



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 and Form RCOA-1-A, Coin-Operated Amusement Device Schedule, along with proper payment. Tax decals must be securely affixed to the machine for which they are 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 (IDOR).

Note: You must be registered with IDOR to receive COAD decals. You can register electronically using MyTax Illinois at mytax.illinois.gov, email a completed [Form REG-1](#) to REV.CRD@Illinois.gov, or attach and mail it with Form RCOA-1.

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, you can file electronically using MyTax Illinois at mytax.illinois.gov or you can submit a completed paper Form RCOA-1 and Form RCOA-1-A for the additional machines. Allow 10 - 15 business days for delivery once we receive your decal order. You may also walk into the Springfield location (Willard Ice Building, 101 West Jefferson Street), Monday through Friday, from 8:30 a.m. to 5:00 p.m. to order and pickup decals.

Where can I get help?

If you have questions, call us weekdays between 8:30 a.m. and 4:30 p.m. at **217 785-6613** or **217 524-5409**. You can also 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, 2023 to July 31, 2024).

Step 4: Figure your tax due

Line 11 - Enter 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 - Enter 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 19018
SPRINGFIELD IL 62794-9018**

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

Note: If you prefer, you can file electronically use MyTax Illinois at mytax.illinois.gov.