

Instructions

General information

Simulcast receiver will use the applicable section of the betting distribution schedule, either *Track to track*, *Teletheater*, or *Other*. Separate line entries will be made for each simulcast sending track in the reported period.

Line instructions

Name — Enter the simulcast sending track.

Handle — Enter the simulcast receiver's total handle and breakage by type of bet for the reported period in respective columns, extending sums to the *Total* column.

Rate — Multiply the respective handle and breakage entries by the applicable tax rates. Enter the results on the *Amount due* line, total the columns and extend to the *Total* column.

Totals — Add the *Amount due* entries in the *Total* column to determine the state pari-mutuel tax and the state share of breakage.

New York State pari-mutuel tax — The amount shown as total pari-mutuel tax must be included in the total amount entered on line 2 of Form AU-212, *Pari-Mutuel Betting Tax Return*.

New York State share of breakage — The amount shown as total breakage must be included in the total amount entered on line 3 of Form AU-212.
