Office of the Secretary 915 SW Harrison St. Topeka, KS 66612



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

Sam Brownback, Governor

## State closes The Shabby Chic Shop for not paying state sales and withholding taxes

Aug. 27, 2014

TOPEKA – Wednesday, Kansas Department of Revenue civil tax enforcement agents and Reno County Sheriff's officers seized the business assets of The Shabby Chic Shop which owed \$8,635 in state sales and withholding taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner, Christopher M. Ephraums. The computer service business at 508 E. Fourth Ave. Hutchinson 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 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 – 4ST143 – Reno County – A1 Annual 2012 – \$626.72 Sales – 2014ST240 – Reno County – A1 Annual 2013 – \$1,093.32

Withholding – 14ST144 – Reno County – Quarter 4 2011 through Quarter 1 2013, Annual Reconciliation 2012 – \$ 4,454.98 Withholding – 2014ST241 – Reno County – Quarter 2 2013 through Quarter 4 2013, Annual Reconciliation 2013 – \$2,460.04

**Total taxes owed:** \$8,635.06