



Instructions for Form AU-215

Pari-Mutuel Tax Return of Uncashed Pari-Mutuel Tickets

General information

Organizations authorized to conduct pari-mutuel betting under the Racing, Pari-Mutuel Wagering and Breeding Law are required to remit the entire amount of outstanding (uncashed) winning pari-mutuel ticket proceeds from the preceding racing season year to the Tax Department.

When to file

Organizations must complete and file Form AU-215, Part 1 by March 15 of the calendar year following the racing season. Organizations must complete and file Form AU-215, Part 2 on a copy of the return showing a completed Part 1 by April 10 of the calendar year following the racing season.

Line instructions

Enter the organization's name, address, employer identification number (EIN), and the racing season year being reported.

Determine the value of uncashed tickets sold during the racing season (the calendar year, or portion of a calendar year, during which the uncashed tickets were sold), report the sum as of the last day of February of the calendar year following the racing season, and remit 95% of the amount by **March 15**. The organization must then determine the remaining uncashed ticket sum as of **March 31**, report that amount on a second Form AU-215 together with any other unclaimed funds, and file the return and remit that amount by **April 10**.

Line 1 – Enter the total dollar amount of uncashed winning pari-mutuel tickets sold during the racing season year (the calendar year, or portion of a calendar year, during which the uncashed tickets were sold) as of December 31 of the racing season year.

Line 2 – Enter the amount from line 1 that is still uncashed as of the last day of February of the year following the racing season year.

Line 4 – Enter the amount from line 1 that is still uncashed as of March 31 of the year following the racing season year.

Line 5 – Enter and identify any other unclaimed funds received from conducting pari-mutuel betting during the racing season year.

Line 9 – Penalty is imposed at the rate of 5% (.05) from the due date of the unclaimed balance due March 15 or April 10 and shall be payable in case such balance is not paid when due.

Line 10 – Interest is computed at a rate of 1% (.01) per month. It is computed from the day the tax was due until the day the tax is paid. Interest is a charge for the use of state money and may not be waived.

Payment and mailing address

Make your check or money order payable in U.S. funds to: **Commissioner of Taxation and Finance**. Write on your payment **Form AU-215**, your identification number, and the period for which you are reporting.

Fee for payments returned by banks – The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a

separate bill for \$50 for each return or other tax document associated with the return payment.

Attach your remittance to your return and mail it to:

**NYS TAX DEPARTMENT
PO BOX 15195
ALBANY NY 12212-5195**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Signature

If you are a sole proprietor, you must sign the return and include your title, email address, date, and telephone number. If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, email address, date, and telephone number.

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also enter the designee's name, phone number, email address, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional liability), or otherwise represent you before the Tax Department.

If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the filing period covered on this return. You may designate the same representative, or another representative, on future returns.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit

codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Business Tax Information Center: 518-457-5342

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.
