



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

Sam Brownback, Governor

## **State closes Professor's Steakhouse & Saloon LLC for not paying state sales, withholding and income taxes**

April 24, 2012

TOPEKA – Monday morning, Kansas Department of Revenue agents and Alcoholic Beverage Control agents seized the business assets of Professor's Steakhouse & Saloon LLC, which owed \$67,548 in state sales, withholding and income taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner Michael Kisner. The restaurant, at 521 East 12th, Hays, 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 – 09ST30 – Ellis County – Feb. through Dec. 2008, Jan. through March 2009 – \$13,839.40

Sales Tax – 12ST21 – Ellis County – April 2009, Feb., July through Nov. 2010, May through Dec. 2011 – \$39,601.28

Sales Tax – 13ST3 – Ellis County – April 2009, Feb, July through Nov. 2010, May through Dec. 2011 – \$39,601.28

Sales Tax – Ellis County – Feb. through Dec. 2012 – \$2,996.80

Withholding Tax – Ellis County – Feb.-July, Sept. through Dec. 2012 – \$3,255.53

Income Tax – 13ST10 – Ellis County – 2008 to 2011 – \$7,854.50

**Total taxes owed: \$67,5741.51**