How To File Excise Tax Reports: Out-of-State Winery Direct Shipper's Permit (DS)

This document will provide guidance for submitting an excise tax report for the Out-of-State Winery Direct Shipper's Permit (DS). Each permit holder must submit information known as "schedules." DS Permit holders must submit Schedule 3.

Schedule 3 reports all sales and shipments of wine made directly to consumers.

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 file, enter information in the provided fields and upload the completed spreadsheet.
- **Online filing** allows you to manually enter each piece of information through an online form.

ⓘ **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.

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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.
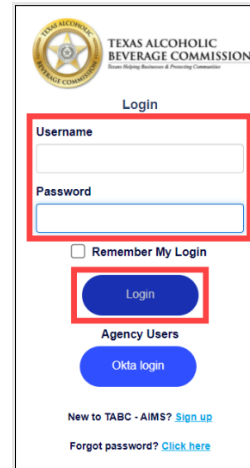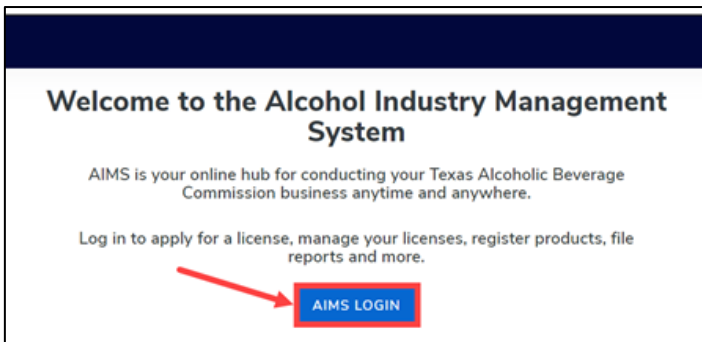
2. If you have several business entities, click the business entity you want to access. The AIMS dashboard for that business entity will appear.

   Click the **File excise tax** button.
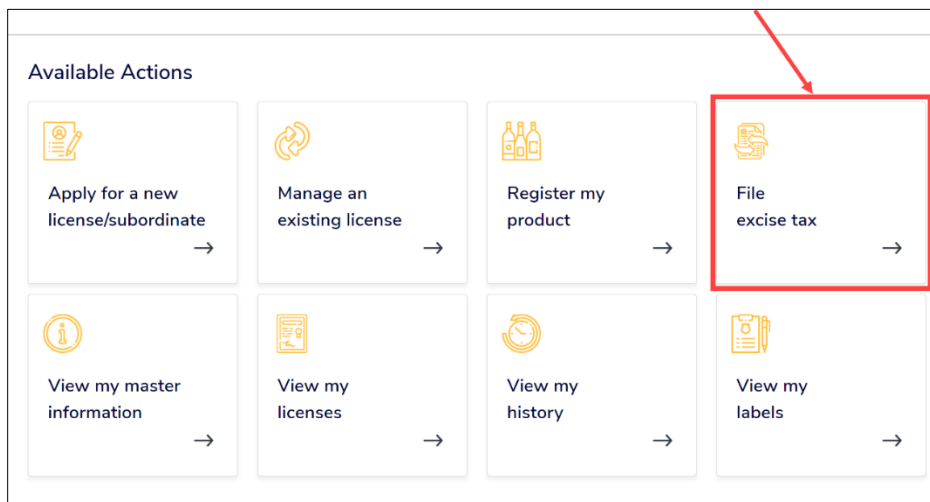
ⓘ If you have **no records** to add, use **OPTION 2: ONLINE FILING** and refer to the **How To File an Excise Tax Zero Shipment Report (BB, BC, BW, BP, D, G, W, X and DS) User Guide**.

OPTION 1: FILE UPLOAD

3. Select the **checkbox** next to the permit for which you need to submit excise taxes.
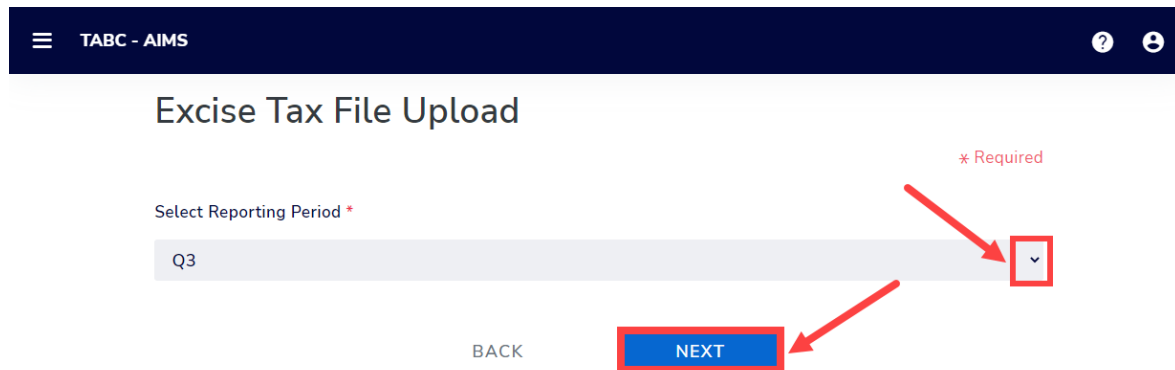

4. Scroll down.

    Click the **File upload** button.

5. **Select Reporting Period** from the dropdown list.

If you ship **over 5,000 gallons of wine the previous calendar year,** you must submit a **monthly report**. The dropdown list will give monthly options.

If you ship **under 5,000 gallons of wine the previous calendar year**, you must submit a **quarterly report**. The dropdown list will give quarterly options.

Click the **Next** button.

6. **Download all the required schedules for your permit each reporting period. Do not use schedules you downloaded from previous reporting periods.**

   The files on this page are templates you will use to enter the necessary information. Click the file name to download the file onto your computer. AIMS will automatically display the schedule required based on your permit.

   Do not change the file type or column headings when you save the file (i.e., keep it as a CSV file).

   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 permit type.

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

7. Complete all the required schedules for your permit. See detailed instructions for each schedule.

Schedule 3

The following fields appear in Schedule 3; **however, you only need to complete the fields highlighted in the image below.**

How To Complete
Fill in each cell with the information as outlined.

Transaction Type (Column B): "DIRECT" is the only transaction type option for holders of a DS permit and should be used in Column B in every row where 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 (no specified format).

Alcohol Type (Column E): Choose the correct alcohol type from the list below.

Alcohol Type	Description
OOSLW	Out-of-State Low Wine (14% ABV and lower)
OOSHW	Out-of-State High Wine (more than 14% ABV)
OOSSW	Out-of-State Sparkling Wine

Quantity (Column F): Gallon amounts cannot exceed four (4) decimal places to the right. Units cannot be expressed with fractions. You must use decimals instead.

Correct	Incorrect
101.3333	101 1/3

Price (Column G): Enter price per bottle.

Customer Name (Column H): Enter customer's name.

Address (Column I): Enter customer's street address (e.g., 5806 Mesa Drive).

Shipper (Column J): Enter the name of the licensed carrier used to ship product to the customer.

Shipped Date (Column K): Enter the date of shipment in the format M/D/YYYY, M/DD/YYYY, MM/D/YYYY or MM/DD/YYYY.

City (Column L): Enter the customer's city.

Brand (Column M): Enter the brand name and class type of bottle (e.g., Example Brand Wine, Merlot).

Package Size (Column N): Enter the size of the bottle. The list of sizes can be located here.

Tracking (Column O): Enter shipment tracking number.

8. **Upload Schedule 3**. 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 screen. If errors are found, correct them and re-upload.

9. **Subject to Taxation** explains the reported total. Click the **Next** button.

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

11. 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.

OPTION 2: ONLINE FILING

Complete steps 1-2 above.

3. Select the **checkbox** next to the permit for which you need to submit excise taxes.

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

5. **Select Reporting Period** from the dropdown list.

If you ship **over 5,000 gallons of wine monthly**, you must submit a **monthly report**. The dropdown list will give monthly options.

If you ship **under 5,000 gallons of wine monthly**, you must submit a **quarterly report**. The dropdown list will give quarterly options.

Click the **Next** 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**.

6. **Submit Schedule 3**.

Enter **Transaction Type:** "DIRECT" is the only transaction type option and should be used in Column B in every row where you are reporting information.

Enter **Invoice Date**: Enter in the format M/D/YYYY, M/DD/YYYY, MM/D/YYYY or MM/DD/YYYY.

Enter **Invoice Number:** Enter invoice number (no specified format).

Enter **Alcohol Type**: Choose the correct alcohol type from the list below.

Alcohol Type	Description
OOSLW	Out-of-State Low Wine (14% ABV and lower)
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Enter **Quantity:** Gallon amounts cannot exceed four (4) decimal places to the right. Units cannot be expressed with fractions. You must use decimals instead.

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Enter **Price:** Enter price per bottle.

Enter **Customer Name:** Enter customer's name.

Enter **Address:** Enter customer's street address (e.g., 5806 Mesa Drive).

Enter **Shipper:** Enter the name of the licensed carrier used to ship product to the customer.

Enter **Date Shipped:** Enter the date of shipment in the format M/D/YYYY, M/DD/YYYY, MM/D/YYYY or MM/DD/YYYY.
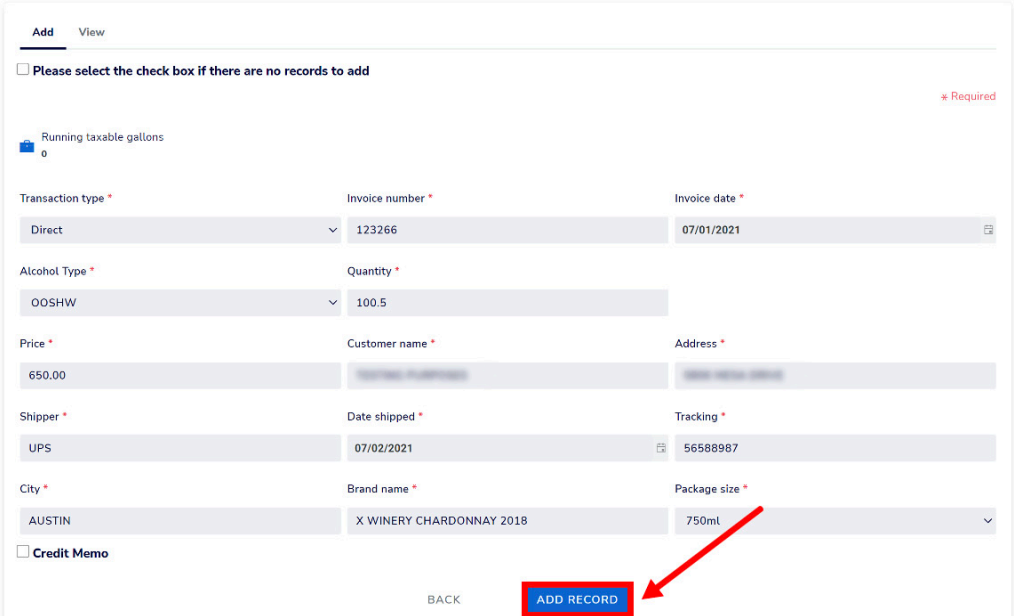
Enter **City:** Enter the customer's city.

Enter **Brand Name:** Enter the brand name and class type of bottle.

Enter **Package Size:** Enter the size of the bottle. The list of sizes can be located here

Enter **Tracking:** Enter shipment tracking number.

Click the **Add Record** button when complete. Complete the form for each alcohol type you sell.

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

Check that the information is correct.

Click the **Next** button.

7. **Subject to Taxation** explains the reported total. Click the **Next** button.

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

9. 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.