

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 430 Section 430.170 Imposition of Tax; Returns**

**TITLE 86: REVENUE**

**PART 430  
BINGO LICENSE AND TAX ACT**

**Section 430.170 Imposition of Tax; Returns**

- a) There shall be paid to the Department 5% of the gross proceeds of any bingo session conducted in the State. "Gross proceeds" includes the total receipts, in whatever form, from the sale of bingo cards. Donations to a licensed organization shall be included in gross proceeds in any case where the making of a donation, or the amount of a donation, has any bearing on the number of bingo cards received by bingo players.
- b) Each payment of tax shall be made by money order or certified check payable to the Illinois Department of Revenue, and shall be accompanied by a return provided by the Department. Returns shall state the number of games conducted, the number of persons purchasing bingo cards, the gross proceeds, and the amount of tax due thereon for every bingo session conducted by the organization during the period covered by the return. In addition, the return shall list the name and address of all persons or organizations from whom bingo equipment or supplies were purchased during the period covered by the return.
- c) The return for January, February and March of a given year shall be filed by April 20 of such year. The return for April, May and June of a given year shall be filed by July 20 of such year. The return for July, August and September of a given year shall be filed by October 20 of such year. The return for October, November and December of a given year shall be filed by January 20 of the following year. In the case of a limited license, the licensed organization shall file its return within 20 days after each occasion covered by the license.
- d) A return must be filed as provided in subsection (c) above even if no tax is due. Such a return shall state that no bingo sessions were conducted during the quarter covered by the return.