



RCOA-1 Coin-Operated Amusement Device Tax Decal Order Form

Read this information first

Station no. 607

There is an annual tax of \$30 imposed for the operation of each coin-operated amusement device (COAD) and redemption machine. You must annually order tax decals on or before July 31st, by completing Form RCOA-1, Form RCOA-1-A, Coin-Operated Amusement Device Schedule, and make payment in full to receive your tax decals.

Note: If you operate/display COAD and redemption machines without tax decals you will be subject to a penalty and the machine may be seized.

Step 1: Identify your business

- 1 Name: _____
- 2 Address: _____
Number and street
- 3 Check here if your address has changed.
- 4 Illinois Business Tax number (IBT no.): _____ - _____
- 5 Federal Employer Identification number (FEIN): _____ - _____
- 6 Social Security number (if no FEIN): _____ - _____ - _____
- 7 Daytime telephone number: (____) _____ - _____

City _____ State _____ ZIP _____

Step 2: Tell us the number of tax decals you are ordering

8 Write the number of tax decals you need to order on the line next to the type of machine for which you are ordering tax decals.

Note: You must also complete and attach Form RCOA-1-A to identify each machine for which you are ordering a tax decal.

- 8a _____ jukeboxes
- 8b _____ mechanical rides
- 8c _____ pinballs
- 8d _____ pool games
- 8e _____ redemption machines
- 8f _____ shuffleboards
- 8g _____ video games - amusement (e.g., Pac Man, Golf)
- 8h _____ video games - simulated gaming (e.g., poker, blackjack)
- 8i _____ other (brief description)

9 Add Line 8a through 8i. This is the total number of tax decals you need to order (Step 4, Line 11). 9 _____

Step 3: Tell us the tax year for which you are ordering tax decals

10 August 1, 20__ to July 31, 20__
Year Year

Step 4: Figure your tax

- 11 Number of tax decals you need to order (the total number from Step 2, Line 9). 11 _____
 - 12 Multiply Line 11 by \$30. 12 \$ _____
 - 13 Penalty (if applicable). See instructions. 13 \$ _____
 - 14 Seizure redemption fee (if applicable). See instructions. 14 \$ _____
 - 15 Add Lines 12, 13, and 14. This amount is your total tax, penalty, and seizure redemption fee. 15 \$ _____
 - 16 Write the amount of credit you wish to apply. 16 \$ _____
 - 17 Subtract Line 16 from Line 15. This is the total amount due. 17 \$ _____
- Make your check payable to "Illinois Department of Revenue (COAD)."

Step 5: Sign below

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

Signature _____ Title _____ Date ____/____/____

Step 6: Mail your order form

Mail your completed Form RCOA-1, Form RCOA-1-A, and payment to us at



ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

Do not write below this line.

License no. _____ Date issued ____/____/____ Clerk ID _____

Form RCOA-1 Instructions

General Information

Who must complete Form RCOA-1?

If you display or operate a coin-operated amusement device (COAD) or redemption machine to be played/operated by the public at a place you either own or lease (whether or not you own the machine), you must complete Form RCOA-1 and pay an annual tax of \$30 per machine. We will issue you a tax decal when we receive your completed Form RCOA-1, Form RCOA-1-A, Coin-Operated Amusement Device Schedule, and proper payment.

Tax decals must be securely affixed to the machine for which it is issued and must be conspicuously displayed.

Note: Unlawful operation/display of a COAD or redemption machine is a Class C misdemeanor and also subjects the operator to a penalty of 30 percent of the tax due. An unlawfully operated/displayed COAD or redemption machine is subject to seizure by the Illinois Department of Revenue.

What is a COAD?

A COAD (coin-operated amusement device) is a coin-in-the-slot mechanical device (e.g., video game, pinball machine, or mechanical ride) that returns no monetary or merchandise prize to its player. Crane machines do **not** require tax decals.

What is a redemption machine?

A redemption machine rewards its player with merchandise prizes in exchange for accumulated tickets/tokens from the play of the game. The value of prizes awarded can be no more than \$5 or seven times the cost charged for a single play of the game, whichever is less. The redemption value of the tickets/tokens cannot exceed the amount charged for a single play of the game. Crane machines do **not** require tax decals.

When do tax decals expire?

COAD tax decals expire each year on **July 31st**.

How do I obtain additional tax decals?

If you need to purchase additional tax decals on or after August 1, complete Form RCOA-1 and Form RCOA-1-A.

Where can I get help?

If you have questions, write us at the address in Step 6 or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at 217 782-6045. You may also call our Chicago office weekdays between 8:30 a.m. and 5:00 p.m. at 312 814-3225 or visit our Web site at www.ILtax.com.

Step-by-Step Instructions

Step 2: Tell us the number of tax decals you are ordering

Line 8a through 8i - Tell us the number of tax decals you need on the line next to the type of machine for which you are ordering tax decals.

Line 9 - Add Line 8a through 8i. This is the total number of tax decals you need to order.

Step 3: Tell us the tax year for which you are ordering tax decals

Line 10 - Complete the tax year for which you are ordering tax decals (e.g., August 1, 2003 to July 31, 2004).

Step 4: Figure your tax due

Line 11 - Write the total from Step 2, Line 9.

Line 12 - Multiply Line 11 by \$30.

Line 13 - It is a Class C misdemeanor to operate/display a COAD or redemption machine without a tax decal and also subjects the operator to a penalty of 30 percent of the tax due. If you are obtaining a tax decal that is late, multiply the number of machines included in Line 11 which are late by \$9.00.

Line 14 - An unlawfully operated/displayed COAD or redemption machine is subject to seizure by the Illinois Department of Revenue. If your machine has been seized, you must pay a seizure redemption fee of \$66 per machine before your machine can be returned to you. If you are subject to the seizure redemption fee, multiply the number of seized machines by \$66.

Line 16 - Write the amount of the credit you wish to apply.

Step 5: Sign

You must sign (including your title) and date Form RCOA-1.

Step 6: Mail your order form

Mail your completed Form RCOA-1, Form RCOA-1-A, and payment to us at



**ILLINOIS DEPARTMENT OF REVENUE (COAD)
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Make your check payable to "Illinois Department of Revenue (COAD)."