



## Instructions

### Line instructions

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

**Off-track betting** — Enter handle input from each off-track region and breakage allocation in respective columns, extending sums to *Total* column.

**Inter-track wagering** — Enter handle input from other tracks and breakage allocation in respective columns, extending sums to *Total* column.

**On-track totals** — Subtract amounts on *Off-track betting and Inter-track wagering* lines from *Total handle* line.

### Tax computations

**Special events** — Multiply the respective 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 respective handle and breakage entries by the applicable tax rates and add the results of each column together and enter in the *Total* column.

Add together the amount due entries in the *Total* column for *Special events* and *Net track* to determine the state pari-mutuel tax and state share of breakage.

**New York State pari-mutuel tax** — The amount shown as total pari-mutuel tax must be included in the amounts 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 amounts entered on Line 3 of Form AU-212.