

### ADVANCED DEPOSIT WAGERING EXCISE TAX REPORT

Name and account number	Race Dates
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PART I—Advanced Deposit Wagers		A Amount Wagered	B Excise Tax (Amount Wagered x .005)
1. Amount wagered by Kentucky residents and excise tax calculation			
a.	In-state (Kentucky Tracks) .....		
b.	Out-of-state Tracks .....		
2. Total excise tax (Column B, 1a + 1b) .....			\$

PART II—Allocation of Advanced Deposit Wagering Tax	
3. General Fund (Line 2 x .15) .....	\$ 1

4. Allocation for in-state races		A Amount Wagered	B Excise Tax (Amount Wagered x .005 x .85)
a.	Churchill Downs	2	
b.	Ellis Park	3	
c.	Keeneland	4	
d.	Kentucky Downs	5	
e.	Players Bluegrass Downs	6	
f.	The Red Mile	7	
g.	Turfway Park	9	
5. Total excise tax on in-state races (Column B, Line 4a through 4g).....			\$

6. Allocation of out-of-state races		A Host Track (Wagers x .005 x .85)		B Track w/in 25 miles of Wagerer (Wagers x .005 x .85)	
<i>Refer to instructions on reverse side</i>					
a.	Churchill Downs	2		2	
b.	Ellis Park	3		3	
c.	Keeneland	4		4	
d.	Kentucky Downs	5		5	
e.	Players Bluegrass Downs	6		6	
f.	The Red Mile	7		7	
g.	Turfway Park	9		9	
7. Total out-of-state races (Column A & B, 6a through 6g).....		\$		\$	
8. Grand total (sum of lines 3, 5, 7A and 7B)(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.

_____ Email address	_____ Telephone number
_____ Representative	_____ Signature
_____ Title	_____ Date

## 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 to the Kentucky Horse Racing Commission, 4063 Iron Works Parkway, Lexington, Kentucky 40511. 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.

### 6. Allocation of out-of-state races

**Column A:** Per KRS 230.210 (8) the “Host Track” means the track conducting racing and offering its racing for intertrack wagering, or, in the case of interstate wagering, means the Kentucky track conducting racing and offering simulcasts of races conducted in other states or foreign countries. Wagers made on these out-of-state races should be reported on the corresponding “Host Track”. Please refer to the Horse Racing Commission website [www.khrc.ky.gov](http://www.khrc.ky.gov) for the race dates calendar with “Host Track” designations for thoroughbred and harness racing.

**Note:** In instances when there are no live harness races in the state, the three Kentucky harness tracks (Players Bluegrass Downs and The Red Mile) are equally the “Host”; therefore, split the wagers on out-of-state harness races evenly among the two. The Red Mile is the “Host Track” for the entire year for Quarter Horse, Appaloosa, Arabian and “other” breed races. Please contact the Kentucky Horse Racing Commission with any questions.

**Column B:** If the Kentucky resident, with a wagering account, lives within 25 miles of a Kentucky track, then calculate the tax in this column under the track located within 25 miles of the Kentucky customer address on record. Due to the proximity of The Red Mile and Keeneland use the breed type of the race to determine which track receives the allocation. Allocate thoroughbreds to Keeneland and all other breeds to The Red Mile.

**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.