TIM BARFIELD, SECRETARY
DEPARTMENT OF REVENUE
STATE OF LOUISIANA

VERSUS 15-2498

SANCHEZ AUTO BODY, INC

NO:_____ DIV. _____

4TH JUDICIAL DISTRICT COURT

OUACHITA PARISH

STATE OF LOUISIANA

FILED
AUG 20 2015
ZOE JANE RANKIN
DEPUTY CLERK
4TH JUDICIAL DISTRICT COURT
OUACHITA PARISH, LA

RULE TO CEASE BUSINESS
FOR FAILURE TO PAY SALES TAXES

The petition for rule to show cause of the Louisiana Department of Revenue respectfully represents the following:

1.

This is a summary proceeding brought under the provisions of La. R.S. 47:314, 47:1574.1, and/or 47:1582.

2.

The petitioner is the Louisiana Department of Revenue and is officially domiciled in the Parish of East Baton Rouge.

3.

Made defendant is SANCHEZ AUTO BODY, INC., a corporation organized under the laws of Louisiana, having its principal place of business at 1203 Cypress Street, West Monroe, Louisiana 71291, Parish of Ouachita.

4.

Jurisdiction is proper pursuant to Article V, Section 16 of the Louisiana Constitution. Venue is proper pursuant to Louisiana Code of Civil Procedure Article 42 (2).

5.

Defendant is engaged in business as a "dealer," as defined in La. R.S. 47:301 (4) and provides a “sale of service” which under La. R.S. 47:301(14) (g) (i) (aa) is a taxable service and includes repairs to tangible personal property, (hereinafter referred to as “sales,”) at 1203 Cypress Street, West Monroe,

CASE ASSIGNED TO:
CV. SECT. 4

TIM BARFIELD, SECRETARY
DEPARTMENT OF REVENUE
STATE OF LOUISIANA

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CASE ASSIGNED TO:
CV. SECT. 4

Louisiana 71291, and 1109 Cypress Street, West Monroe, Louisiana 71291 at Parish of Ouachita, and has been so engaged continually since on or before April 2003.

6.

Defendant failed to correctly report its taxable sales to petitioner as required by La. R.S. 47:306 and/or collect and remit the applicable sales taxes to the petitioner as required by La. R.S. 47:304 (C) during the sales tax periods encompassing March 2009 through April 2015.

7.

Due to defendant's failure to correctly report its sales and/or collect and remit Louisiana sales taxes, the petitioner has determined that the defendant is indebted to the petitioner in the amount of $96,950.23; with sales tax in the amount of $61,916.06, penalties and fees in the amount of $27,779.46, and interest in the amount $11,191.57, in accordance with and being more fully shown on a sworn affidavit annexed hereto and made a part hereof. This amount is now delinquent pursuant to the authority granted by La. R.S. 47:307 calculated through July 29, 2015.

8.

Petitioner issued to defendant formal sales and use tax assessments for those sales tax periods encompassing March 2009 through April 2015. Said assessments were issued in accordance with all statutory requirements. The defendant neither paid nor protested the assessments.

9.

The time for appealing the assessments have run, no appeal has been taken, and no payments (or payments under protest) have been made on the assessments.

10.

Accordingly, by law, the assessments are now final and are an established liability of the defendant. Furthermore, the assessments are now the equivalent to judgments, pursuant to La. R.S. 47:1581.

11.

Because the aforesaid taxes are delinquent, petitioner is entitled to an injunction, pursuant to La. R.S. 47:314, enjoining the defendant from the further pursuit of business as a dealer until payment in full of the amount due are tendered to the petitioner.

12.

Pursuant to La. R.S. 47:1577, the petitioner is entitled to recognition of its lien and privilege on all property, real and personal, of defendant to secure the payment of the amount due.

13.

Subsequent to the issuance of the assessments, additional taxes have become due from the defendant which has not been remitted to petitioner. Defendant is also liable to the petitioner for these additional taxes, together with applicable interest and penalty as provided by law.

14.

Pursuant to La. R.S. 47:314, 47:1574.1(A) and 47:1582(A), the petitioner is entitled to a hearing in this matter in not less than two or more than ten days, exclusive of holidays.

15.

An affidavit of correctness which declares that the facts as alleged are true to the best of the affiant's knowledge or belief and a Schedule of Outstanding Liabilities are attached to this rule and identified as Exhibit "A", *in globo*. Thus, pursuant to La. R.S. 47:1574.1(D), all of the facts alleged shall be

accepted as prima facie true and constitute a prima facie case, and the burden of proof to establish anything to the contrary shall rest wholly on the taxpayer.

WHEREFORE, the petitioner prays that defendant, Sanchez Auto Body, Inc., to show cause on a date and time to be fixed by this Honorable Court why Judgment should not be rendered against it and why it should not be ordered to cease further operation of his business pursuant to the provisions of La. R.S. 47:314, 47:1574.1, and/or 47:1582.

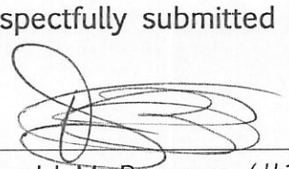
The plaintiff further prays that after all due proceedings are had that this rule be made absolute, the assessments of the petitioner be made executory, and that this Honorable Court render a Judgment in favor of the plaintiff and against the defendant, Sanchez Auto Body Inc.:

(1) ordering Sanchez Auto Body Inc., to cease and desist from the operation of its business, furnishing of repairs to tangible personal property, including but not restricted to the repair and servicing of automobiles and other vehicles, until such time as it has paid to the Louisiana Department of Revenue all delinquent tax, interest, penalties and other fees due up to and including any amounts due as of the date of the hearing;

(2) ordering the Ouachita Parish Sheriff's Office to: (a) enter the business location of the defendant located at, 1203 Cypress Street, West Monroe, Louisiana 71291, and 1109 Cypress Street, West Monroe, Louisiana 71291; and (b) cause all business activity to cease immediately and (c) post a notice outside of each entrance of the said premises stating that the defendant's business has been shut down for failure to pay Louisiana taxes; and

(3) ordering the defendant to pay all court costs incurred in this lawsuit.

Respectfully submitted by:



Donald M. Bowman (#29774)

Attorney for the Secretary of the
Department of Revenue, State of Louisiana
P.O. Box 4064
617 N. Third Street (70802)
Baton Rouge, LA 70821-4064
Tele: (225) 219-2080, Fax: (225) 231-6235

TIM BARFIELD, SECRETARY
DEPARTMENT OF REVENUE
STATE OF LOUISIANA

VERSUS 15-2498

SANCHEZ AUTO BODY, INC

NO:_____ DIV. _____

4TH JUDICIAL DISTRICT COURT

OUACHITA PARISH

STATE OF LOUISIANA

FILED
AUG 20 2015
DEPUTY CLERK
4TH JUDICIAL DISTRICT COURT
OUACHITA PARISH, LA

ORDER

Considering the above and foregoing rule;

IT IS ORDERED that the defendant, SANCHEZ AUTO BODY, INC., appear before this Honorable Court on the 31st day of August, 2015 at 9:30 o'clock a.m. in courtroom 6 to show cause why the foregoing rule should not be made absolute; why the assessments issued by petitioner should not be recognized as the judgment of this Court and made executory; why defendant should not be condemned to pay to petitioner the tax, interest, penalties, and attorney fees hereinabove set forth, together with the costs of these proceedings; why the lien and privilege of petitioner should not be recognized and enforced; and why defendant should not be enjoined from the further pursuit of business, furnishing of repairs to tangible personal property, including but not restricted to the repair and servicing of automobiles and other vehicles; until such taxes and related sums have been paid up to date.

Thus done Signed at Monroe, Louisiana, on this 21ST day of August 2015.

H. Stephens Winters
4th JUDICIAL DISTRICT COURT JUDGE

SHERIFF, PLEASE RUSH SERVICE UPON:

SANCHEZ AUTO BODY, INC.
Through its Registered Agent
Daniel Sanchez
1203 Cypress Street
West Monroe, Louisiana 71291

CERTIFIED
TRUE COPY
AUG 21 2015
DEPUTY CLERK
4TH JUDICIAL DISTRICT COURT
OUACHITA PARISH, LA

CLERK PLEASE MAIL NOTICE TO:

Donald Bowman
LOUISIANA DEPARTMENT OF REVENUE
LEGAL DIVISION
P.O. BOX 4064
BATON ROUGE, LA 70821-4064

TIM BARFIELD, SECRETARY
DEPARTMENT OF REVENUE
STATE OF LOUISIANA

VERSUS 15-2498

SANCHEZ AUTO BODY, INC

NO:_____ DIV. _____

4TH JUDICIAL DISTRICT COURT

OUACHITA PARISH

STATE OF LOUISIANA

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AFFIDAVIT OF CORRECTNESS

STATE OF LOUISIANA

PARISH OF OUACHITA

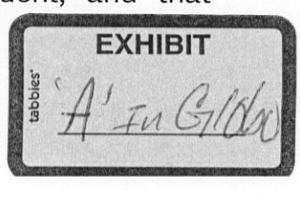
Before me, the undersigned authority, personally came and appeared

> **Dorlisa Stevens** a person of the full age of majority, who serves as the duly appointed Tax Officer of the Office of Business Tax Enforcement for the Louisiana Department of Revenue,

who after being duly sworn, did depose and say that all of the facts stated herein are based on her personal knowledge, that she has read the foregoing Petition; and that to the best of her knowledge and belief all of the allegations of fact contained therein are true and correct.

Affiant stated that in the course of her employment as a Revenue Tax Officer of Business Tax Enforcement for the Louisiana Department of Revenue, she was assigned tax account belonging to SANCHEZ AUTO BODY, INC.

Affiant stated that upon her review of SANCHEZ AUTO BODY, INC.'s tax account, it was determined that the business failed to remit sales taxes on all of its sales. As shown on the attached schedule of liabilities, Affiant stated that SANCHEZ AUTO BODY, INC. has a Louisiana sales tax deficiency in the amount of $96,950.23; with sales tax in the amount of $61,916.06, penalties and fees in the amount of $27,779.46, and interest in the amount $11,191.57, plus interest as provided for by La. R.S. 47:1601 along with late penalties that shall accrue until the aforesaid deficiency is paid in full to the Louisiana Department of Revenue. Affiant further stated that said amount is now delinquent, and that



this affidavit is made for the purpose of enforcing the collection of said amount.

Dorlisa Stevens

Dorlisa Stevens, Tax Officer,
Office of Business Tax Enforcement,
Louisiana Department of Revenue

Sworn to and subscribed before me,

this 26th day of August 2015,

Donald Bowman, Notary Public
State of Louisiana
LA Bar Roll: #29774
Commissioned for Life

Louisiana Department of Revenue

Run Date: July 29, 2015

Schedule of Outstanding Tax Liabilities

ID: 3005683-001-400

Legal Name: SANCHEZ AUTO BODY INC

Trade Name: N/A

Location Address: 1203 CYPRESS ST WEST MONROE LA 712912839

Mailing Address: 1203 CYPRESS ST WEST MONROE LA 712912839

Account Type	Filing Period	Status	Tax Due	Interest	Delinquent Penalty	Late Payment Penalty	Negligence Penalty	NSF Penalty	Warrant Penalty	UET Penalty	Fees / Others	Credits	Balance Due
Corporation Income & Franchise													
3005683-001-200													
	12/31/2006	E	199.00	109.49	49.75	0.00	10.00	0.00	0.00	0.00	93.84	87.64	374.44
	12/31/2007	E	199.00	111.78	49.75	0.00	10.00	0.00	0.00	0.00	55.58	0.00	426.11
	12/31/2008	E	10.00	4.57	2.50	0.00	10.00	0.00	0.00	0.00	4.06	0.00	31.13
	12/31/2009	E	299.00	110.01	74.75	0.00	14.95	0.00	0.00	0.00	63.61	0.00	562.32
	12/31/2010	E	313.95	94.12	78.50	0.00	15.70	0.00	0.00	0.00	68.12	0.00	570.39
	12/31/2011	E	329.65	75.69	82.40	0.00	16.48	0.00	0.00	0.00	69.10	0.00	573.32
	12/31/2012	E	346.13	55.33	86.55	0.00	17.31	0.00	0.00	0.00	72.28	0.00	577.60
			1,696.73	**560.99**	**424.20**	**0.00**	**94.44**	**0.00**	**0.00**	**0.00**	**426.59**	**87.64**	**3,115.31**
Corporation Income & Franchise Sales			**63,612.79**	**11,752.56**	**12,859.25**	**2,719.75**	**2,894.80**	**0.00**	**300.00**	**0.00**	**9,950.89**	**4,024.50**	**100,065.54**
3005683-001-400													
	03/31/2009	R	1,564.00	348.16	391.00	0.00	78.20	0.00	10.00	0.00	144.66	1,426.96	1,109.06
	06/30/2009	R	624.00	265.90	156.00	0.00	31.20	0.00	10.00	0.00	163.06	0.00	1,250.16
	09/30/2009	R	466.00	188.88	116.50	0.00	23.30	0.00	10.00	0.00	120.70	0.00	925.38
	12/31/2009	R	2,285.00	712.68	571.25	0.00	114.25	0.00	10.00	0.00	478.98	500.00	3,672.16
	03/31/2010	R	2,414.00	719.29	482.80	120.70	120.70	0.00	10.00	0.00	505.12	500.00	3,872.61
	06/30/2010	R	2,410.00	846.32	120.50	482.00	120.50	0.00	10.00	0.00	569.29	0.00	4,558.61
	09/30/2010	R	2,065.00	689.21	516.25	0.00	103.25	0.00	10.00	0.00	427.89	0.00	3,811.60
	12/31/2010	R	1,956.00	620.03	0.00	489.00	0.00	0.00	10.00	0.00	461.25	0.00	3,536.28

R = Return
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Interest will continue to accrue until tax is paid in full.
Additional penalties and fees may be due.

traskd

Louisiana Department of Revenue

Run Date: July 29, 2015

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	03/31/2011	R	1,918.00	574.14	383.60	95.90	95.90	0.00	10.00	0.00	386.87	0.00	3,464.41
	06/30/2011	R	2,548.00	717.63	127.40	509.60	127.40	0.00	10.00	0.00	508.15	0.00	4,548.18
	09/30/2011	R	2,082.00	547.43	520.50	0.00	104.10	0.00	10.00	0.00	426.77	14.90	3,675.90
	12/31/2011	R	4,249.00	1,044.03	1,062.25	0.00	212.45	0.00	10.00	0.00	864.20	0.00	7,441.93
	03/31/2012	R	2,786.00	408.04	0.00	446.50	0.00	0.00	10.00	0.00	342.47	1,000.00	2,993.01
	06/30/2012	R	2,394.00	505.84	598.50	0.00	119.70	0.00	10.00	0.00	495.84	0.00	4,123.88
	09/30/2012	R	3,396.00	655.59	849.00	0.00	169.80	0.00	10.00	0.00	697.97	0.00	5,778.36
	12/31/2012	R	1,078.00	189.52	269.50	0.00	53.90	0.00	10.00	0.00	218.72	0.00	1,819.64
	02/28/2013	R	674.00	111.21	67.40	101.10	33.70	0.00	10.00	0.00	134.89	0.00	1,132.30
	03/31/2013	R	474.00	74.71	23.70	94.80	23.70	0.00	10.00	0.00	94.39	0.00	795.30
	05/31/2013	R	1,167.00	170.95	0.00	291.75	0.00	0.00	10.00	0.00	223.16	0.00	1,862.86
	06/30/2013	R	495.00	3.23	49.50	0.00	24.75	0.00	10.00	0.00	11.62	495.00	99.10
	07/31/2013	R	442.00	59.11	22.10	88.40	22.10	0.00	10.00	0.00	89.70	0.00	733.41
	08/31/2013	E	1,608.25	208.20	402.05	0.00	80.41	0.00	10.00	0.00	330.04	0.00	2,638.95
	09/30/2013	E	1,377.18	169.37	344.30	0.00	68.86	0.00	10.00	0.00	281.52	0.00	2,251.23
	10/31/2013	E	1,252.95	147.28	313.25	0.00	62.65	0.00	10.00	0.00	266.66	0.00	2,052.79
	11/30/2013	E	1,153.11	128.84	288.30	0.00	57.66	0.00	10.00	0.00	244.53	0.00	1,882.44
	12/31/2013	E	956.86	100.98	239.20	0.00	47.84	0.00	10.00	0.00	202.27	0.00	1,557.15
	01/31/2014	E	946.26	94.45	236.55	0.00	47.31	0.00	10.00	0.00	199.23	0.00	1,533.80
	02/28/2014	E	979.62	92.69	244.90	0.00	48.98	0.00	10.00	0.00	205.44	0.00	1,581.63
	03/31/2014	E	1,006.36	88.92	251.60	0.00	50.32	0.00	10.00	0.00	210.07	0.00	1,617.27
	04/30/2014	E	1,052.94	87.19	263.25	0.00	52.65	0.00	10.00	0.00	218.84	0.00	1,684.87

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traskd

Louisiana Department of Revenue

Run Date: July 29, 2015

Schedule of Outstanding Tax Liabilities

ID: 3005683-001-400

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Mailing Address: 1203 CYPRESS ST WEST MONROE LA 712912839

Account Type	Filing Period	Status	Tax Due	Interest	Delinquent Penalty	Late Payment Penalty	Negligence Penalty	NSF Penalty	Warrant Penalty	UET Penalty	Fees / Others	Credits	Balance Due
	05/31/2014	E	1,088.28	83.72	272.05	0.00	54.41	0.00	0.00	0.00	0.00	0.00	1,498.46
	06/30/2014	E	1,081.40	76.73	270.35	0.00	54.07	0.00	0.00	0.00	0.00	0.00	1,482.55
	07/31/2014	E	1,132.71	73.87	283.20	0.00	56.64	0.00	0.00	0.00	0.00	0.00	1,546.42
	08/31/2014	E	1,193.14	70.29	298.30	0.00	59.66	0.00	0.00	0.00	0.00	0.00	1,621.39
	09/30/2014	E	1,200.00	64.21	300.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	1,624.21
	10/31/2014	E	1,200.00	57.08	300.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	1,617.08
	11/30/2014	E	1,200.00	49.71	300.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	1,609.71
	12/31/2014	E	1,200.00	43.04	300.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	1,603.04
	01/31/2015	E	1,200.00	35.90	300.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	1,595.90
	02/28/2015	E	1,200.00	29.46	300.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	1,589.46
	03/31/2015	E	1,200.00	22.32	300.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	1,582.32
	04/30/2015	E	1,200.00	15.42	300.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	1,575.42
			61,916.06	**11,191.57**	**12,435.05**	**2,719.75**	**2,800.36**	**0.00**	**300.00**	**0.00**	**9,524.30**	**3,936.86**	**96,950.23**
Sales			**63,612.79**	**11,752.56**	**12,859.25**	**2,719.75**	**2,894.80**	**0.00**	**300.00**	**0.00**	**9,950.89**	**4,024.50**	**100,065.54**
Grand Total:			**63,612.79**	**11,752.56**	**12,859.25**	**2,719.75**	**2,894.80**	**0.00**	**300.00**	**0.00**	**9,950.89**	**4,024.50**	**100,065.54**

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