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

Department of Revenue

Sam Brownback, Governor

## State closes Chastain Heating Air Conditioning & Refrigeration and Chastain Plumbing Heating & Air Conditioning in Hutchinson for not paying state sales, withholding and individual income taxes

March 15, 2011

TOPEKA – Monday morning, Kansas Department of Revenue agents and the Reno County Sheriff's Office, Alcoholic Beverage Control agents and the Hutchinson Police Department seized the business assets of Chastain Heating Air Conditioning & Refrigeration and Chastain Plumbing Heating & Air Conditioning, which owed \$424,888 in state sales, withholding and individual income taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners Donald R. Chastain, Janet Chastain and Robert D. Chastain. The businesses, at 218 E 2nd Ave., Hutchinson, were 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:

State sales tax: #04ST84 – Reno County – Donald R. Chastain – June 2001 to April 2003, Sept. 2003 to Feb. 2004 - \$5,003.87

State sales tax: #04ST0065 - Reno County – Chastain Heating A/C & Refrigeration – June 2001 to April 2003, Sept. 2003 to Feb. 2004 - \$5,003.87

State sales tax: # 07ST070 – Reno County - Chastain Heating A/C & Refrigeration and Donald R. Chastain – March 2004 to Aug. 2004 - \$2,199.24

State sales tax: # 07ST178 – Reno County - Chastain Heating A/C & Refrigeration and Donald R. Chastain – Sept. 2004 to Jan. 2006 - \$22,956.05

State sales tax: # 10ST40 – Reno County - Chastain Heating A/C/ & Refrigeration and Donald R. Chastain – Aug. 2006, Oct. 2006 to Jan. 2007, March 2007 to Aug. 2007 - \$19,206.47

State sales tax: #2011ST52 – Reno County - Chastain Plumbing Heating & A/C – Sept. 2001, Nov. 2002 to Feb. 2003, April 2003, Sept. 2003, Dec. 2003, Jan 2004 to May 2004, July 2004 to Jan. 2007, March 2007 to Aug. 2007 - \$49,312.90

Total state sales taxes owed: \$103,682.40

WITHHOLDING TAX:

Withholding tax: #04ST0064 – Reno County -Chastain Heating A/C & Refrigeration – June 2001 to March 2002 - \$9,797.84

Withholding tax: #04ST85- Reno County – Donald R. Chastain – June 2001 to March 2002 - \$9,797.84

Withholding tax: #10 ST164 – Reno County – Chastain Heating A/C & Refrigeration, Donald R. Chastain, Janet Chastain – Sept. 2004 to Aug. 2007 - \$10,606.60

Total withholding taxes owed: \$60,202.28

INDIVIDUAL INCOME:

Individual income tax: # 08ST0167 – Reno County – Donald R. Chastain and Janet Chastain DONALD R. CHASTAIN AND JANET CHASTAIN - 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006 - \$255,784.47

Individual income tax: #2011ST51 – Reno County – Robert D. Chastain – 2007, 2008, 2009 - \$5,218.58

Total individual income taxes owed: \$261,003.05

Total taxes owed: \$424,887.73