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Nick Jordan, Secretary Jeannine Koranda, P.I.O.

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## State closes A & W Root Beer Drive In for not paying state sales taxes

Feb. 15, 2012

TOPEKA – Tuesday, Kansas Department of Revenue agents and Alcoholic Beverage Control officers seized the business assets of A & W Root Beer Drive In, which owed \$46,082 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner Vivian McCaulley. The business, at 1617 N A St., Wellington, was sealed closed and the assets will be turned over to the taxpayer's bank for sale.

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 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:**

## Sales Tax

Case #2011ST63 - Sumner County - Oct. 2010 through April 2011 - \$18,724.74

Case # 2012ST19 - Sumner County - May 2011 through Dec. 2011 - \$27,356.94

Total taxes owed: \$46,081.68