



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

Sam Brownback, Governor

**UPDATE: The Appliance Doctors Inc., in Manhattan re-opens after reaching a payment arrangement with the Revenue Department**

Nov. 7, 2013

The taxpayer and the Revenue Department were able to reach an acceptable payment arrangement Thursday afternoon. The business assets have been released and the business re-opened.

The original release is below.

**State closes The Appliance Doctors Inc., for not paying state withholding taxes**

Nov. 5, 2013

TOPEKA – Tuesday, Kansas Department of Revenue civil tax enforcement agents and Manhattan police officers seized the business assets of The Appliance Doctors, Inc., which owed \$6,359 in state withholding tax.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners Craig Brown and Michael Kraemer. The appliance repair business, at 108 S. Fifth St., Manhattan, 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:**

Withholding Tax – 13ST127 – Riley County – Annual Reconciliation 2010, Jan. 2011, April 2011 through March 2012, March 2013 – \$6,359.00

**Tax warrant totals: \$6,359**