



# New York State Pari-Mutuel Betting Tax Return – Schedule 1 Pari-Mutuel Betting Distribution

**AU-212.1**  
(4/18)

Page \_\_\_\_\_

Reporting period: from \_\_\_\_\_ to \_\_\_\_\_

Organization name \_\_\_\_\_

	Type of bet									
	Regular		Multiple		Exotic		Super Exotic		Total	
	Handle	Breakage	Handle	Breakage	Handle	Breakage	Handle	Breakage	Handle	Breakage
<i>(see instructions on back)</i>										
<b>Handle and breakage</b>										
<b>Less: associations</b>										
Off-Track Betting										
Nassau										
Suffolk										
New York City										
Catskill										
Capital										
Western										
Inter-track Betting										
<b>On-track totals</b>										
<b>Tax computations</b>										
Special events										
x rate	%	%	%	%	%	%	%	%	%	%
Amount due										
<b>Net track</b>										
x rate	%	%	%	%	%	%	%	%	%	%
Amount due										

New York State pari-mutuel tax (include this amount in the total on Form AU-212, line 2) .....

New York State share of breakage (include this amount in the total on Form AU-212, line 3) .....

## Instructions

### General information

This schedule is used to determine the amount of New York State pari-mutuel tax and share of breakage due for the reporting period indicated. These amounts must be reported on Form AU-212, *New York State Pari-Mutuel Betting Tax Return*.

### Definitions

**Handle** is the total amount of money bet during the reporting period.

**Breakage or breaks** is the rounded down amount of odd cents in a winning bet, as further defined in the Racing, Pari-Mutuel Wagering and Breeding Law.

**Regular bet** is a single bet or wager on one horse, evidenced by a single ticket and representing an interest in a single betting pool.

**Multiple bet or multiple wager** is a single bet or wager on two horses, evidenced by a single ticket and representing an interest in a single betting pool.

**Exotic bet or exotic wager** is a single bet or wager on three or more horses, evidenced by a single ticket and representing an interest in a single betting pool.

**Super exotic bet or super exotic wager** is a single bet or wager on six or more horses, evidenced by a single ticket and representing an interest in an authorized betting pool.

### Line instructions

**Handle and breakage** – Enter handle and breakage by type of bet and the totals in the *Total* column.

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**Off-track and inter-track betting** – Enter the handle and breakage from each off-track region and from other tracks to the *Total* column.

**On-track totals** – Subtract the amounts on the *Off-Track betting* and *Inter-Track betting* lines from the *Total* handle line.

### Tax computations

**Special events** – Multiply the handle and breakage entries by the applicable tax rates. Add the results of each column together and enter in the *Total* column.

**Net track** – Subtract the handle and breakage entries on the *Special events* line from the *On-track totals* line and enter on the *Net track* line. Multiply the handle and breakage entries on the *Net track* line by the applicable tax rates and add the results of each column together and enter in the *Total* column. These are the pari-mutuel tax and breakage amounts due

**New York State pari-mutuel tax** – The amount shown as total pari-mutuel tax must be included in the amounts entered on Form AU-212, line 2.

**New York State share of breakage** – The amount shown as total breakage must be included in the amounts entered on Form AU-212, line 3.