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

**Pari-Mutuel Betting Distribution**

**Department of Taxation and Finance**

**AU-212.1**

(4/18)

Reporting period: from ___________ to ___________

| Organization name |

<table>
<thead>
<tr>
<th>Type of bet</th>
<th>Handle</th>
<th>Breakage</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Regular</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Multiple</strong></td>
<td></td>
<td></td>
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<tr>
<td><strong>Exotic</strong></td>
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<tr>
<td><strong>Super Exotic</strong></td>
<td></td>
<td></td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Handle and breakage**

Less: associations

- Off-Track Betting
- Nassau
- Suffolk
- New York City
- Catskill
- Capital
- Western

**Inter-track Betting**

**On-track totals**

**Tax computations**

- Special events
  - x rate % % % % % % % % % %

**Amount due**

- Net track
  - x rate % % % % % % % % % %

**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.

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.