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## **State closes Exquisite Companies LLC for not paying state sales taxes**

March 20, 2012

TOPEKA – Monday morning, Kansas Department of Revenue agents and Harvey County Sheriff Officers seized the business assets of Exquisite Companies LLC., which owed \$17,585 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner Charles Bowling. The paper supply business, at 601 S.E. 36<sup>th</sup> St, Newton, 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 – 2011ST17 – Harvey County – Feb. 2009 through May 2009, July 2009 through Dec. 2009, Jan. 2010 through Sept. 2010 – \$11,684.99

Sales Tax – 12ST28 – Harvey County – Oct. 2010 through Sept. 2011 – \$5,899.94

**Total taxes owed: \$17,584.93**