

**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 1.5% of the amount in excess of \$1,000. Total compensation may not exceed \$50.) ..... \$ \_\_\_\_\_
- 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

\_\_\_\_\_  
Telephone Number

- **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.**