

**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.