## State closes Peterson Electric for not paying state sales, withholding and consumer compensating use taxes

Aug. 30, 2011
TOPEKA - Tuesday morning, Kansas Department of Revenue agents and Larned Police Department officers seized the business assets of Peterson Electric, which owed \$59,557 in state sales, withholding and consumer compensating use taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner Donald D Peterson. The business, at $516 \mathrm{E} 14^{\text {th }} \mathrm{St}$, Larned, was sealed closed and 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 Tax - \#2011ST09 - Pawnee County - Quarter 12009 to Quarter 12011 - \$29,398.55

Consumer Compensating Use Tax - \#2011ST10 - Pawnee County - Quarter 12009 to Quarter 1 2011-\$29,398.55

Withholding Tax - \#2011ST11 - Pawnee County - Annual W-5s 2009 and 2010, Annual Reconciliation W-3s - 2009, 2010-\$760.00

Tax Warrant Totals: \$59,557.10

