



Nick Jordan, Secretary
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Sam Brownback, Governor

State closes Restaurant Panaderia Mexico 3, Inc. for not paying state sales taxes

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TOPEKA – Monday, Kansas Department of Revenue civil tax enforcement agents and Sherman County Sheriff's officers seized the business assets of Restaurant Panaderia Mexico 3 which owed \$20,571 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners, Jesus and Rosalva Balderas. The restaurant at 910 W US Highway 24, Goodland 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 – 12ST8 – Sherman County – Nov. 2010, Dec. 2010, Jan. 2011 through Dec. 2011, Jan. 2012, Mar. 2012 through July 2012 – \$9,176.91

Sales – 14ST07 – Sherman County – Sept. 2012, Nov. 2012, Dec. 2012, Feb. 2013, March 2013, May 2013 through Nov. 2013 – \$5,345.22

Sales – 14ST14 – Sherman County – Dec. 2013 through May 2014 – \$6,048.80

Total taxes owed: \$20,570.93