

UNITED STATES DISTRICT COURT  
DISTRICT OF ARIZONA

Memie C. Burton,	)	
	)	CV 14-02032-PHX-DJH
Plaintiff,	)	
v.	)	BK-10-34288-GBN
	)	
United States Internal Revenue Service,	)	<b>JUDGMENT IN A CIVIL CASE</b>
	)	
Defendant.	)	
_____	)	
	)	
United States Internal Revenue Service,	)	
	)	
Counter Claimant	)	
v.	)	
	)	
Memie C. Burton, et al.,	)	
	)	
Counter Defendants	)	
_____	)	

— **Court Verdict.** This action came before the Court for a trial by the Court. The issues have been tried and the Court has rendered its verdict.

X **Decision by Court.** This action came for consideration before the Court. The issues have been considered and a decision has been rendered.

IT IS ORDERED AND ADJUDGED that Defendants Memie Burton and Sandra Kennedy are responsible persons under 26 U.S.C. § 6672 and are held jointly and severally liable for Trust Fund Recovery Penalties for Kennedy Restaurants, LLC; Judgment is entered in favor of the United States and against Memie Burton in the amount of \$99,259.40 as of April 30, 2014, plus accrued statutory interest pursuant to 26 U.S.C. § 6601 and 6611 and 28 U.S.C. § 1961 and additions from the date of the assessments, less any payments or credits; Judgment is entered in favor of the United States and against Sandra Kennedy in the amount of \$99,259.40 as of April 30, 2014, plus accrued statutory interest pursuant to 26 U.S.C. § 6601 and 6611 and 28 U.S.C. § 1961 and additions from the date of the assessments, less any payments or credits; All parties shall bear their own costs and fees.

August 26<sup>th</sup> 2015  
Date

BRIAN D. KARTH  
District Court Executive/Clerk  
S/ Kathy Gerchar  
(By) Kathy Gerchar, Deputy Clerk

cc: (all counsel)