

# Sports Wagering Excise Tax Filing Guide

## 2/1/2025

To get started click the [Sports Wagering Tax Application](#) link. The following page will provide filing instructions. Click the “Get Started” button to sign in.

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### Sports Wagering Tax Filing Instructions:

- Please do not allow the sports wagering tax form screen to remain idle for more than 15 minutes or keyed data may be lost.
- Pop-up blockers interfere with the operation of this application. Please disable your pop-up blocker or allow pop-ups from this site.
- Be sure to retain a copy of the completed form for your records.
- Submit a copy of your form via email to the Kentucky Horse Racing Commission at [KHRC.Reports@ky.gov](mailto:KHRC.Reports@ky.gov).
- Tax payments must be remitted by an electronic funds transfer through the Kentucky Department of Revenue's website: <https://epayment.ky.gov/EPAY>.
- The report and payment must be filed no later than the twentieth (20th) day of the next succeeding calendar month.
- Credit – If adjusted gross revenue for a month is a negative number, the amount may carry over to the return filed for the subsequent month where the adjusted gross revenue is not negative. However, no amount shall be carried over in any period more than twelve (12) months after the month in which the amount carried over was originally due.
- Interest—The “tax interest rate,” provided by KRS 131.183, will be assessed from the original due date of the return until the date of payment.
- Late Payment Penalty—If the amount of tax due as shown on line 9 is not paid by the original due date of the return, a penalty of 2 percent of the tax computed due may be assessed for each 30 days or fraction thereof that the tax is past due, not to exceed 20 percent. The minimum penalty is \$10.
- Late Filing Penalty—If a return is not filed by the due date or the extended due date, a penalty of 2 percent of the total tax due for each 30 days or fraction thereof that a return is not filed may be assessed, not to exceed 20 percent. The minimum penalty is \$10.
- Additional penalties for negligence, failure to file the report or return, fraud, etc., may be assessed in accordance with KRS 131.180 (Uniform Civil Penalty Act).
- Penalties but not interest may be reduced or waived if reasonable cause for reduction or waiver can be shown.

[GET STARTED](#)

The Kentucky Department of Revenue conducts work

You will be prompted to sign in with your new username provided by the Department of Revenue. Enter your new login credentials and click “Next”. If you have not been provided with a new username or do not have an account, you will need to sign up for a new account.

KYDOR

### Sign In



Username

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Input your password, click "Verify". You will be required to change your password upon login.



Verify with your password



Verify

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[Verify with something else](#)

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You will need to verify your login with your email. Click "Send me an email".



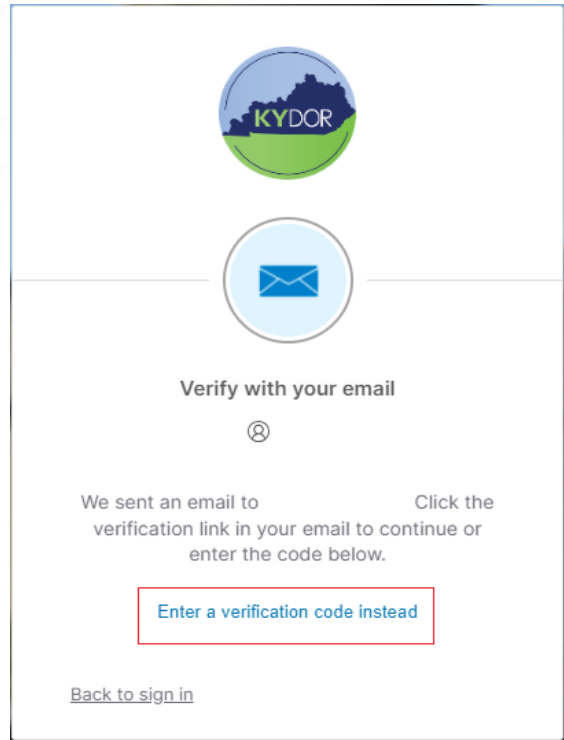
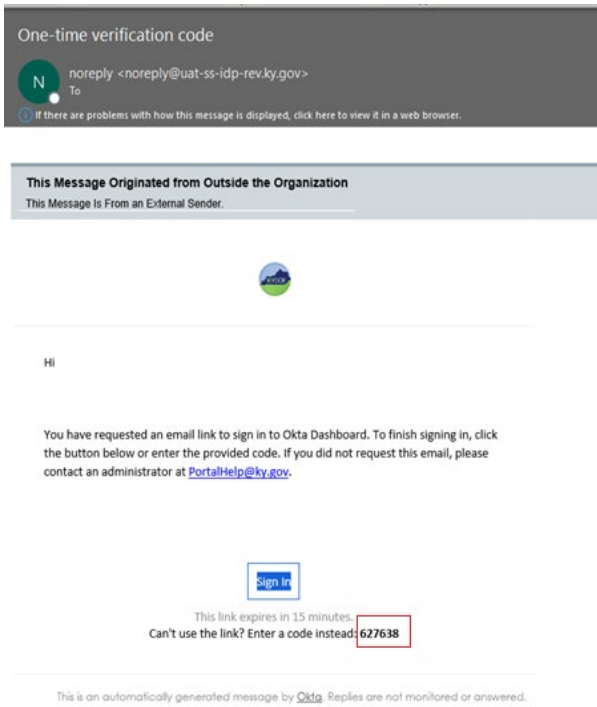
Get a verification email

Send a verification email to \_\_\_\_\_ by clicking on "Send me an email".

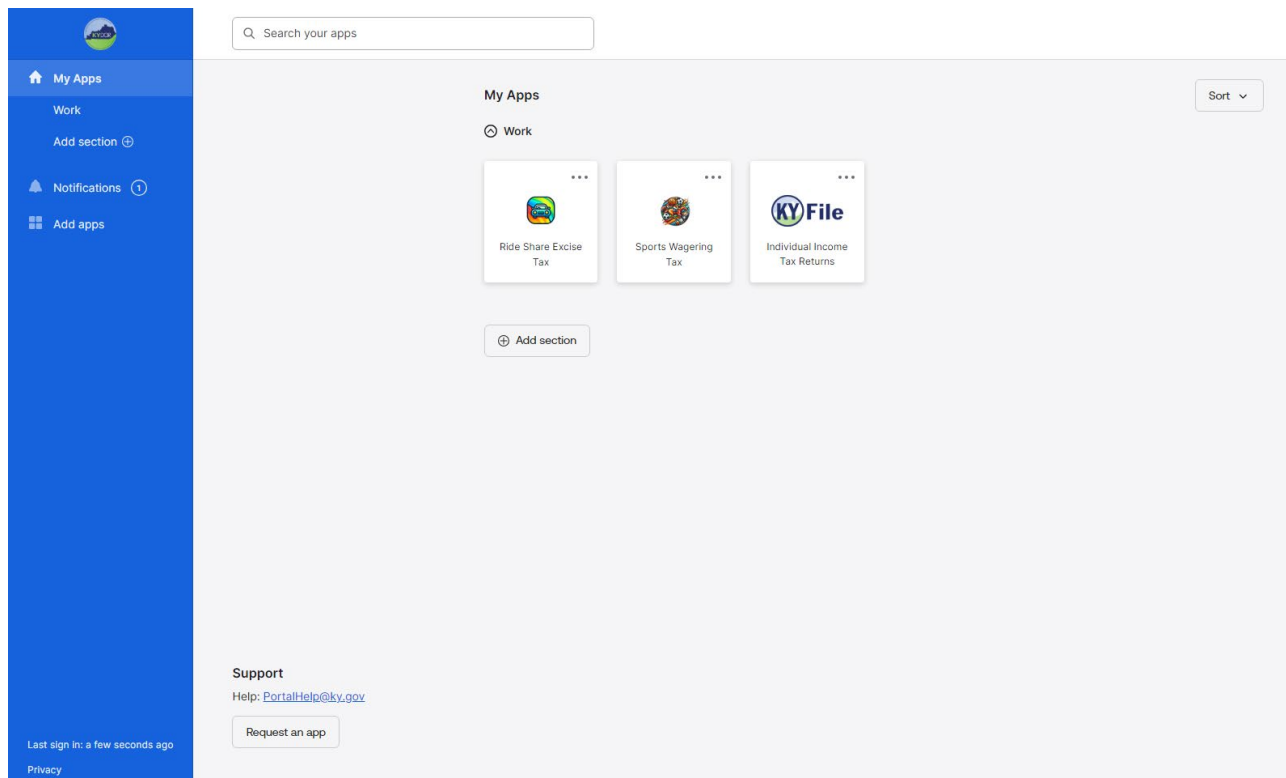
Send me an email

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An email will be sent with a code. Use that verification code.



Once your credentials have been verified, you will be redirected to the new Portal dashboard for “My Apps”. Click the “Sports Wagering Tax” app to complete your monthly filing.




Complete all required fields indicated with a red asterisk (\*). The name should be your DBA as listed on your sports wagering license and account number should be your DOR tax account number (for licensed tracks this will be the same as your DOR pari-mutuel tax account number). The location address for sports wagering operators should be the physical address of the licensed racetrack conducting sports wagering.

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 **SPORTS WAGERING EXCISE TAX REPORT**  Amended Return

<b>Name: *</b> <input type="text" value="Sports Wagering Test Account"/>	<b>Account Number: *</b> <input type="text" value="999"/>
<b>Phone Number: *</b> <input type="text" value="9999999999"/>	<b>Reporting Period: *</b> <input type="text" value="September 2023"/>
<b>Email: *</b> <input type="text" value="sportswageringtest1@gmail.com"/>	

**Mailing Address (Number and Street including Apartment Number or P.O. Box)**

<b>Address 1: *</b> <input type="text" value="123 Sports Wagering Street"/>	<b>Address 2:</b> <input type="text"/>		
<b>City, Town or Post Office *</b> <input type="text" value="Frankfort"/>	<b>State *</b> <input type="text" value="KY"/>	<b>ZIP Code *</b> <input type="text" value="40601"/>	<b>Telephone Number *</b> <input type="text" value="9999999999"/>

**Location Address**

<b>Address 1: *</b> <input type="text" value="123 Sports Wagering Street"/>	<b>Address 2:</b> <input type="text"/>		
<b>City, Town or Post Office *</b> <input type="text" value="Frankfort"/>	<b>State *</b> <input type="text" value="KY"/>	<b>ZIP Code *</b> <input type="text" value="40601"/>	<b>Telephone Number *</b> <input type="text" value="9999999999"/>

There are separate applicable tax rates for live (9.75%) and online (14.25%) wagers. You will report live wagers, winnings, and federal taxes in column A and online wagers, winnings, and federal taxes in column B. The system will calculate the adjusted gross revenue, credits, taxable adjusted gross revenue, tax due, applicable penalties and interest, total amount due for each rate, and total sports wagering excise tax due.

TAX COMPUTATION	(A) Wagers Placed at Licensed Track in Person	(B) Wagers Placed Online via Websites or Mobile Applications or Other Off-Site Technology
Total sum of wagers *	10,000.00	20,000.00
Winnings paid *	5,000.00	10,000.00
Federal excise tax paid *	1,000.00	2,000.00
Adjusted gross revenue	4,000.00	8,000.00
Credit from previous period(s)	0.00	0.00
Credit to future period(s)	0.00	0.00
Taxable adjusted gross revenue	4,000.00	8,000.00
Sports wagering excise tax rate	9.75%	14.25%
Tax due	390.00	1,140.00
Penalty due	0.00	0.00
Interest due	0.00	0.00
Total amount due	390.00	1,140.00
Total sports wagering excise tax due	1,530.00	

**CERTIFICATION**

I, the undersigned, certify that the above reports, including any accompanying schedules, are, to the best of my knowledge and belief, true and correct.

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Once you have completed the required fields of the tax form, check the box at the bottom of the form to certify the information provided is correct then click the submit button.

Tax due	390.00	1,140.00
Penalty due	0.00	0.00
Interest due	0.00	0.00
Total amount due	390.00	1,140.00
Total sports wagering excise tax due	1,530.00	

**CERTIFICATION**

I, the undersigned, certify that the above reports, including any accompanying schedules, are, to the best of my knowledge and belief, true and correct.

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After you click the submit button, you will be redirected to DOR’s electronic payment site to complete your payment. The name, address, and contact fields will auto populate based on information provided on your tax report. Verify this information is correct then click the next button.

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Electronic Payment

Demographics ▶

Please fill out the following information.  
(Fields with \* are mandatory)

First Name

Middle Name

Last Name

Suffix

Business Name   
(Not Required for Individual Income Tax)

Zip \*

Address Line 1 \*

Address Line 2

Address Line 3

City \*

State \*

Phone Number \*

Extension

Email   
(Required for email confirmation. Please ensure your phone number and email address are accurate. We will use this information to contact you if there are any issues with your transaction.)

The account number, tax period, in-person and offsite amount fields will auto populate based on information provided on your tax report. Verify this information is correct and select your payment type then click the next button.

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Electronic Payment

Demographics Taxpayer Information

Please fill out the following information. (Fields with \* are mandatory)

Account Type \* Tax Account Number

Tax Account Number \* 999

Tax Type \* Sports Wagering

Payment Type \* Select Payment Type

Tax Period \* 9/1/2023

In-Person Amount \* 390.00

Offsite Amount \* 1140.00

PREVIOUS Next

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Electronic Payment

Demographics Taxpayer Information

Please fill out the following information. (Fields with \* are mandatory)

Account Type \* Tax Account Number

Tax Account Number \* 999

Tax Type \* Sports Wagering

Payment Type \* Credit/Debit Card  Card billing address same as Primary address

Payment Date \* Credit card payments will process immediately. To schedule a future payment, use ACH.

Tax Period \* 9/1/2023

In-Person Amount \* 390.00

Offsite Amount \* 1140.00

Payment Amount \* 1530.00

ACH/Electronic Check is a [FREE service](#).

Card Payments are subject to a convenience fee. The fees will be calculated per transaction, at the rates below:

- Credit Cards 2.75%
- Debit Cards 1.5%

**PLEASE NOTE:** If you are not protesting your liability and are not paying your tax debt in full within 60 days of the original notice date on your bill, you may be referred to the Division of Collections. If you need to negotiate a payment plan that exceeds this time frame, please contact the Division of Collections at: 502-564-4921, ext. 5357 for assistance.

PREVIOUS Next

Once you have entered your payment information, you will review your payment and click the sign and submit button.

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Electronic Payment

Demographics Taxpayer Information **Payment Review**

### Payment Review

Tax Account Number: 999  
Payment Date: 09/11/2023

Payment Method	Description	Payment Amount
ACH	KY Dept of Revenue Tax Payment for Tax Type 114 - Sports Wagering , Tax Period 9/1/2023	1530.00

By clicking "Sign and Submit," I certify that:

- The Routing, Account numbers and Payment Information are correct; and,
- I have contacted my financial institution and authorized Kentucky.gov's originating bank, First Premier Bank (ODFI ID #152207581) and JP Morgan Chase (ODFI ID #4006402011), to debit my account; and,
- If the ACH Debit transaction gets returned by the bank as not payable, I am responsible for any fees or penalties assessed by my financial institution and the Department of Revenue; and,
- PLEASE NOTE:** If you are not protesting your liability and are not paying your tax debt in full within 60 days of the original notice date on your bill, you may be referred to the Division of Collections. If you need to negotiate a payment plan that exceeds this time frame, please contact the Division of Collections at 502-564-4921, ext. 5357 for assistance.

← PREVIOUS      Sign and Submit →

Once your payment is submitted, a payment confirmation page will display with an option to print a copy for your records.

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Electronic Payment

Demographics Taxpayer Information **Payment Complete**

### Payment Schedule Confirmation

Your payment has been scheduled! You will receive an email when the payment is processed. Please print a copy of this receipt for your records.

[Print](#)

#### Payment Details

Tax Account Number: 00000999  
Payment ID: 10610  
Payment Date: 09/11/2023

#### Account Holder Details

**Sports Wagering Test Account**  
123 Sports Wagering Drive  
Lexington, KY 40504

Payment Method	Description	Payment Amount
ACH	KY Dept of Revenue Tax Payment for Tax Type 114 - Sports Wagering , Tax Period 9/1/2023	1530.00

**Kentucky Department of Revenue**  
503 High Street  
Frankfort, KY 40501  
(502) 564-4581

[Print](#)

[Make Another Payment](#)

Once your payment is complete, return to the [Sports Wagering Tax Application](#) to download your most recent return. Only the most recent return filed will be available for download. Be sure to retain a copy of your filing for your records. Submit a copy of your filing to the Kentucky Horse Racing Commission via email at [KHRC.SportsWagering@ky.gov](mailto:KHRC.SportsWagering@ky.gov).

Tax due	390.00	1,140.00
Penalty due	0.00	0.00
Interest due	0.00	0.00
Total amount due	390.00	1,140.00
Total sports wagering excise tax due	1,530.00	

**CERTIFICATION**

I, the undersigned, certify that the above reports, including any accompanying schedules, are, to the best of my knowledge and belief, true and correct.

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**TEAM KENTUCKY** **SPORTS WAGERING EXCISE TAX REPORT**  Amended Return

Name and address  
**Sports Wagering Test Account**  
**123 Sports Wagering Drive, Lexington, KY, 40504**

Account Number  
**999**

Reporting Period  
**09/2023**

**INSTRUCTIONS: See reverse side of this report for information.**

TAX COMPUTATION	(A) Wagers Placed at Licensed Track in Person	(B) Wagers Placed Online via Websites or Mobile Applications or Other Off-Site Technology
1. Total sum of wagers	10,000.00	20,000.00
2. Winnings paid	5,000.00	10,000.00
3. Federal excise tax paid	1,000.00	2,000.00
4. Adjusted gross revenue (Line 1 minus lines 2 and 3.)	4,000.00	8,000.00
5. Credit from previous period(s) (This amount should match line 6 on previous reporting period.)	0.00	0.00
6. Credit to future period(s) (Line 4 plus line 5; if amount is > 0, enter 0; if amount is < 0, enter amount. This amount should carry forward to line 5 on next reporting period. See instructions on reverse side.)	0.00	0.00
7. Adjusted gross revenue subject to tax (Line 4 plus line 5. If line 4 is negative enter zero.)	4,000.00	8,000.00
8. Sports wagering excise tax rate	9.75%	14.25%
9. Tax due (Line 7 times line 8.)	390.00	1,140.00
10. Penalty due (See instructions on reverse side.)	0.00	0.00
11. Interest due (See instructions on reverse side.)	0.00	0.00
12. Total amount due (Add lines 9, 10, and 11.)	390.00	1,140.00
13. Total sports wagering excise tax due (Add line 12, columns A & B)	1,530.00	

**CERTIFICATION**

I, the undersigned, certify that the reports, including any accompanying schedules, are, to the best of my knowledge and belief, true and correct.

This 11 day of September, 2023      Sports Wagering Test Account  
Track Representative      Title

**INSTRUCTIONS**

**General**—Submit a copy via email to the Kentucky Horse Racing Commission at [KHRC.Reports@ky.gov](mailto:KHRC.Reports@ky.gov). Tax payments must be remitted by an electronic funds transfer through the Kentucky Department of Revenue's website: <https://epayment.ky.gov/> EPAY. The report and payment must be filed no later than the twentieth day of the next succeeding calendar month.

**Note:** If adjusted gross revenue for a month is a negative number, the amount may carry over to the return filed for the subsequent month where the adjusted gross revenue is not negative. However, no amount shall be carried over in any period more than twelve (12) months after the month in which the amount carried over was originally due.

**Interest**—The "tax interest rate," provided by KRS 131.183, will be assessed from the original due date of the return until the date of payment.

**Late Payment Penalty**—If the amount of tax due as shown on line 9 is not paid by the original due date of the return, a penalty of 2 percent of the tax computed due may be assessed for each 30 days or fraction thereof that the tax is past due, not to exceed 20 percent. The minimum penalty is \$10.

**Late Filing Penalty**—If a return is not filed by the due date or the extended due date, a penalty of 2 percent of the total tax due for each 30 days or fraction thereof that a return is not filed may be assessed, not to exceed 20 percent. The minimum penalty is \$10.

Additional penalties for negligence, failure to file the report or return, fraud, etc., may be assessed in accordance with KRS 131.180 (Uniform Civil Penalty Act).

**Note:** Penalties but not interest may be reduced or waived if reasonable cause for reduction or waiver can be shown.

For assistance or additional information, contact the **Excise Tax Section, Station 62, Department of Revenue, Frankfort, Kentucky 40620, 502-564-6823**.

## Amended Return Guidance

When filing amended returns, be sure to check the box for “Amended Return”. An amended return will replace the filing of the original return, so be sure to complete the form in its entirety. This includes both columns. Even if there is no change in the tax due for one of the columns, the information from the original return must be reentered, or it will result in an amendment of all zeros.

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### SPORTS WAGERING EXCISE TAX REPORT

Amended Return

**Name: \***

**Phone Number: \***

**Email: \***

**Account Number: \***

**Reporting Period: \***

The credit fields will not auto calculate on an amended return and will be open for user entry. On line 5, enter the credit reported for the previous period on line 6. Be sure to enter any applicable credits and the tax form will auto calculate the remaining fields. A credit from previous period(s) can exist if a previously filed period resulted in a negative adjusted gross revenue. A credit may carry over to the subsequent month where the adjusted gross revenue is not negative. No credit shall be carried over in any period more than 12 months after the month in which the amount carried over was originally due. A credit to future period(s) will result if the adjusted gross revenue is negative for the current filing period or if there is an unused credit balance from the previous period(s).

TAX COMPUTATION	(A) Wagers Placed at Licensed Track in Person	(B) Wagers Placed Online via Websites or Mobile Applications or Other Off-Site Technology
Total sum of wagers *	<input type="text" value="10,000.00"/>	<input type="text" value="50,000.00"/>
Winnings paid *	<input type="text" value="5,000.00"/>	<input type="text" value="20,000.00"/>
Federal excise tax paid *	<input type="text" value="1,000.00"/>	<input type="text" value="5,000.00"/>
Adjusted gross revenue	<b>4,000.00</b>	<b>25,000.00</b>
Credit from previous period(s)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Credit to future period(s)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Taxable adjusted gross revenue	<b>4,000.00</b>	<b>25,000.00</b>
Sports wagering excise tax rate	<b>9.75%</b>	<b>14.25%</b>
Tax due	<b>390.00</b>	<b>3,562.50</b>

The system will not reconcile previous payments made on amended return filings. Please consider previous payments made for the period you are amending when calculating payment due. Any applicable penalties and interest will not calculate on amended returns. You may receive a notice for any additional tax due plus applicable penalties and interest.

Tax due	390.00	3,562.50
Penalty due	0.00	0.00
Interest due	0.00	0.00
Total amount due	390.00	3,562.50
Total sports wagering excise tax due	3,952.50	

**CERTIFICATION**

I, the undersigned, certify that the above reports, including any accompanying schedules, are, to the best of my knowledge and belief, true and correct.

Please consider previous payments made for this period when calculating payment due on amended return.

Additional penalties and interest may apply. You may receive a notice for any additional tax due plus applicable penalties and interest.

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