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State closes J & B Tire for not paying state sales taxes

May 17, 2011

TOPEKA - Tuesday morning, Kansas Department of Revenue and Alcoholic Beverage Control agents seized the business assets of J & B Tire, which owed \$30,321 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner Brent Baker. The business, at 107 W. Broadway, Burns, 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 - #08ST3 – Marion County - Third Quarter 2006 to First Quarter 2007 - \$3,133.02

Sales Tax - #10ST14 – Marion County – Second Quarter 2007 to Second Quarter 2009 -
\$21,936.18

Sales Tax - #11ST4 – Marion County – Third Quarter 2009 to Third Quarter 2010 - \$5,251.97

Amount owed: \$30,321.17