



**PARI-MUTUEL WAGERING  
TAX RETURN  
FOR LICENSED RACING ENTITIES**

Wagering Tax is calculated on the total of win, place and show wagers times the tax rate .015. Pool tax is calculated on the multiple and exotic pool total times the tax rate .025. Breakage is calculated on the total breakage times a rate of .375 for both standardbred and thoroughbred meets. The breakage does not apply to the secondary pari-mutuel organizations. In addition to the tax return please provide daily totals for the same period. Returns and checks can be mailed to:

**PA DEPARTMENT OF REVENUE  
PO BOX 280906  
HARRISBURG PA 17128-0906**

Or submit the return electronically to [ra-bftmiscstax@pa.gov](mailto:ra-bftmiscstax@pa.gov)

**SECTION I GENERAL INFORMATION**

Association Name			Date
Type of Meet: <input type="checkbox"/> Thoroughbred <input type="checkbox"/> Harness	Meeting At		Meet Month
Total Wagered	Total Breakage	Association Commission	
Win	Place	Show	Regular Pools Totals

**SECTION II PARI-MUTUEL POOL SUMMARY**

MULTIPLE AND EXOTIC POOL SUMMARY FOR THOROUGHBRED MEETS ONLY		MULTIPLE AND EXOTIC POOL SUMMARY FOR HARNESS MEETS ONLY	
TYPE	TOTAL AMOUNT WAGERED	TYPE	TOTAL AMOUNT WAGERED
Daily Double		Daily Double	
Exacta		Exacta	
Triples		Triples	
Quinella		Quinella	
Other		Other	
Exotic Pool Total		Exotic Pool Total	

**SECTION III COMPUTATION OF TAX**

Exotic Pool Total	x.025	= \$ _____	Exotic Pool Total	x.025	= \$ _____
Total Wagered	x.015	= \$ _____	Total Wagered	x.015	= \$ _____
Total Breakage	x.375	= \$ _____	Total Breakage	x.375	= \$ _____
Total Tax Due		\$ _____	Total Tax Due		\$ _____
Total Tax Remitted		\$ _____	Total Tax Remitted		\$ _____

**SECTION IV CERTIFICATION**

Under penalties of perjury, I declare that I have examined this return and that to the best of my knowledge and belief, it is true, correct and complete.

Name of Corporate Officer (Please Print)	Signature of Corporate Officer	Title
Name of Preparer (Please Print)	Signature of Preparer	