

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

TONYA G. WHIGHAM,)	
Plaintiff,)	
)	
v.)	CIVIL ACTION NO. 15-00251-KD-C
)	
UNITED STATES OF AMERICA,)	
Defendant/Third-Party Plaintiff)	
)	
v.)	
)	
LYNN E. FOWLER,)	
Third-Party Defendant)	

JUDGMENT

In accordance with the Orders entered on this date and on December 9, 2015 (Doc. 20), it is **ORDERED, ADJUDGED, and DECREED** as follows:

1. Judgment is entered in favor of the United States and against Tonya G. Whigham in the amount of \$112,315.07 as of April 15, 2016, plus interest accruing after that date under 26 U.S.C. §§ 6621, 6622, on account of the unpaid Trust Fund Recovery Penalties assessed against her pursuant to 26 U.S.C. § 6672.
2. Judgment is entered in favor of the United States and against Lynn E. Fowler in the amount of \$96,108.71 as of April 15, 2016, plus interest accruing after that date under 26 U.S.C. §§ 6621, 6622, on account of the unpaid Trust Fund Recovery Penalties assessed against her pursuant to 26 U.S.C. § 6672.
3. Tonya G. Whigham and Lynn E. Fowler are jointly and severally liable for the unpaid Trust Fund Recovery Penalties assessed against them for the quarterly tax periods ending on June 30, 2007 and December 31, 2007 through December 31, 2008.

DONE and ORDERED this 13th day of **May 2016**.

/s/ Kristi K. DuBose
KRISTI K. DuBOSE
UNITED STATES DISTRICT JUDGE