



Form RCG-25 Instructions

General Instructions

You must complete Form RCG-25, Expenditure of Funds Earned Through Charitable Games, if you have a charitable games license issued by the Illinois Department of Revenue. It must be completed 30 days prior to the first event each year when you renew your charitable games license. You no longer have to submit the form to us. Keep the completed copy in your records and make it available to us when we request it. You must maintain all records for a period of three years.

What if I have questions?

If you have questions, visit our website at tax.illinois.gov or scan the QR code provided, call us weekdays between 8:00 a.m. and 4:30 p.m. **217 558-7425** or email rev.bptcg@illinois.gov.



Step-by-Step Instructions

Step 1: Identify your organization

Enter the information requested on the lines provided. The period must begin with the effective date of your license if you are a new licensee, or the date when last year's report left off if you are a licensee whose license has been renewed. The period should end as close to the expiration date of your license as possible.

Step 2: Figure your expenditure of funds

Line 1 - Enter the gross proceeds from charitable games conducted during the report period.

Gross proceeds is the amount you took in from the sale of chips, scrip, or play money, plus any fee or donation for admission or entry into your charitable games events. Gross proceeds is also the amount upon which you paid the 3 percent charitable games tax.

Line 2 - If the players at your charitable games events were able to exchange their chips for cash, write the amount of cash you paid out to redeem chips.

Line 3 - Subtract Line 2 from Line 1. This amount is your net proceeds. The entire amount must be deposited in your charitable games checking account.

Line 4 - Enter the total amount, other than charitable games gross proceeds, deposited in your charitable games checking account. Include any interest earned on the account and any other deposits, regardless of the source.

Line 5 - Enter the total amount in your charitable games checking account at the beginning date of this report (the first date you entered in Step 1).

Line 6 - Add Lines 3, 4, and 5.

Line 7 - Enter the total amount of all checks written on your charitable games checking account and all other charges to the checking account (e.g., cost of printing checks). This total should equal the total amount in Step 3, Item 1.

Line 8 - Subtract Line 7 from Line 6.

Line 9 - Enter the total amount in your charitable games checking account at the ending date of this report (the second date you entered in Step 1).

Step 3: Tell us about your charitable games checking account

Line 11 - Enter the number of each check written on your charitable games checking account during the period covered by this report, the amount of the check, the person or organization to whom the check was made payable, and the purpose for the expenditure. Also list and explain any other changes to the charitable games checking account.

Enter the amount in the check amount column and explanation of the changes in the purpose column.

If you have written more checks than there are spaces allowed on Page 1, add the check amounts for Page 1 and write the total next to "Subtotal for Page 1." Then copy this total to Page 2, "Subtotal for Page 1." Continue to complete the necessary information on Page 2.

Step 4: Sign below

This report must be signed by an authorized member of the organization.