
Form LA-1 General Information

Who must file this form?

You must file Form LA-1, Live Adult Entertainment Facility Surcharge Return, if you operate a facility that is open to the public and provides live adult entertainment services. The facility must be one at which alcohol is sold or allowed to be consumed.

When must I file Form LA-1?

You must file Form LA-1, Live Adult Entertainment Facility Surcharge Return, and pay any surcharge due, on or before January 20 of the year following the year for which you are filing. You must file a return each year that you are operating a live adult entertainment facility. If you are filing a **final return** because your facility has closed, Form LA-1 is due not more than one month after you sold or discontinued your business.

How do I calculate my surcharge due?

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

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. MyTax Illinois also allows for electronic payment of any surcharge due.

What if I have more than one facility subject to the surcharge?

MyTax Illinois allows users to calculate their surcharge due for each facility on Form LA-2, Multiple Facility Form, and combine their liability on a single Form LA-1.

What if I need to add another facility?

MyTax Illinois allows users to correct, add, or delete facility location information. You also can 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 did not operate a live adult entertainment facility during the period for which my return is due?

To be required to file Form LA-1, you must have been operating a live adult entertainment facility for at least 30 calendar days (consecutive or nonconsecutive) during the period for which your Form LA-1 is due. If you have permanently closed your facility, you must file Form LA-1 within one month of closing.

What if I fail to file my return or pay the amount I owe?

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 tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. 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**.

Specific Instructions

Multiple facility filers - See Form LA-2 instructions.

Step 1: Figure your surcharge due Choosing your calculation method

You must elect which method you are choosing to calculate your surcharge due. The surcharge is calculated using either the number of admissions or your annual gross receipts subject to sales tax.

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

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 for single-site sales tax filers by adding Lines 4a, 5a, and 8a from their ST-1 forms. 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 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.

Step 2: Surcharge due

Line 6 - Enter your total from either Line 3 or Line 5 to indicate which method you are electing to calculate your surcharge.

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 - Subtract Line 7 from Line 6. This is the total surcharge you owe.

Step 3: Sign below

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