



Department of Taxation and Finance

New York State Pari-Mutuel Betting Tax Return

AU-212

(4/18)

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

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		

Adjustments/miscellaneous

5 Breeders' Cup meet exemption amount Period: from _____ to _____	5		
6 OTB 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 Amount due (add or subtract line 10 from line 9)	11		

Third - party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see instr.) Yes <input type="checkbox"/> (complete the following) No <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.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	Email address of authorized person		Telephone number ()	Date
Paid preparer use only (see instr.)	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 Date

See instructions for *Payment and mailing address*.

Instructions

General information

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

Filing requirements

All racing associations and OTB organizations must file Form AU-212 and all required supporting schedules 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 required to be made on March 31 must include all taxes due and accruing through the last full week of racing in March of the current year.

No payments should accompany this return.

For payment information, contact the Tax Department's Division of the Treasury at 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.

Breeders' Cup meet exemption amount – When a nonprofit racing association holds the Breeders' Cup at one of its facilities, the association is exempt from the pari-mutuel tax on its pools during the Breeders' Cup meet. For more information on this exemption, see TSB-M-05(7)M, *2005 Amendments Concerning the Pari-Mutuel Tax on the Breeder's Cup Meets and a Pari-Mutuel Tax Credit for Off-Track Betting Corporations*.

OTB simulcast credit – In certain instances, Off-Track Betting corporations (OTB) are entitled to a credit of 25% of the pari-mutuel taxes on wagers placed at the OTB location. For more information about this credit, see TSB-M-05(7)M.

OTB pari-mutuel tax credit – An OTB is entitled to a monthly nonrefundable credit against its pari-mutuel tax in certain instances. For more information about this credit, see TSB-M-05(7)M.

Line instructions

List the name, address, and employer 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 – Enter the 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 6 – **OTB simulcast credits** – Enter the sum of simulcast credits claimed as calculated on Form AU-212.3.

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

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

Mail your original return to:

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

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

Signature

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

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.

Instructions *(continued)*

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.
