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## Form LA- 2 General Information

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### Who must file this form?

If you have one business but provide live adult entertainment services at more than one facility at which alcohol is sold or allowed to be consumed, you must remit the live adult entertainment facility surcharge for each facility. You must complete Form LA-2, Multiple Facility Form, with your Form LA-1, Live Adult Entertainment Facility Surcharge Return, to show the breakdown of tax calculated and remitted for each facility.

### How do I calculate my surcharge due?

Follow the specific instructions at the bottom of the page to calculate your surcharge due for each facility. Based on the information you provided at the time you registered, we list the location code, facility name and address, and phone number for each of your facilities. It is important to keep your registration information updated so you can accurately report the surcharge due for each facility.

### What if I need to add or discontinue one of my facilities?

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 if I have questions?

Call us at **1 800 732-8866**, call our TDD-telecommunications device for the deaf at **1 800 544-5304**, or visit our website at [tax.illinois.gov](http://tax.illinois.gov).

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## Specific Instructions

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### Figure your surcharge due

#### Choosing your calculation method

You must elect which method you are choosing to calculate your surcharge due for **each** facility. The surcharge is calculated using either the number of admissions or your annual gross receipts subject to sales tax. If you have calculated your surcharge for a single facility using both Method A and Method B, you must remove the entry under one of these methods to indicate your election.

**Note:** Once made, this election is irrevocable for the current filing period. You cannot amend Forms LA-1 and LA-2 to change the calculation method used to determine the surcharge due.

Multiple facility filers must calculate their surcharge for each location separately on Form LA-2. Combine the totals for Lines 3, 5 and 6, and transfer the totals to Form LA-1.

#### Method A — Surcharge based on admissions

Any operator of a live adult entertainment facility can elect to use Method A to calculate their surcharge due. You are **not** required to collect the surcharge from your patrons. You must count the number of patrons and remit \$3 per patron.

An operator electing to calculate the surcharge based on admissions must maintain an accurate record of the daily admissions in his or her books and records. To meet this obligation, an employee located at the entrance of the live adult entertainment facility could sell tickets to customers entering the facility and collect them from the customers after they enter the facility. The operator then could maintain a daily record of ticket sales in his or her books and records.

**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 Line 2 by \$3.

#### Method B — Surcharge based on receipts

Method B can only be used by operators who

- are registered to file Form ST-1, and
- have filed each required Form ST-1 for the year being reported on Form LA-1.

**Line 4** - Enter your total gross receipts. **Gross receipts** are calculated using the sum of Lines 4a, 5a, and 8a from each location on Form ST-2.

**Line 5** - If Line 4 is

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

#### Totals

Add Line 3 from each facility. Enter this amount on the line for the sum of Line 3 totals for each facility. Add Line 5 from each facility. Enter this amount on the line for the sum of Line 5 totals for each facility.

**Line 6** - Add the sum of Line 3 totals and the sum of Line 5 totals. This is your total surcharge due. Enter this amount on Line 6.

#### Surcharge due

Transfer the sums of your Line 3 and Line 5 totals from Form LA-2 to Lines 3 and 5 of Form LA-1, respectively. Transfer the total surcharge due from Line 6 of Form LA-2 to Line 6 of Form LA-1.