



Change in COAD Applications

Informational Bulletin

May 2003

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Director of Revenue

For information or forms...

- ◆ Call us at:
217 785-6602 or
217 524-5407
- ◆ Write us at:
Illinois Department of Revenue
P.O. Box 19039
Springfield, IL 62794-9039
- ◆ Visit our Web site at:
www.ILtax.com
- ◆ Call
"Illinois Tax Fax," our
fax-on-demand service, at:
217 785-3400
- ◆ Call
our 24-hour
Forms Order Line at:
1 800 356-6302

To: Coin Operated Amusement Device and Redemption Machine (COAD) Operators

Beginning with the tax decals sold for the 2003 - 2004 tax year (valid August 1, 2003 through July 31, 2004), there are two changes with COAD tax decals:

- ◆ **Cost:**
Price of a COAD tax decal is \$30
- ◆ **Half-year tax decals:**
You may no longer purchase half-year COAD tax decals for COAD machines placed into service after February of a tax year. All tax decals are \$30.

Can I purchase COAD tax decals by mail?

Yes. You may still purchase tax decals by mail. If you prefer, tax decals may be purchased in person at our Springfield or Chicago (James R. Thompson Center) office.

What is a COAD?

A COAD is a coin operated amusement device that requires the insertion of coins, tokens, chips or similar objects. Jukeboxes, pinball machines, kiddie rides, and coin-operated video games are among the many coin-operated amusement devices that are required to display tax decals.

What is a redemption machine?

A redemption machine is a single or multi-player amusement device involving a game whose purpose is to propel an object into, upon, or against a target. Redemption machines are required to display tax decals.

Do crane machines need tax decals?

No. Crane machines do not fall within the definition of a COAD device or a redemption machine.

Do vending machines need COAD tax decals?

No. Vending machines do not require vending machine decals. You must complete Form NUC-1, Illinois Business Registration. For information about vending machines, call us at 217 524-4750.

Things to remember when ordering tax decals

- ◆ **Address changes**
You should notify us of your address change to ensure that you receive your preprinted forms and correspondence.
- ◆ **Preprinted forms**
Use the preprinted Form RCOA-1 and Form RCOA-1-A.
- ◆ **RCOA-1-A**
Complete the entire form including the date each machine was placed into service.