
Note: AIMS will review each of your files for errors. If errors are found, they will populate at the bottom of the page. You will have to correct the identified errors and reupload the schedule before you can go to the next screen.

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

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

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

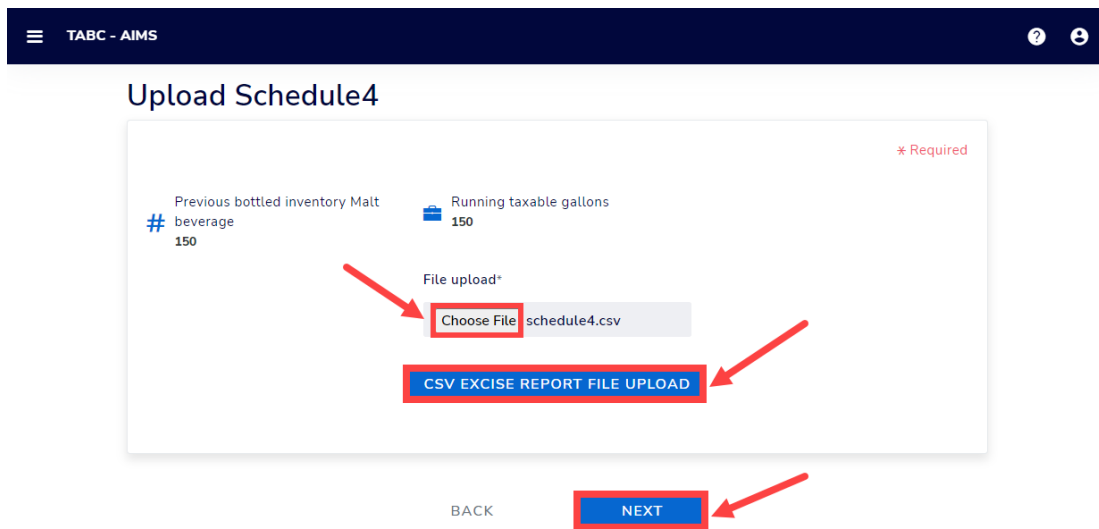
If entries are correct, you will be directed to the next schedule. If errors are found, correct them and re-upload.



13. **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.





14. Submit Summary

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

Enter **Ending Inventory**.

Click **Add Record**.

TABC - AIMS

Submit Summary

* Required

+ Add Summary

Previous bottled inventory Malt beverage # 150

Running taxable gallons 150

Alcohol Type * MALT

Ending inventory * 200

BACK ADD RECORD

Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
MALT	Malt Beverage (Gallons)

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

TABC - AIMS

Submit Summary

* Required

+ Add Summary

Previous bottled inventory Malt beverage # 150

Running taxable gallons 150

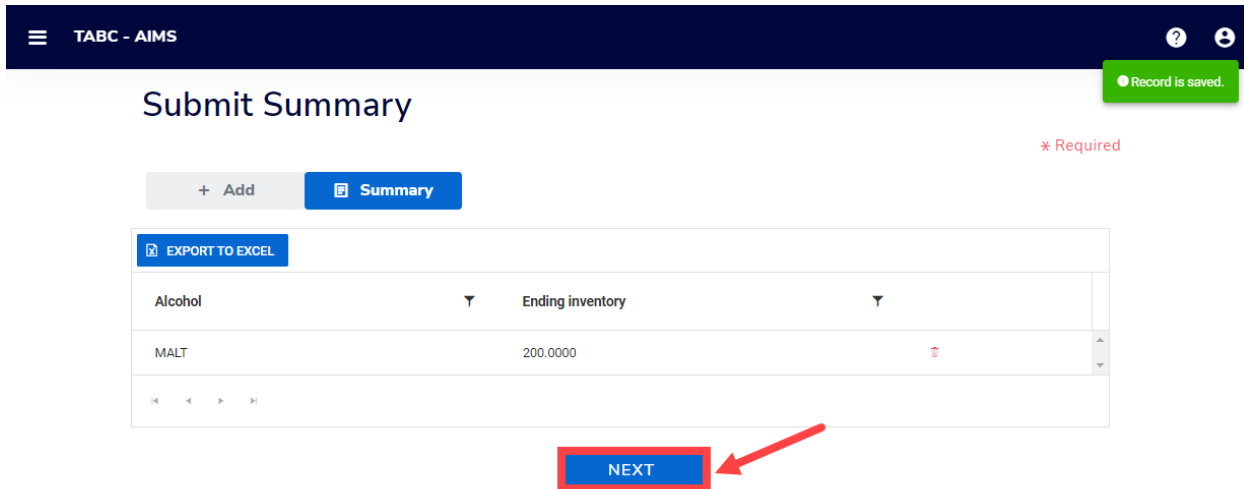
Alcohol Type * MALT

Ending inventory * 200

BACK ADD RECORD

16. Check that the information is correct.

Click the **Next** button.



Record is saved.

Submit Summary

* Required

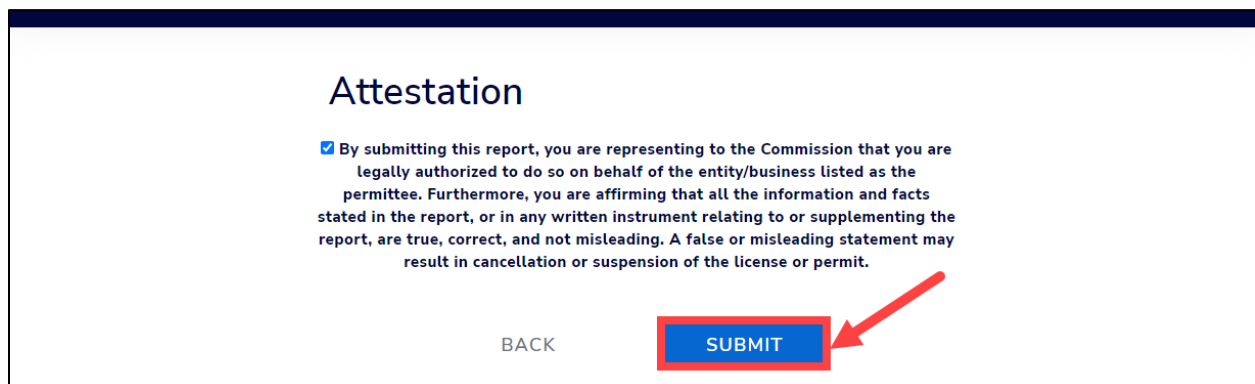
+ Add Summary

EXPORT TO EXCEL

Alcohol	Ending inventory
MALT	200.0000

BACK NEXT

17. 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

18. 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.

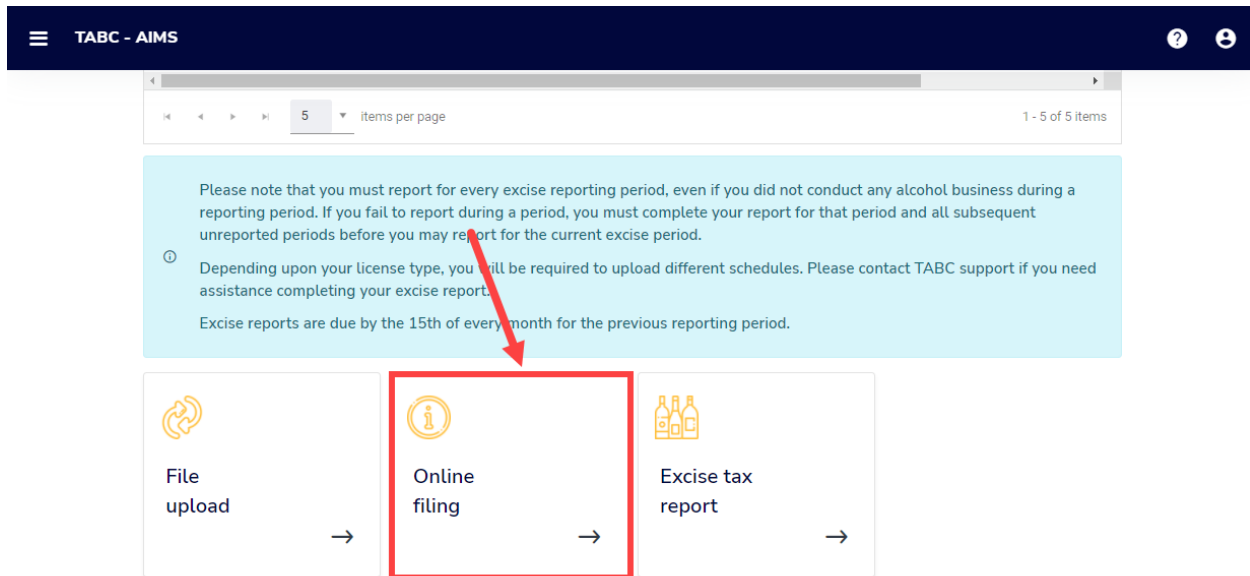
TABC - AIMS

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.

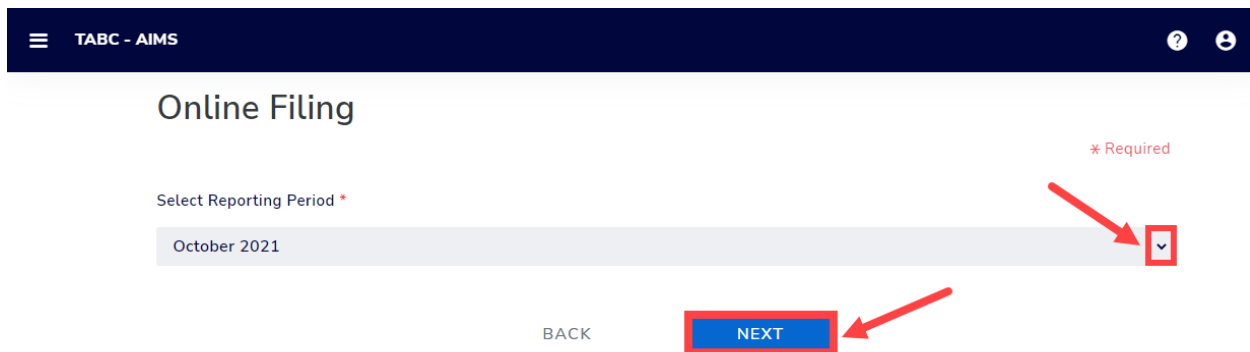
	License Number	License Type	DBA Operating Name	License Status	City	
<input type="checkbox"/>				Expired	TYLER	
<input type="checkbox"/>				Active	TYLER	
<input checked="" type="checkbox"/>		Brewer's License (BW)		Active	TYLER	

- Click the **Online filing** button.



- Select Reporting Period** from the dropdown list. You will typically be selecting the previous month as the reporting period.

Click the **Next** button.

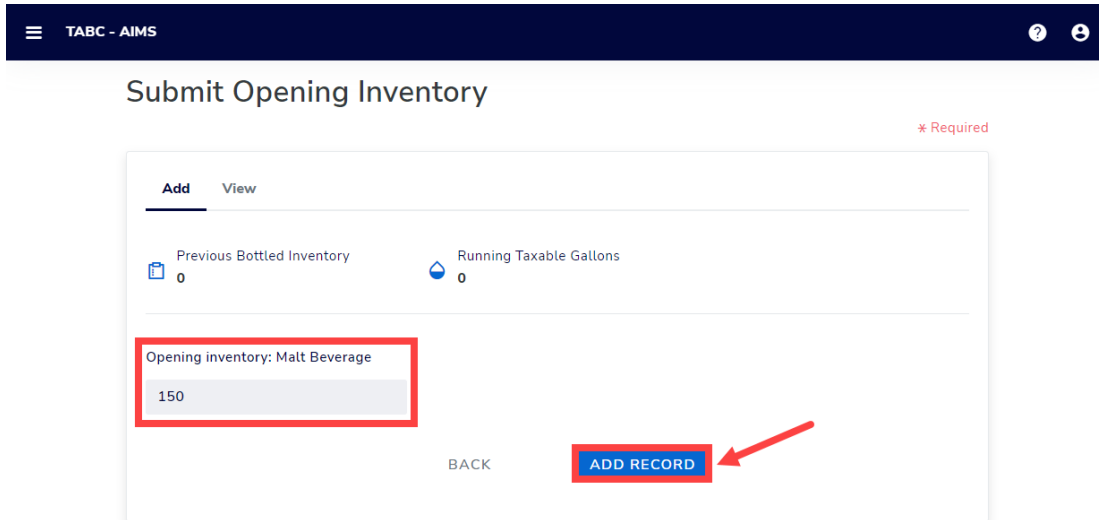


- If this is your first time submitting an excise tax report in AIMS, you'll need to enter an opening inventory. If this is not your first time, skip to **Step 9**. The opening inventory is the total closing inventory from the previous reporting period. For more information, [view this document outlining 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**.



TABC - AIMS

Submit Opening Inventory

* Required

Add View

Previous Bottled Inventory 0 Running Taxable Gallons 0

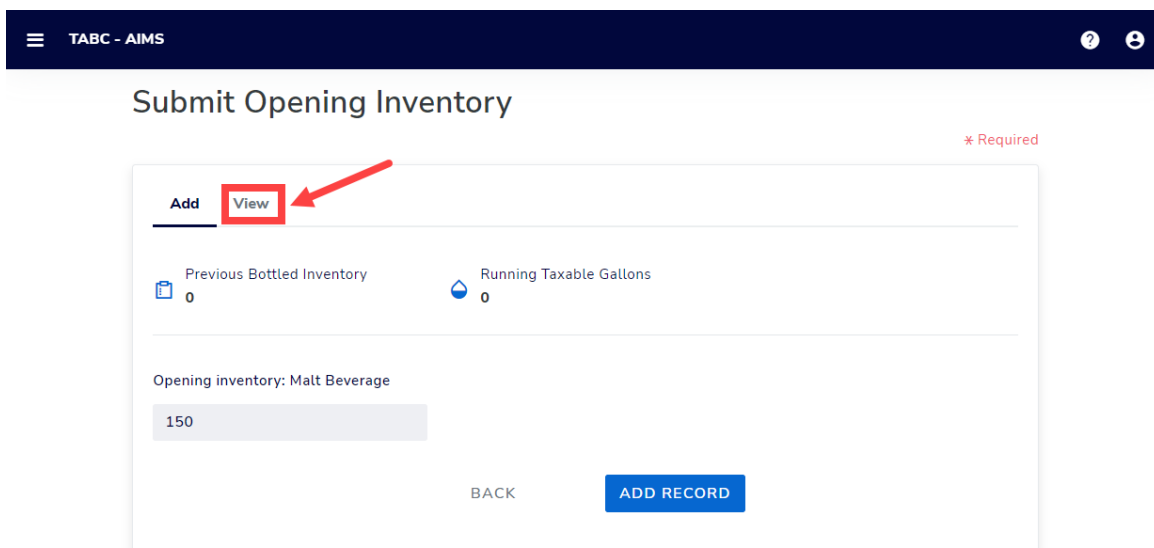
Opening inventory: Malt Beverage
150

BACK **ADD RECORD**

Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
MALT	Malt Beverage (Gallons)

7. Click **View**.



TABC - AIMS

Submit Opening Inventory

* Required

Add **View**

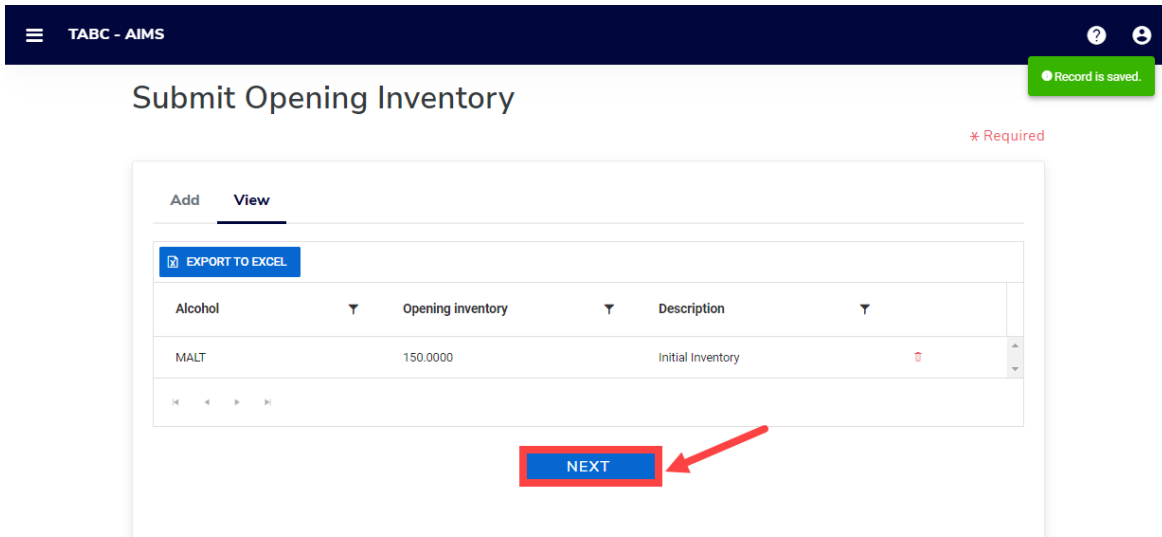
Previous Bottled Inventory 0 Running Taxable Gallons 0

Opening inventory: Malt Beverage
150

BACK **ADD RECORD**

8. Check that the entries are correct.

Click the **Next** button.



Submit Opening Inventory

* Required

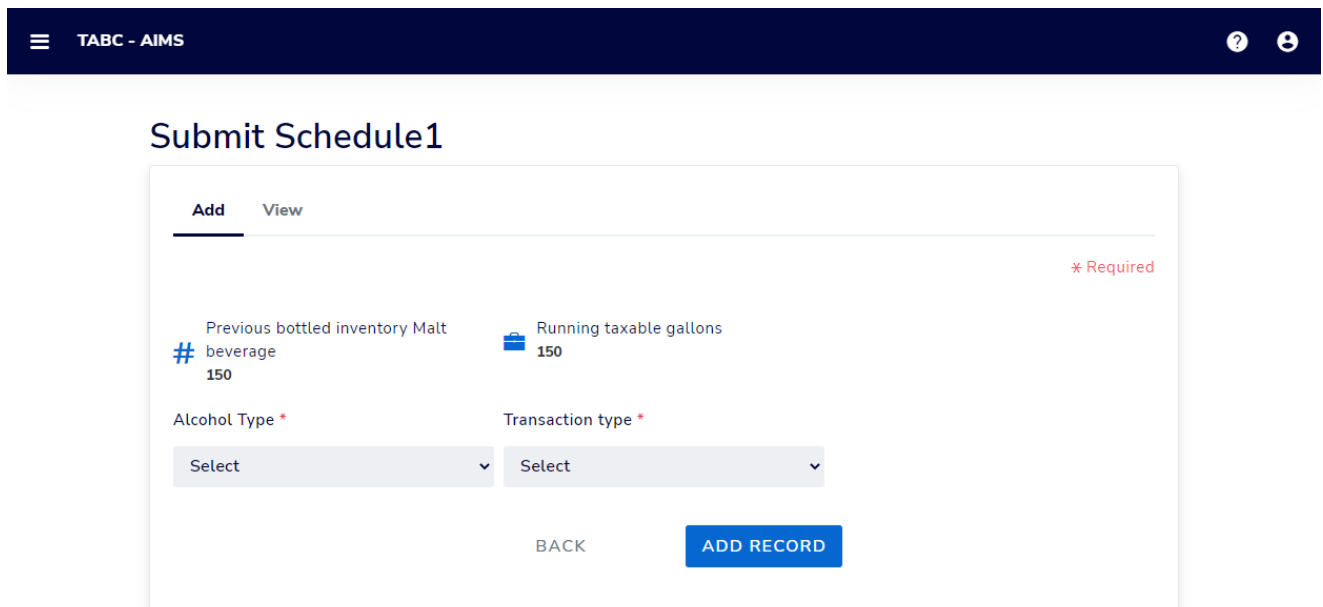
EXPORT TO EXCEL

Alcohol	Opening inventory	Description
MALT	150.0000	Initial Inventory

NEXT

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

9. **Submit Schedule 1.**



Submit Schedule1

* Required

Previous bottled inventory Malt beverage 150

Running taxable gallons 150

Alcohol Type *
Select

Transaction type *
Select

BACK ADD RECORD

Enter **Alcohol Type**: The alcohol type manufactured and/or sold to retail, on-premise or off-premise.

Choose from the options listed under Alcohol Type. Descriptions are provided below for reference.

Alcohol Type	Description
MALT	Malt Beverage (Gallons)

Select **Transaction Type** from the dropdown list: Select either “Manufacture” or “Direct Sales.”

- **Manufacture:** Select and enter this option if the alcoholic beverage inventory is manufactured, e.g., a brewpub reporting gallons of malt beverage produced.
- **Direct Sales:** Select and enter if sales to retailers, sales made off-premise, and sales made on-premise were conducted during the reporting period.

Enter **Quantity**: Gallon amounts cannot exceed four (4) decimal places to the right. You must enter units in decimals and not fractions.

Correct	Incorrect
101.3333	101 1/3

Enter **Sale Type** from the dropdown list.

- **RETAIL** – sold to retailer
- **OFFPREMISE** – sold for off-premise consumption (“to go”).
- **ONPREMISE** – sold for on-premise consumption.

Click the **Add Record** button when complete.



Submit Schedule1

Add View
* Required

Previous bottled inventory Malt beverage

150

Running taxable gallons

150

Alcohol Type *

MALT

Transaction type *

Direct Sales

Quantity *

15

Sale type *

ONPREMISE

BACK

ADD RECORD

Complete TABC tasks anytime and anywhere. | [TABC 2021 Changes](#) | [TABC AIMS Page](#) 18 of 27



Notice the green message box in the upper-right corner confirming the record was saved.

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

Submit Schedule1

Record is saved.

Add View

* Required

Previous bottled inventory Malt beverage 150

Running taxable gallons 150

Alcohol Type * Select

Transaction type * Select

Quantity * [input field]

Sale type * Select

BACK ADD RECORD

Check that the information is correct.

Click the **Next** button.

Submit Schedule1

EXPORT TO EXCEL

Alcohol	Transaction	Quantity	Sale type
MALT	Direct Sales	15,000	ONPREMISE

5 items per page

NEXT

If no business was conducted for the reporting period, you may select **View** and click **Next** to proceed forward. [Watch this brief video clip for an example.](#)



10. 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
LAB	Inventory used for lab use purposes
DISTRIBUTORS	Sale to distributors – applies only for BW, BP, BB and BC permittees
MILITARY	Sales to military installations
OTHER	You must receive TABC approval for exemption type. Contact our Excise Tax Team if you have any questions.

Enter **Invoice Number**.

Enter **Invoice Date**

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

☰ TABC - AIMS
?
⌂

Submit Schedule2

Add View
* Required

Previous bottled inventory Malt beverage # 150

Running taxable gallons 150

Incoming alcohol / exemption *

Incoming

Invoice number *

125545

Invoice date *

10/01/2021

Alcohol Type *

MALT

Quantity *

25

Permit *

564199

BACK

ADD RECORD



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

TABC - AIMS Record is saved.

Submit Schedule2

Add **View**

* Required

Previous bottled inventory Malt beverage 150 Running taxable gallons 175

Incoming alcohol / exemption * Invoice number * Invoice date *

Incoming 10/01/2021

Alcohol Type * Quantity * Permit *

Select

BACK **ADD RECORD**

Check that the information is correct.

Click the **Next** button.

TABC - AIMS

Submit Schedule2

Add **View**

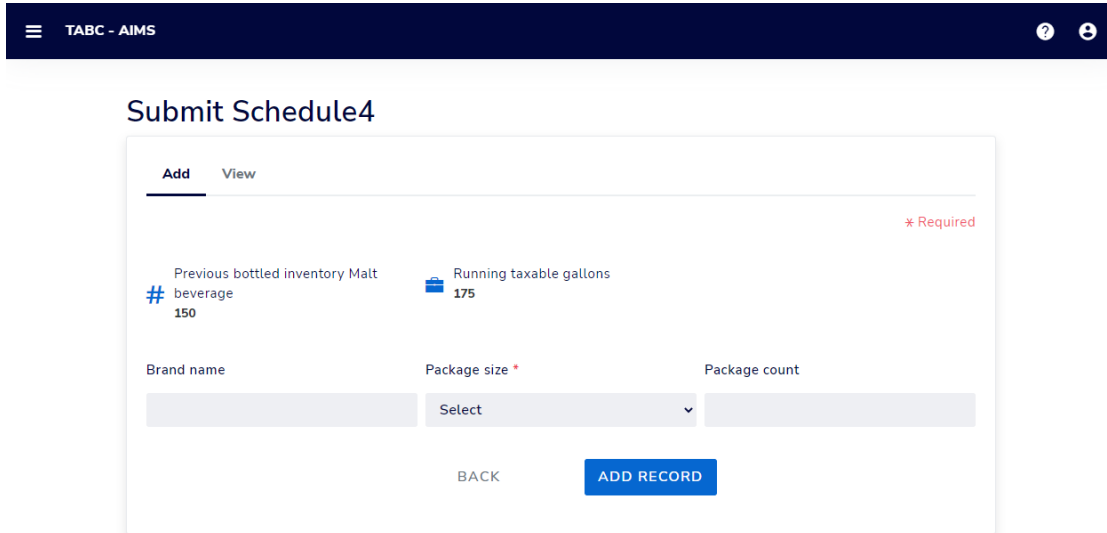
EXPORT TO EXCEL

Invoice Date	Invoice Number	Permit	Quantity	Alcohol	Transaction
10/01/2021	125545	564199	25.0000	MALT	Incoming

5 items per page

NEXT

11. Submit Schedule 4

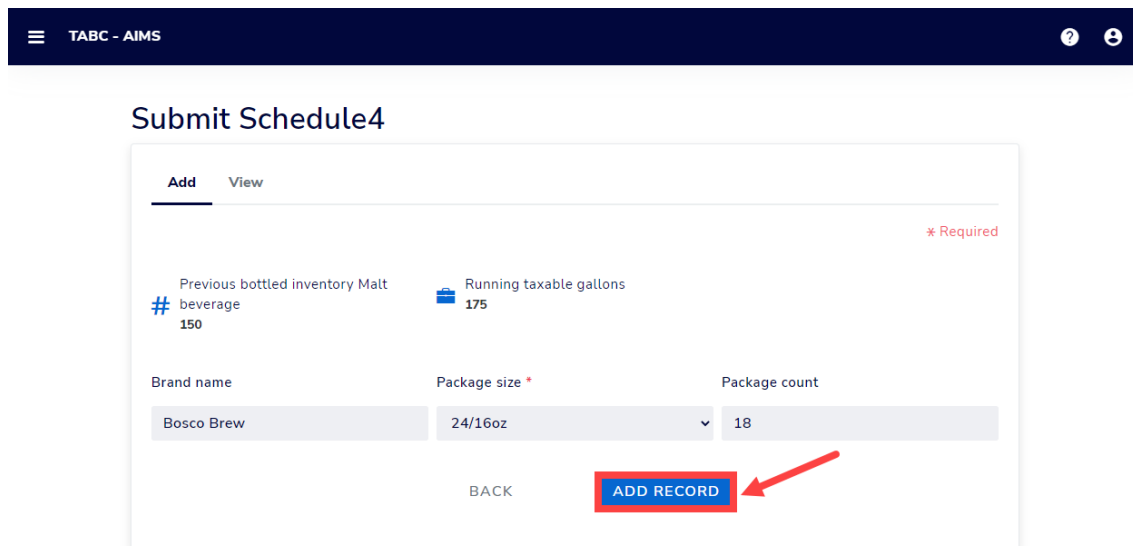


Enter **Brand Name** from TABC Product Registration Certificate.

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.





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

TABC - AIMS Record is saved.

Submit Schedule4

Add **View**

* Required

Previous bottled inventory Malt Beverage 150 Running taxable gallons 175

Brand name Package size * Package count

 Select

BACK ADD RECORD

Check that the information is correct.

Click the **Next** button.

TABC - AIMS Record is saved.

Submit Schedule4

Add **View**

[EXPORT TO EXCEL](#)

Brand Name	Package Size	Gallon Quantity	Package Count
Bosco Brew	24/16oz	54.00000	18

5 items per page

NEXT



12. Submit Summary

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

Enter **Ending Inventory**.

Click **Add Record**.

Submit Summary * Required

[+ Add](#) [Summary](#)

Previous bottled inventory Malt beverage # 150 Running taxable gallons 175

Alcohol Type * MALT Ending inventory * 200

[BACK](#) ADD RECORD

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

Submit Summary * Required

[+ Add](#) Summary

Previous bottled inventory Malt beverage # 150 Running taxable gallons 175

Alcohol Type * Select Ending inventory *

[BACK](#) [ADD RECORD](#)

Record is saved.



14. Check that the information is correct.

Click the **Next** button.

Submit Summary

* Required

+ Add Summary

EXPORT TO EXCEL

Alcohol	Ending inventory
MALT	200.0000

BACK NEXT

Record is saved.

15. 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

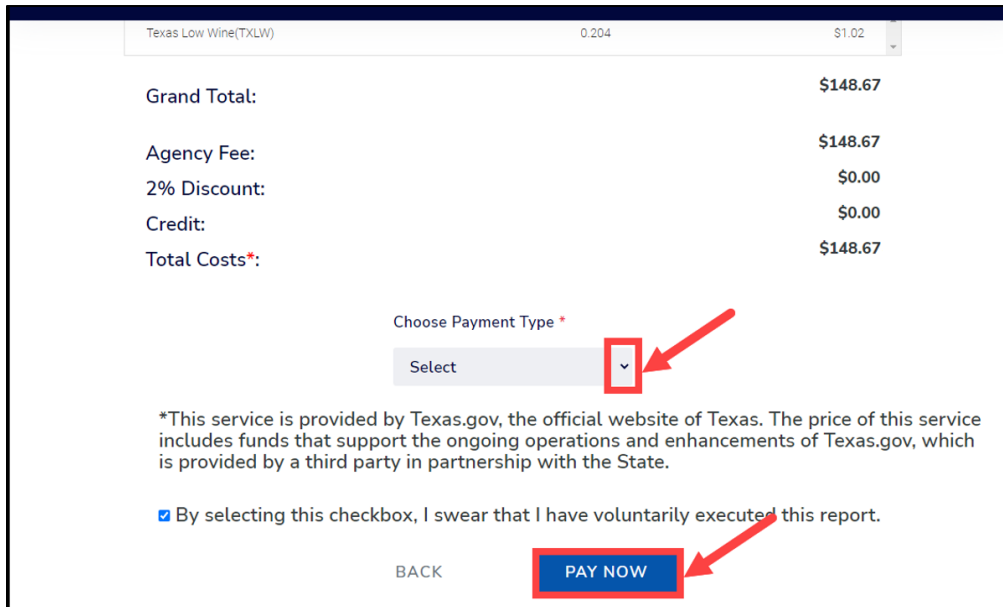
16. The payment screen will appear with the charges. Review the charges and scroll down.

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**