

**KENTUCKY SALES AND USE TAX
EQUINE BREEDERS
SUPPLEMENTARY SCHEDULE**



Horse Farm/Breeder _____

Sales Tax Account No. _____

Address _____

Report for:

Period Beginning _____

Period Ending _____

Name of Breeder _____

INSTRUCTIONS: To ensure the tax collected from the sale of horse breeding, provide the following information as requested below. Complete the information for each period for which the business files a sales and use tax return within 20 days following the period ending indicated above. Mail the completed schedule to the address below.

**Kentucky Department of Revenue
Division of Sales and Use Tax
P.O. Box 181, Station 66
Frankfort, Kentucky 40602-0181**

- 1. Amount of taxable receipts included on line 22 of the sales tax return from the equine breeding fees \$ _____
- 2. Gross Kentucky sales and use tax applicable to taxable horse breeding receipts (line 1 x .06) \$ _____
- 3. Claimed compensation (line 2) (Deduct 1.75% of the first \$1,000 and 1% of the amount in excess of \$1,000. Total compensation may not exceed \$1,500.) \$ _____
- 4. Net Kentucky sales and use tax applicable to equine breeding fees (line 2 minus line 3) \$ _____

I declare, under penalties of perjury, that this schedule has been examined by me and, to the best of my knowledge and belief, it is true, correct and complete.

Signature

Title

Date

- **This document is a supplementary schedule to be filed separately from and in addition to the company's regular Kentucky sales and use tax return.**
- **The Kentucky Horse Racing Authority has advised that failure to complete the supplementary schedule may result in loss of current and future funding.**