



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

Sam Brownback, Governor

State closes Nail Time for not paying state withholding taxes

Sept. 7, 2012

TOPEKA – Tuesday afternoon, Kansas Department of Revenue agents and Alcoholic Beverage Control agents seized the business assets of Nails By Kim Inc., which was doing business as Nail Time, which owed \$106,286 in state withholding taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners Cuc K. Huynh, Jimmy R. Ingles and Manh Huyn. The nail salon, at 15233 W 135th St, Olathe, 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:

Withholding – 12TW00705 – Johnson County – Annual Reconciliation 2008, Q1 2009 through Q4 2009 Annual Reconciliation 2009, Q1 2010 – \$18,562.85

Withholding – 12TW1506 – Johnson County – Q2 2010 through Q3 2011 – \$15,345.83

Withholding – 12TW1507 – Johnson County – Q4 2008 through Q3 2011, Annual Reconciliation 2008, 2009, 2010 – \$36,188.62 (assessed against the responsible parties)

Withholding – 12ST002475 – Shawnee County – Q4 2008 through Q3 2011, Annual Reconciliation 2008, 2009, 2010 – \$36,188.62 (assessed against the responsible parties)

Tax Warrant Totals: \$106,285.92

