



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

Sam Brownback, Governor

## **State closes Wave the Wheat Pizza for not paying state sale and withholding taxes**

Dec. 2, 2014

TOPEKA – Tuesday, Kansas Department of Revenue civil tax enforcement and Douglas County Sheriff's officers seized the business assets of Wave the Wheat Pizza, LLC, which owed \$42,062.72 in state sales and withholding taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners Bradley L. and Jennifer R. Remington. The restaurant at 711 West 23<sup>rd</sup> St., Suite 19, Lawrence 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 – 2011ST305 – Douglas County – August 2010 through April 2011 – \$8,125.16

Sales – 2012ST114 – Douglas County – May through July 2011 – September, October 2011 – \$20,122.16

Sales – 2012ST111 – Douglas County – November, December 2011, February 2012 – \$6,896.99

Sales – 2012ST219 – Douglas County – November, December 2011 – \$6,896.99

Withholding – 2011ST306 – Douglas County – November 2010, Annual Reconciliation 2010 February through May 2011 – \$4,904.27

Withholding – 2012ST113 – Douglas County – June through September 2011 – \$1,022.33

Withholding – 2012ST218 – Douglas County – November, December 2011, January 16-31, 2012 – \$991.81

**Total taxes owed: \$42,062.72**