



DIOCESE OF BELLEVILLE

To: Diocese of Belleville Parishes, Schools and Agencies

From: Carol Wiegmann
Internal Auditor

Date: June 1, 2010

Subject: Illinois Regulations regarding Bingo, Charitable Games and Raffles

The State of Illinois has specific filing requirements and guidelines when hosting Bingo, Charitable Games and Raffles at fundraising events. These requirements apply to one-time fundraising events as well as parish or school picnics or festivals.

BINGO

Bingo licenses (Form RB-3) must be obtained 30 days prior to the event, are valid for one year, and can be renewed. Application can be made for a limited license (2 events per year) or a regular license if bingos are held more than twice a year. A list of bingo workers (Form RB-40) must also be filed. Upon completion of the event, the Bingo Quarterly Tax Return (RB-1) must be filed. For regular license holders, the return must be received on the 20th day following the end of the reporting period. For limited license holders, the return (RB-1-L) is due the 20th day following the event. The fill-in forms for Bingo can be found on the Illinois Department of Revenue website at <http://tax.illinois.gov/CharityGaming/index.htm>, under the heading, "Bingo Tax and License Fees; Filing Requirements". You will also find additional information under the "Definitions" section.

CHARITABLE GAMING

Charitable games include roulette, blackjack, poker, pull tabs, craps, bang, beat the dealer, big six, gin rummy, five card stud poker, chuch-a-luck, keno, hold-em poker, and merchandise wheel. Charitable Gaming licenses (Form RCG-1) must be obtained 30 days prior to the event (maximum of four dates per license year). A list of Charitable Game Workers (Form RCG-10) must be completed 14 days prior to the event. Upon completion of the event, the Charitable Game Tax Return (RCG-18) must be filed no later than 30 days after the event. In addition, Charitable Games Event Workers' Attendance List (Form RCG-32) must be completed and returned with the Tax Return. The fill-in forms can also be found at the website previously listed, under the heading, "Charitable Gaming Games Tax & License Fees; Filing Requirements".

RAFFLES

Raffles are also subject to regulation; however, according to the Illinois Raffles Act (230 ILCS 15/), “the governing body of any county or municipality within the state may establish a system for the licensing of organizations to operate raffles.” Therefore, please contact your local city government to inquire about the filing requirements. In addition to any licensing, a raffle bond will be required; however, many municipalities will accept a Certificate of Coverage from Catholic Mutual Group. Please contact Bill Johnson, CMG representative, at (618) 233-1090.

It should be noted that Illinois regulations state that proceeds from each funding raising type (Charitable Games, Bingo and Raffles) must be segregated and placed in a separate bank account under the parish or agency EIN.

Please feel free to contact me should you have any questions or need additional information. You may reach me at (618) 277-8181 x118 (office) or (618) 444-1374 (cell).