



Department of Taxation and Finance

New York State Pari-Mutuel Betting Tax Return

AU-212

(5/17)

Under Sections 236, 238, 318, 418, and 527 of the Racing, Pari-Mutuel Wagering and Breeding Law

Name of organization		Employer identification number (EIN)	
Street address			
City		State	ZIP code
Reporting period: from _____ to _____			

Return type: Thoroughbred Harness OTB

1 Total amount of taxable bets for the period	1		
2 Gross New York State pari-mutuel tax	2		
3 Total New York State share of breakage	3		
4 Total New York State pari-mutuel tax and breakage (add lines 2 and 3)	4		

Adjustments/miscellaneous

5 Breeders Fund credits Period: from _____ to _____	5		
6 Simulcast credits Period: from _____ to _____	6		
7 OTB pari-mutuel tax credit Period: from _____ to _____	7		
8 Total credits (add lines 5, 6, and 7)	8		
9 Subtract line 8 from line 4	9		
10 Miscellaneous adjustments Explain: _____ _____	10		
11 Total tax (add or subtract line 10 from line 9)	11		

Date	Signature of authorized person	Title
Date	Signature of individual or name of firm preparing this return	Preparer's address

Mail this original return to: **NYS Tax Department, TFAB FAM – Pari-Mutuel Tax, W A Harriman Campus, Albany NY 12227-0099.**
 If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services.*

Instructions

General information

New York State's pari-mutuel tax return is designed to provide the pari-mutuel betting information as required under sections 236, 238, 318, 418, and 527 of the Racing, Pari-Mutuel Wagering and Breeding Laws.

Deposit requirements

The payment of the state tax imposed under sections 236, 238, 318, 418, and 527 shall be made to the Commissioner of Taxation and Finance on the last business day of each month. The payments shall cover the taxes due for the period from the sixteenth day of the preceding month through the fifteenth day of the current month.

The payments required to be made on March 31 shall include all taxes due and accruing through the last full week of racing in March of the current year.

No deposits or payments should accompany the return.

Filing requirements

All racing associations and OTB organizations must file Form AU-212 and all applicable supporting schedules based on the same schedule as the deposit requirements listed above.

A substitute form or format may be used, provided all the required fields are included.

Line instructions

List the name, address, and federal identification number of the organization and the tax period being reported. Indicate the type of organization by marking an **X** in the appropriate box.

Line 2 – Gross New York State pari-mutuel tax as calculated on Form AU-212.1 and AU-212.2.

Line 3 – New York State share of the breakage as calculated on Form AU-212.1 and AU-212.2.

Line 4 – Total tax and breakage for the period.

Line 5 – Breeder's Fund credits – Indicate the sum of the Breeder's Fund claimed as credits during the reported period.

Line 6 – Simulcast credits – Indicate the sum of simulcast credits claimed as indicated on supporting Schedule 3 of Form AU-212.

Line 7 – OTB pari-mutuel tax credit – Total amount of all daily credits calculated for the reported period. For information on how to compute the pari-mutuel tax credit, visit our website at www.tax.ny.gov and follow the links for Technical memoranda for Pari-mutuel tax.

Line 9 – Subtotal – Subtract line 8, total credits claimed, from line 4, total tax and breakage, for the period.

Line 10 – Miscellaneous adjustments – Indicate all other credits and adjustments made for the period and provide a brief explanation.

Line 11 – Total tax – Add or subtract the miscellaneous adjustments from the total state tax and breakage for the period.

The return should be signed and dated by the authorized person within your organization or by the individual or firm preparing the return.
