



LA-1-X Amended Live Adult Entertainment Facility Surcharge Return Instructions

General Information

Who must file Form LA-1-X?

You must file Form LA-1-X if you are a registered live adult entertainment facility operator who files Form LA-1, Live Adult Entertainment Facility Surcharge Return, and you need to

- correct your Form LA-1 to pay more surcharge;
- request a credit for surcharge you overpaid. **Do not** file Form LA-1-X for amounts less than \$1. Do not use the credit until we notify you that your credit has been approved;
- respond to a notice or bill;
- make corrections to line items but there is no change in the amount of surcharge due.

If your original return needs to be transferred to a different account or reporting period within the same account, do **not** use Form LA-1-X. You must send us a letter requesting the correction.

You must file one Form LA-1-X for each reporting period you want to amend. You cannot file one Form LA-1-X to amend multiple years.

Can I file this return and pay the surcharge electronically?

Yes, you must use MyTax Illinois on our website at tax.illinois.gov to file your Form LA-1-X. MyTax Illinois also allows for electronic payment of any surcharge due.

What if I need to add another facility?

MyTax Illinois allows users to correct, add, or delete facility location information. You can also contact us by calling **217 785-3707** or writing to:

CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030

What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Live Adult Entertainment Facility Surcharge depends on when you file your Form LA-1-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and the previous 30 months.

Note: There is no deadline for making additional payments; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of Publication 103, visit our website at tax.illinois.gov.

What if I have questions?

Call us weekdays between 8:00 a.m. and 4:30 p.m. at **1 800 732-8866 or 217 782-3336**. Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**. If you have a specific question about an amended return you have already filed, call us at **217 782-7517** or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

Specific Instructions

Multiple facility filers - See Form LA-2-X instructions.

Which steps of this form must I complete?

Everyone must complete Steps 1 through 4.

Step 1: Correct your financial information

Complete all applicable lines when making the corrections to the financial information on Form LA-1-X. If you do not complete all lines, we will use the most recent figures filed. For Form LA-2-X, you need to amend only the facility locations that have a change. For those facility locations with no changes, the most recent figures filed will be used.

Drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

Column A

Lines 1 through 5: Complete all lines. Enter the figures from your most recent filed return. These figures may be from your original Form LA-1 or from any corrections you have made since you filed your original Form LA-1. If you do not complete all lines, we will use the most recent figures filed when processing this Form LA-1-X.

Column B

Lines 1 through 5: Enter the corrected figures. If there is no change from Column A, enter the figures from Column A.

Note: If you have an amount entered in Column A that you are reducing to zero, enter "0" in Column B. Leaving the line in Column B blank may delay the processing of your Form LA-1-X or your changes will not be accepted.

Detailed instructions for Steps 1 and 2

Calculation method

You cannot amend your Form LA-1 to change the calculation method used to determine the surcharge due. The original election is irrevocable.

Method A — Surcharge based on admissions

Line 1 - Enter the total amount of surcharge collected from your patrons. If you did not collect the surcharge, enter \$0.

Line 2 - Enter the total number of admissions for the calendar year.

Line 3 - Multiply Column B, Line 2 by \$3.

Method B — Surcharge based on receipts

Line 4 - Enter your total gross receipts. **Gross receipts** are calculated for single-site sales tax filers by adding Lines 4a, 5a, and 8a from their ST-1 forms. If you have amended one or more Forms ST-1 to correct your gross receipts, you must wait until all applicable Forms ST-1-X are processed before you proceed with filing Form LA-1-X. Multi-site sales tax filers will calculate their taxable receipts using the sum of Lines 4a, 5a, and 8a from each location on Form ST-2.

Line 5 - If Column B, Line 4 is

- a) less than \$500,000, enter \$5,000 on Column B, Line 5
- b) \$500,000 or more, but less than \$2,000,000, enter \$15,000 on Column B, Line 5
- c) \$2,000,000 or more, enter \$25,000 on Column B, Line 5.

Step 2: Surcharge due

Line 6 - If you calculated your surcharge due on your original Form LA-1 using the method based on admissions, enter your total from Column B, Line 3. If you calculated your surcharge due on your original Form LA-1 using the method based on receipts, enter your total from Column B, Line 5.

Line 7 - If you have a credit memorandum or prior overpayment and you wish to use it towards what you owe, enter the amount you are using.

Line 8 - Follow the instructions on the form.

Line 9: Enter the total amount you have paid. This figure includes the amount you paid with your original Form LA-1, any subsequent amended returns, and any other payments you have made for this reporting period. Be sure to reduce the total amount you have paid by any credit you have received for this reporting period.

Line 10: If Line 9 is greater than Line 8, enter the difference on Line 10. This is the amount you have overpaid.

Line 11: If Line 9 is less than Line 8, enter the difference on Line 11. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional surcharge, penalty, and interest that is due.

Enter the amount you are paying on the line provided in the "General Information" section on the front of the return.

Penalty and Interest Information

If, on this amended return, you are increasing the amount of surcharge due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of surcharge due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the amount you owe by the original due date of the return or were required to make quarter-monthly payments and failed to do so, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a notice or bill. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of Publication 103, visit our website at tax.illinois.gov.

Step 3: Mark the reason why you are filing an amended return.

Mark the reason that best explains why you are amending your Form LA-1.

Step 4: Sign below

We cannot process this form until it is signed by the owner, operator, or other person authorized to sign the return.