

## ADVANCED DEPOSIT WAGERING EXCISE TAX REPORT

Name and account number	Reporting Period  Start Date — End Date
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### PART I—Advanced Deposit Wagers

	A In-State Races	B Out-of-State Races	C Combined Wagers (Column A + B)
1. Amount wagered by Kentucky residents and excise tax calculation			
a. Thoroughbred .....			
b. Standardbred .....			
c. Quarter Horse .....			
d. Miscellaneous Breeds.....			
e. Total Amount Wagered (Columns A, B, and C, add lines a - d) .....	\$	\$	\$
2. Total excise tax (Column C, line e x .015) .....			\$

### PART II—Allocation of Advanced Deposit Wagering Tax

3. General Fund (Line 2 x .15) .....			1	\$
	A Host Allocation (Wagers x .015 x .85)	B Distance Allocation (Wagers x .015 x .85)	C Excise Tax (Column A + B)	
4. Allocation for Thoroughbred Racing				
a. Churchill Downs .....			2	
b. Ellis Park .....			3	
c. Keeneland .....			4	
d. Kentucky Downs .....			5	
e. Turfway Park .....			9	
5. Total Allocation for Thoroughbred Racing (Columns A, B, and C, add lines a - e) .....	\$	\$		\$
	A Host Allocation (Wagers x .015 x .85)	B Distance Allocation (Wagers x .015 x .85)	C Excise Tax (Column A + B)	
6. Allocation for Standardbred Racing				
a. The Red Mile .....			7	
b. Oak Grove Racing .....			8	
c. Cumberland Run (ECL Corbin) .....			10	
7. Total Allocation for Standardbred Racing (Columns A, B, and C, add lines a - c) .....	\$	\$		\$
	A Host Allocation (Wagers x .015 x .85)	B Distance Allocation (Wagers x .015 x .85)	C Excise Tax (Column A + B)	
8. Allocation for Quarter Horse Racing				
a. Sandy Ridge Racing .....			12	
9. Total Allocation for Quarter Horse Racing (Columns A, B, and C, enter line a) .....	\$	\$		\$

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PART II—Allocation of Advanced Deposit Wagering Tax—Continued

		A Host Allocation (Wagers x .015 x .85)	B Distance Allocation (Wagers x .015 x .85)	C Excise Tax (Column A + B)	
10. Allocation of Miscellaneous Breeds					
a.	Churchill Downs .....			2	
b.	Ellis Park .....			3	
c.	Keeneland .....			4	
d.	Kentucky Downs .....			5	
e.	The Red Mile .....			7	
f.	Oak Grove Racing .....			8	
g.	Turfway Park .....			9	
h.	Cumberland Run (ECL Corbin) .....			10	
i.	Sandy Ridge Racing .....			12	
11. Total Allocation for Miscellaneous Breeds (Columns A, B, and C, add lines a - i) .....		\$	\$	\$	
12. Grand Total (Column C, sum of lines 3, 5, 7, 9, and 11) (should equal line 2) .....				\$	

► Make check payable to Kentucky State Treasurer. ► Mail original report and remittance to Department of Revenue, Frankfort, Kentucky 40619.

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

Representative	Title	Signature	Date
Email Address		Telephone Number	

## INSTRUCTIONS

**General**—Prepare this report in duplicate. The original report, with remittance of the tax due payable to the Kentucky State Treasurer, should be mailed to the Kentucky Department of Revenue, Frankfort, Kentucky 40619. A copy of the report should also be submitted by email to the Kentucky Horse Racing Commission at [KHRC.Reports@ky.gov](mailto:KHRC.Reports@ky.gov). Per KRS 138.530(3)(a), “The remittance of the tax imposed by KRS 138.513 shall be made weekly to the department no later than the first business day of the week next succeeding the week during which the wagers forming the base of the tax were received.” A race week will consist of races conducted beginning on Monday and ending on Sunday.

### **Part I**

**Note 1:** Allocate all wagers based on the breed of race conducted by the source track. For races classified as mixed or any breed other than Thoroughbred, Standardbred, or Quarter Horse, record them under Miscellaneous Breeds. Miscellaneous Breeds will not have any wagers recorded under In-State Races.

### **Part II**

**Note 2:** Host Allocation should be distributed to the track identified as the host track for each breed by the Kentucky Horse Racing Commission, per KRS 230.3771. See Note 7 for allocation of wagers on Miscellaneous Breeds.

**Note 3:** Distance Allocation should be distributed to the track for the specific breed within 25 miles of the resident’s registered zip code at the time of the wager.

**Note 4:** Use the centerpoint of zip codes provided by the Kentucky Horse Racing Commission to calculate the distance for Distance Allocation.

**Note 5:** Host Allocation for wagers on Miscellaneous Breeds should be divided among all tracks.

**Note 6:** When a resident’s registered zip code is within 25 miles of multiple tracks, distribute wagers on Miscellaneous Breeds equally among all the tracks in question for Distance Allocation.

**Note 7:** If a host track for Thoroughbred, Standardbred or Quarter Horse breeds is not identified by the Kentucky Horse Racing Commission for a specific date, allocate wagers equally to all tracks within each relevant breed. For Distance Allocation, distribute wagers to all tracks within that distance. Any wagers on Miscellaneous Breeds should be allocated equally to all tracks for Host Allocation. For Distance Allocation, the wagers on Miscellaneous Breeds should be allocated equally to all tracks within the distance in question.

**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 2 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, 501 High Street, Frankfort, Kentucky 40601, 502-564-6823.**