



Instructions for Form AU-207

Return of Racing Admissions Tax

General instructions

Under the Racing, Pari-Mutuel Wagering and Breeding Law, organizations charging admission to thoroughbred, harness, and quarter horse race meetings, and to simulcast theaters that televise horse races at these meetings, are required to collect an admission tax of **four percent** (4%) on all admissions and remit the tax to the Tax Department.

A *race meeting* is a recognized meeting sanctioned by the New York State Gaming Commission, held at a race course in New York State, and operated by a duly licensed association for the time and at the place where the meeting is licensed to be held.

Thoroughbred race meetings are held at:

- Aqueduct Racetrack
- Belmont Park
- Finger Lakes Gaming and Racetrack
- Saratoga Race Course

Harness race meetings are held at:

- Batavia Downs
- Buffalo Raceway
- Monticello Raceway
- Saratoga Casino and Raceway
- Tioga Downs
- Vernon Downs
- Yonkers Raceway

There are currently no quarter horse race meetings held in New York State.

Regional off-track betting corporations (simulcast theater operators) operate in the following regions:

- Capital District Regional Off-Track Betting Corporation
- Suffolk Regional Off-Track Betting Corporation
- Western Regional Off-Track Betting Corporation
- Catskill Regional Off-Track Betting Corporation
- Nassau Off-Track Betting Corporation

When to file

Organizations must complete and file Form AU-207, *Return of Racing Admissions Tax*, within 10 days after the close of the race meeting. If the race meeting, continues for more than 30 days, a return must be filed and the tax paid on or before the 10th day of each month for the previous month's admissions.

Specific instructions

Enter the organization's name, address, employer identification number (EIN), the race meeting, and period being reported, including the beginning and end dates of the period.

Determine the total paid and unpaid admissions and compute the tax due on that amount. In instances where no admission price is paid (for example, complimentary admissions), tax is imposed on the dollar value that would normally be charged for the unpaid admissions.

If you do not pay the tax when due, you will owe a penalty of **5%** (.05) of the amount of tax due. In addition, you will owe interest in the amount of **1%** (.01) of the tax due per month from the due date to the date you pay the tax.

Payment and mailing address

Make your check or money order payable in U.S. funds to: **Commissioner of Taxation and Finance**. Write on your payment **Form AU-207**, your identification number, and the period for which you are reporting.

Fee for payments returned by banks – The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the return payment.

Attach your remittance to your return and mail it to:

NYS TAX DEPARTMENT
PO BOX 15195
ALBANY NY 12212-5195

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Signature

If you are a sole proprietor, you must sign the return and include your title, email address, date, and telephone number. If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, email address, date, and telephone number.

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also enter the designee's name, phone number, email address, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional liability), or otherwise represent you before the Tax Department.

If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the filing period covered on this return. You may designate the same representative, or another representative, on future returns.

Paid preparer’s responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Business Tax Information Center: 518-457-5342

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.