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Nick Jordan, Secretary

Sam Brownback, Governor

## State closes restaurant for nonpayment of state sales and withholding taxes

J13, 2016

TOPEKA – Wednesday, The Kansas Department of Revenue civil tax enforcement and the Atchison County Sheriff's Department seized the business assets of Atchison Management LLC which owed \$59,752.48 in state sales and withholding taxes.

Officers seized all known bank accounts, on-site cash, business inventory, and personal property assets belonging to owners Mary and Dean Leonida. The business located at 1401 US Hwy 59 was sealed closed. The assets will be sold at public auction to pay the taxes owed

Warrant execution occurs when all other collection attempts, including multiple letters, telephone calls, letters of impending legal action, tax liens filed with the local district court to secure the debt, previous bank levies and on-site till taps are executed to bring the taxpayer into compliance have been exhausted.

Only after several unsuccessful collection attempts, does the department take the action of seizing assets, which in this instance resulted in the business being closed

The revenue department's standard practice is to continually encourage delinquent taxpayers, who are not lawfully filing or paying taxes such as sales or withholding to voluntarily enter into a repayment agreement.

### Tax Warrants:

Retail Sales Tax: Case #13ST15 filed in Atchison Co. for May-Dec/11, Jan-Feb/12 (\$29,023.73)

Retail Sales Tax: Case #15ST1 filed in Atchison Co. for Sept-Oct/14  
(\$3,901.60)

Retail Sales Tax: Case #2016ST9 filed in Atchison Co. for Sept-Nov/15  
(\$26,212.81)

Withholding Tax: Case #2016ST10 filed in Atchison Co. for Oct/15  
(\$614.34)

Total \$59,752.48