



Department of Taxation and Finance

**New York State Pari-Mutuel Betting Tax Return****AU-212**  
(9/25)

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 wagered during this 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		
5 Miscellaneous adjustments Explain: _____ _____	5		
6 Amount due (add or subtract line 5 from line 4) .....	6		

Do **not** include payment with this return; see *Payment requirement* in the instructions.

<b>Third – party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see instr.) <b>Yes</b> <input type="checkbox"/> (complete the following) <b>No</b> <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN) <input type="text"/>
	Designee's e-mail address		

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully submitting false or fraudulent information on this return may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity and the accuracy of any information entered on this document.

<b>Authorized person</b>	Printed name of authorized person	Signature of authorized person	Official title	
	Email address of authorized person		Telephone number ( )	Date
<b>Paid preparer use only (see instr.)</b>	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City	State ZIP code
	Email address of individual preparing this return	Telephone number ( )	Preparer's NYTPRIN	NYTPRIN excl. code

See instructions for *Where to file*.

## Instructions

### New

Effective September 1, 2025, the excise tax imposed on any authorized racing association, corporation, or regional off-track betting (OTB) corporation authorized to conduct pari-mutuel wagering is 0.7% of the total amount wagered through their operations.

In addition, the nonrefundable tax credit and the certain credit for OTB corporations who simulcast from a facility they operate have been repealed.

A separate return must be filed for the period August 16 through August 31, 2025, and the period September 1 through September 15, 2025. Both are due by September 30, 2025.

To calculate the tax due on wagers during the period

- August 16 through August 31, use the rates in effect prior to September 1, 2025.
- September 1 through September 15, use the new rate in effect September 1, 2025.

### General information

Use this return to provide the pari-mutuel betting information required under Racing, Pari-Mutuel Wagering and Breeding Law §§ 136, 236, 238, 318, 418, and 527.

### Filing requirements

All racing associations and OTB corporations must file Form AU-212 and pay any tax due by the due dates listed in the *Payment requirement* section (below). For information about pari-mutuel tax rates, contact the New York State Gaming Commission.

### Payment requirement

Payment of the pari-mutuel tax is due on the last business day of each month and covers the period from day 16 of the preceding month to day 15 of the current month. Payments due March 31 must include all taxes due and accruing through the last full week of racing in March of the current year.

Do **not** include payment with this return.

For payment information, contact the Tax Department's Division of the Treasury at [tax.sm.Treasury.mailbox-Accounting.unit@tax.ny.gov](mailto:tax.sm.Treasury.mailbox-Accounting.unit@tax.ny.gov).

### Definitions

*Pari-mutuel tax* is a portion of commissions withheld from wagering pools paid by a racing association or corporation conducting pari-mutuel betting in the state.

*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.

### Specific instructions

List the name, address, and employer identification number of the organization and the tax reporting period. Mark an **X** in the appropriate box to indicate the type of organization.

**Line 2:** Enter the New York State pari-mutuel tax.

**Line 3:** Enter the New York State share of the breakage.

**Line 5: Miscellaneous adjustments** — Indicate all other credits and adjustments for the period and provide a brief explanation.

### Where to file

Mail completed Form AU-212 to:

**NYS TAX DEPARTMENT  
PO BOX 15195  
ALBANY NY 12227-5195**

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

### 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 their 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.

### Signature

An authorized person from your organization or the individual or firm preparing the return must sign and date it.

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 their name, title, email address, date, and telephone number.

### 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

## Instructions (*continued*)

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

For more information about tax preparer registration, visit our website (see *Need help?*) and search: *registration*.

### Need help?



Visit our website at **[www.tax.ny.gov](http://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 Dial 7-1-1 for the  
equipment users 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.

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