

# Form RCOA-1 Instructions

## Video Gaming Information

\*On July 19, 2012, the Illinois Gaming Board determined that the Central Communication System for video gaming under the Video Gaming Act is functional. Under the violations provisions of Section 35 of the Video Gaming Act, 30 days after the board has established that the Central Communication System becomes functional, the operating, possessing, or controlling of any device that is not licensed under the Video Gaming Act and that awards credit and contains a circuit, meter, or switch capable of removing and recording the removal of these credits when the award of credits is dependent upon chance is a Class 4 felony and those devices will be subject to seizure, confiscation, and destruction as provided in Section 28-5 of the Criminal Code of 1961. The board announced that video gaming terminals operated for amusement purposes only and which bear valid COAD decals are subject to these provisions. Your signature on this application is acknowledgment that you are aware of this information.

## General Information

### Who must complete Form RCOA-1?

For **each** qualifying coin-operated amusement device (COAD) or redemption machine you display or operate that may 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 Form RCOA-1-A, Coin-Operated Amusement Device Schedule, and pay for the decals in full on or before July 31st.

After we process your application and payment, we will send you the tax decals. You must affix a current tax decal securely to the qualifying device or machine for which it was issued and it must be conspicuously displayed.

### What is a qualifying COAD device or redemption machine?

An annual tax decal must be obtained for each of your

1. COADs (coin-operated amusement devices). A COAD 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. Note: Crane machines do **not** require tax decals.
2. redemption machines. 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 in lieu of tickets or tokens for single play of the device cannot exceed \$25. The redemption value of the tickets/tokens cannot exceed the amount charged for a single play of the game. Note: Crane machines do **not** require tax decals.

**Warning:** Unlawful operation/display of a qualifying 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.

**Warning:** If you unlawfully operate, own, or possess a machine subject to the Video Gaming Act requirements, it is a Class 4 felony and those devices will be subject to seizure, confiscation, and destruction.

### 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 for the additional machines.

### Where can I get help?

If you have questions, write us at the address in Step 6 or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 785-6613** or **217 524-5409** or visit our website at **tax.illinois.gov**.

## 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, 2012 to July 31, 2013).

### 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 15** - Write the amount of the credit you wish to apply.

### Step 5: Sign

You must sign and date Form RCOA-1. Also, provide a daytime telephone number where we may contact you.

### Step 6: Mail your order form

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



**SPRINGFIELD CASHIERING OPERATIONS SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019**

**Note:** If you prefer, you can file Form RCOA-1 using our WebFile program at **tax.illinois.gov**.

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

