



Joseph W. Barber (#13039)
Nelson Christensen Hollingworth & Williams
68 South Main Street, 6th Floor
Salt Lake City, Utah 84101
Telephone: 801-531-8400
Fax: 801-363-3614
josephb@nchwlaw.com

Attorney for Petitioner, Matthew Steele Wheelwright

**IN THE FOURTH JUDICIAL DISTRICT COURT
PROVO DEPARTMENT
UTAH COUNTY, STATE OF UTAH**

In the matter of the marriage of:

MATTHEW S. WHEELWRIGHT
Petitioner

and

ELIZA JANE WHEELWRIGHT
Respondent

DECREE OF DIVORCE

Civil No 254403335

Judge: Shawn R Howell

Commissioner: Marian Ito

On February 5, 2026, Petitioner, Matthew Steele Wheelwright (“**Matthew**”), filed an Amended Petition and Restated Verified Petition for Decree of Divorce (“**Petition**”) in the above referenced Court. On March 4, 2026, Respondent, Eliza Jane Wheelwright (“**Eliza**”), filed an Answer and Counterpetition (“**Counterpetition**”). The parties have been able to reach an agreement to resolve all issues related to the Petition and Counterpetition as evidenced by that certain Stipulation, dated April 23, 2026 (the “**Stipulation**”) executed by the parties and filed with the Court.

The Court, having reviewed the Stipulation, and being familiar with the papers and pleadings on file herein, hereby ORDERS AND DECREES as follows:

The parties have experienced irreconcilable differences during their marriage and are hereby granted a Decree of Divorce, subject to the following provisions:

1. Children. The parties are the parents of two (2) minor children: C.J.W., born June 2021, and M.S.W, born May 2023.
2. Child Custody. The parties are awarded joint legal and joint physical custody of the minor children.
3. Parent Time. The parties shall exercise parent time as they agree, if they do not agree, they shall exercise parent time pursuant to UCA §81-9-305, in accordance with the following specifications:

- a. Regular Rotation. The parties will follow a 5-2-2-5-parent time schedule with Matthew receiving Monday and Tuesday overnight and Eliza receiving Wednesday and Thursday overnight, with each party alternating weekends from Friday after school (or 9:00 a.m. if there is no school/daycare) until Monday morning when school begins (or 9:00 a.m. if there is no school/daycare).

	Sun	Mon	Tues	Wed	Thur	Fri	Sat
Week 1	Father	Father	Father	Mother	Mother	Mother	Mother
Week 2	Mother	Father	Father	Mother	Mother	Father	Father

- b. Summer. Each party shall be entitled to two weeks of uninterrupted summer parent time, which may be consecutive.

- i. In odd-numbered years, Matthew shall provide written notice to Eliza by May 1st and Eliza shall provide notice to Matthew by May 15th.
 - ii. In even-numbered years, Eliza shall provide written notice to Matthew by May 1st and Matthew shall provide notice to Eliza by May 15th.
 - iii. If a parent fails to provide a notification within the time periods described above, the complying parent may determine the schedule for summer break for the noncomplying parent.
- c. Holidays. The parties shall alternate holidays in accordance UCA §81-9-302 with the exception that holiday time on Columbus Day and Veteran's Day will not be exercised. Holidays take precedence over the regular and summer parent time rotation.
 - i. Holidays include any "snow" days, teacher development days after the children begin the school year, or other days when school is not scheduled, contiguous to the holiday period, and take precedence over the weekend parent-time.
 - ii. Holiday periods are meant to interrupt and occur "over and in place of" the regular visitation schedule and once the holiday period is over, the parties shall continue the regular visitation schedule as if uninterrupted.

- iii. If a holiday falls on a regularly scheduled school day, the parent exercising parent-time shall be responsible for Minor Child's attendance at school for that school day.
- iv. A parent exercising parent-time for a child's birthday may bring other siblings along for the minor child's birthday.

Utah Holidays According to Utah Code §81-9-302

Even Years	Odd Years	Holiday and Time
Father	Mother	Martin Luther King Jr. Holiday: Begins: At the election of the parent granted the holiday from either: (a) Friday at 9 a.m. if school is not in session and the parent can be with the minor child; (b) the time that school is regularly dismissed; or (c) 6 p.m. at the election of the parent granted the holiday. Ends: at 7 p.m. on Dr. Martin Luther King Jr. Day.
Mother	Father	President's Day: Begins: At the election of the parent granted the holiday from either: (a) Friday at 9 a.m. if school is not in session and the parent can be with the minor child; (b) the time that school is regularly dismissed; or (c) 6 p.m. Ends: at 7 p.m. on the day before school resumes.
Father	Mother	Spring Break: Begins: at 6 pm on the day that school dismisses for the holiday. Ends: at 7 p.m. on the day before school resumes.
Mother	Father	Memorial Day: Begins: At the election of the parent granted the holiday from either: (a) Friday at 9 a.m. if school is not in session and the parent can be with the minor child; (b) the time that school is regularly dismissed; or (c) 6 p.m. at the election of the parent granted the holiday. Ends: at 7 p.m. on Memorial Day.
Mother	Mother	Mother's Day: Begins: on holiday at 9 a.m. Ends: at 7 p.m.
Father	Father	Father's Day: Begins: on holiday at 9 a.m. Ends: at 7 p.m.
Mother	Father	Juneteenth: Begins: (a) 6 p.m. on the day before the holiday if it is not Father's Day; or (b) 9 a.m. on the day of the holiday if the day before the holiday is Father's Day. Ends: at 6 p.m. on the day following the holiday.
Father	Mother	July 4: Begins: on July 3 at 6p.m. Ends: on July 5 at 6 p.m.
Mother	Father	July 24: Begins: on July 23 at 6p.m. Ends: on July 25 at 6 p.m.
Father	Mother	Labor Day: Begins: At the election of the parent granted the holiday from either: (a) 9 a.m. if school is not in session and the parent can be with the

		minor child; (b) the time that school is regularly dismissed; or (c) 6 p.m. <u>Ends:</u> at 7 p.m. on the day of the holiday.
Father	Mother	Fall Break: <u>Begins:</u> at 6 p.m. on the day school is dismissed for fall break. <u>Ends:</u> at 7 p.m. on the day before school resumes.
Mother	Father	Halloween: <u>Begins:</u> On October 31st or the day that Halloween is traditionally celebrated in the local community: (a) at the time that school is dismissed; or (b) at 4 p.m. if there is no school. <u>Ends:</u> at 9 p.m. on the same day the holiday begins.
Mother	Father	Thanksgiving: <u>Begins:</u> At the election of the parent granted the holiday from either: (a) Wednesday at 6 p.m.; or (b) the time school is regularly dismissed for Thanksgiving. <u>Ends:</u> at 7 p.m. on the day before school resumes.
Mother	Father	First ½ Winter Break: <u>Begins:</u> At the election of the parent granted the holiday from either: (a) 6 p.m. on the day on that school dismisses for winter break; or (b) the time school is regularly dismissed on the day that school dismisses for winter break. <u>Ends:</u> on December 27th at 7 p.m.
Father	Mother	Second ½ Winter Break: <u>Begins:</u> On December 27 at 7 p.m. <u>Ends:</u> at 7 p.m. on the day before school resumes.
Mother	Father	Child's actual birthday: <u>Begins:</u> at 3 p.m. <u>Ends:</u> until 9 p.m.
Father	Mother	The Day before or after the Child's actual birthday: <u>Begins:</u> at 3 p.m. <u>Ends:</u> until 9 p.m.

4. Precedence of Parent Time. Changes may not be made to the parent time schedule, except that if a conflict arises in the parent-time schedule, the following order of precedence shall be applied when determining which parent is entitled to parent-time:

- a. The holiday schedule for Mother's Day or Father's Day;
- b. The holiday schedule for Minor Children's birthdays, unless a parent is exercising uninterrupted extended parent-time and takes the Minor Children away from that parent's residence during the uninterrupted extended parent-time;
- c. The holiday schedule for any holiday that is not Father's Day, Mother's Day, or Minor Children's birthdays.
- d. Extended parent-time; and

e. The schedule for weekday or weekend parent-time.

5. Parenting Plan. The parties shall adopt the advisory guidelines found in UCA§ 81-9-202 as their parenting plan, in addition to the following provisions:

a. Legal Decision-Making. The parties shall share joint legal decision-making authority regarding the minor children. Both parents shall confer in good faith and make reasonable efforts to reach mutual agreement on all major decisions affecting the children, including but not limited to education, non-emergency medical and mental health care. Each parent shall act in the best interest of the child and shall provide the other parent with timely notice and full access to relevant information necessary to participate in decision-making. In the event the parties are unable to reach agreement after good faith efforts, they shall first participate in mediation in an attempt to resolve the dispute in good faith, prior to seeking Court intervention.

b. Medical Emergency. Each parent shall be notified immediately by the custodial parent in the event of a medical emergency with a minor child.

c. Sharing Information. Each party shall be entitled to directly access the children's medical, church, education, counseling, and other records. The parties shall share information not available to the other party with one another regarding the children's school, church, extracurricular, and other activities, medical care, counseling, and any other significant information.

d. Contact Information. The parties shall immediately notify the other parent of any change of address or change of telephone number.

e. Romantic Partner/Roommates. Neither Party shall introduce a minor child to any romantic partner unless and until the relationship has been ongoing and exclusive for at least three (3) consecutive months. Additionally, if either Party resides with any individual who is not a biological or adoptive relative of a minor child, that Party shall provide the name of such individual(s) to the other Party.

f. First Right of Refusal. Parental care is presumed to be better than surrogate care. Each parent shall have first option to provide care for the minor children over any other third party (i.e., surrogate care) if the parent responsible for the minor children is not available for a period of an overnight or longer during parent-time, and the other parent is personally available and willing to provide direct care and transportation. The parent exercising parent-time under the right of first refusal shall (1) provide all transportation to and from parent-time, and (2) provide direct parental care. This provision relates solely to parental absences away from their residence and shall not be construed to prevent the minor children from having sleepovers with friends and family.

g. Transportation. The parties shall utilize school-to-school/daycare to daycare exchanges when possible. A parent, grandparent, step-parent, or extended relative may transport a child to an appointment or activity as needed. Otherwise, all exchanges shall occur with the receiving parent providing the transportation.

h. Communication. Communication related to parenting between the parents shall be honest, civil, factual, and aimed at maintaining a good parenting relationship.

- i. The parents shall not use a child as a messenger but shall instead communicate with each other directly.
- ii. The parents shall communicate as they both feel comfortable; however, either parent may limit communication to email and phone text if one of the parents is being disrespectful or misquoting oral communications to the detriment of the other parent.
- iii. Each parent shall be entitled to telephone/virtual communication with the children at reasonable times, frequency, and duration. A party shall respond to any request for telephone/virtual communication from the other party within a reasonable time period.
- iv. Each parent shall be entitled to correspond with the children through the mail, email or social media, and the other parent will not censor or otherwise interfere with such correspondence.
- i. Virtual Communication. Each party may have reasonable and uncensored phone contact with the children while they are with the other parent. The children may call either parent at any reasonable time.
- j. Media. Both parents will take adequate safety measures in their homes for the children's electronic and internet access. The children will only be exposed to age-appropriate media including but not limited to movies, audio, television, and video games.
- k. Discipline. The parents will not use corporal punishment with the children.

l. Travel. In accordance with UCA §81-9-202(19), each party shall be responsible to provide the other with an itinerary and contact information before traveling with the child overnight. Whenever traveling with the children for two overnights in a row or overnight out of the state of Utah, each of the parents shall give to the other parent reasonable notice before leaving, and provide the following information:

- i. An itinerary of travel dates and locations;
- ii. A telephone number whereby the parent can reach the child during travel; and
- iii. The best time for the parent to call the child or when the child will call the parent.

m. Special Events. Special consideration shall be given by each parent to make the children available to attend family functions, including funerals, weddings, family reunions, religious holidays, important ceremonies, and other significant events in the life of the children or in the life of either parent which may inadvertently conflict with the visitation schedule.

n. Children's Events. The parents shall notify each other of any events involving the children such as school activities, church events, sports events, graduations, etc., so that each party shall have the option of attending the special event if possible. For any event that is not posted online, each party shall notify one another within 24 hours of receiving notice of all significant school, social,

sports, and community functions in which the children are participating or being honored, and both parties shall be entitled to attend and participate fully.

o. Extracurricular Activities. The parties will equally divide the cost of extracurricular activities or other organized events for the minor children so long as the parties have mutually agreed to the activity in writing prior to the children being enrolled in the activity. If the parties have agreed to divide the cost of the activity in advance, proof of payment shall be provided by the party enrolling the children in the activity to the other party within thirty (30) days of the payment with reimbursement to take place within the following thirty (30) days. Any party unilaterally enrolling the children in extracurricular activities will not interfere with the other party's parent-time.

6. Educational Plan.

a. The children shall attend school at Centennial Elementary in Alpine School District unless a further written agreement between the parties or a court order states otherwise.

b. Each parent shall have direct access to school emails, schoolteachers, school websites, online school tools, parent teacher conferences and school calendars.

c. Each parent will be responsible for assisting the children with homework and assignments on his or her parent-time.

d. Unless otherwise agreed by both parents, neither parent may remove the children from school during regular school hours without a school excused

absence (school excused absence means those absences recognized by the school as valid reasons for missing school, including doctor appointments and illness, in which instance the other parent will be immediately notified). Each parent will ensure that the children make it to school on time.

7. Mutual Restraining Order.

a. Both parties are restrained from saying or doing anything that would tend to diminish the children's love and affection for the other parent, including, but not limited to, speaking derogatorily about the other parent in front of the children or speaking to the children about the issues in this case, or from attempting to influence the children's preference regarding custody or visitation. This includes any comments about the other parent's actions that may be construed as having a negative impact on the other parent's relationship with the children.

b. Both parties shall be supportive of the other party's role as a parent. Neither parent shall attempt to alienate the children in any way from the other parent. Both parents have an affirmative duty to co-parent the children in a way that promotes the children's best interest.

c. Both parties are restrained from discussing adult issues in front of the children or allowing a third party to do so. The parties are also restrained from discussing the children's relationship with the other parent in front of or with the children, or from questioning, interrogating, or otherwise "pumping" the children for information regarding what occurs when the children are with the other parent and from allowing any other person to do so.

- d. Both parties are mutually restrained from harassing, intimidating, threatening, assaulting, or otherwise disturbing the peace of the other party. The parties shall not engage in conduct intended to annoy, alarm, or cause emotional distress to the other party, including excessive or abusive communications.
- e. The parties shall conduct themselves in a civil and respectful manner toward one another and shall avoid direct contact except as reasonably necessary to effectuate the terms of this Decree or as otherwise agreed by the parties in writing. This includes unreasonable contact between parent and child during the other parent's parenting time.
- f. Both parties are mutually restrained from posting on any social media platforms negative or derogatory comments about the other party.
- g. Both parties are restrained from using the likeness, image or credit of the other party for any purpose.
- h. This mutual restraining order shall remain in full force and effect unless modified by further order of the Court.
- i. Controlled Substances. The parties are restrained from consuming illegal drugs or non-prescribed drugs. The parties are restrained from consuming alcohol to the point of intoxication when the minor children are in their care or within 24 hours of caring for the minor children, and from allowing the minor children to be in the presence of any other person who the parties suspect or have reason to suspect may be under the influence of alcohol, illegal drugs, or non-prescribed drugs.

j. Both parties are mutually restrained from allowing third parties to do in front of the children what they themselves are prohibited from doing under this section, and have the affirmative duty to use his or her best efforts to prevent third parties from such violations or shall remove the children from such circumstances.

8. Encouraged Actions.

a. The parents are encouraged but are not obligated to maintain predictable schedules for the child—including similar mealtimes, homework schedules, chores, bedtimes, curfew, and other routines.

b. The parents are encouraged to maintain similar styles of discipline of the child so as to allow the child predictability.

c. The parents are encouraged to speak about positive attributes of the other parent with the child.

d. Child Support. Child support shall be calculated according to Utah Code Ann. §81-6-107 *et seq.* Eliza's gross monthly income is imputed at \$1,257 and Matthew's gross monthly income is \$7,583. Matthew shall pay child support to Eliza in the amount of \$559 per month, beginning May 1, 2026. Child support is calculated with Eliza having approximately 183 overnights and Matthew having 182 overnights. The child support is payable one-half on the 5th day of each month and one-half on the 20th day of each month by direct deposit, Venmo (if Venmo is used Matthew shall be responsible for the transaction fee if the payment is not made 3 days before the payment due date), Zelle, or other agreed upon payment platform.

e. Under Utah Code 81-6-212(5), the parties have a right to adjust the child support order by motion after three years from the date of its entry if: (1) upon review there is a difference of 10% or more between the amount previously ordered and the new amount of child support under the Utah child support guidelines, calculated using the appropriate child support worksheet, (2) the difference is not of a temporary nature, and (3) the amount previously ordered does not deviate from the child support guidelines. Under Utah Code 62A-11-306.2, if the child receives TANF funds at the time an adjustment is sought, ORS shall review the order, and if appropriate, move the court to adjust the amount.

f. Under Utah Code 81-6-212(3)-(4), the parties have a right to modify the child support order at any time by petition if there has been a substantial change in circumstances because of: (1) material changes in custody; (2) material changes in the relative wealth or assets of the parties; (3) material changes of 30% or more in the income of a Party; (4) material changes in the employment potential and ability of a parent to earn; (5) material changes in the medical needs of the child; or (6) material changes in the legal responsibilities of either Party for the support of others. The change in (1) through (6) must result in a 15% or more difference between the amount previously ordered and the new amount of child support, calculated using the appropriate child support worksheet, and the difference must not be of a temporary nature. In a proceeding to modify an existing award, consideration of natural or adoptive children other than those in common to both

Parties may be applied to mitigate an increase in the child support award, but may not be applied to justify a decrease in the award.

g. The obligee should be entitled to mandatory income withholding relief pursuant to Utah Code 62A-11 parts 4 and 5, and any Federal and State tax refunds or rebates due the non-custodial parent may be intercepted by the State of Utah and applied to existing child support arrearages. This income withholding procedure shall apply to existing and future payers. All withheld income shall be submitted to the Office of Recovery Services until such time as obligor no longer owes child support to obligee. All child support payments shall be made to the Office of Recovery Services, P.O. Box 45011, Salt Lake City, UT 84145-011, unless the Office of Recovery Services gives notice that payments should be sent elsewhere. Should mandatory income withholding be implemented by the Office of Recovery Services, child support shall be due on the first day of each month and delinquent on the first day of the following month.

h. Each of the parties is under mutual obligation to notify the other within thirty (30) days of any change in monthly income.

9. Medical Debt. Matthew agrees to be responsible for payment of any outstanding medical debts incurred prior to December 1, 2025, upon Eliza providing reasonable verification of such debts, regardless of whether the debts are in Eliza's name, Matthew's name, or incurred on behalf of the children. Eliza shall have thirty (30) days from the date of the Stipulation to provide verification of any outstanding medical debts incurred prior to December 1, 2025, otherwise if the debt is related to Eliza she shall be solely responsible for it or if the debt is related to the

children, the parties shall equally pay said debt. Any medical debt incurred on behalf of Eliza on or after December 1, 2025, shall be her sole responsibility. The parties shall share equally all medical expenses incurred on behalf of the children on or after December 1, 2025, unless otherwise agreed in writing.

10. Medical Expenses. Pursuant UCA §81-6-208 (formerly known as §78B-12-212), both parents are responsible for providing and maintaining health insurance and health care coverage for the medical and dental expenses of their minor children if insurance for medical and dental expenses is available or becomes available to either parent at a reasonable cost and is accessible to the children. Matthew is currently providing said insurance.

a. Health Insurance Premiums. Each parent shall share equally the out-of-pocket costs of the premium actually paid by a parent for the children's portion of the insurance. The children's portion of the premium is a per capita share of the premium actually paid. The premium expenses for the children shall be calculated by dividing the premium amount by the number of persons covered under the policy and multiplying the result by the number of children in the instant case. The party paying the health insurance premium may receive credit for the other parent's portion pursuant to UCA §81-6-202.

b. Double Coverage. If the children are covered under both parents' insurance, then neither party will reimburse the other for half of their share of the medical insurance premium. If the children are covered under Matthew's health insurance plan and Eliza does not incur a premium expense for health insurance coverage for the children, including coverage through Medicaid or other no-cost

public assistance programs, Eliza shall be responsible for reimbursing Matthew for one-half of the children's portion of the health insurance premium paid by Matthew. This does not apply if Eliza receives Medicaid benefits solely for her medical expenses.

c. Verification of Coverage. The parent ordered to maintain insurance shall provide verification of coverage to the other parent upon initial enrollment of the dependent children, and thereafter on or before January 2, of each calendar year, if there is a change in the previous coverage or provider. The parent shall notify the other parent of any change of insurance carrier, premium, or benefits within 30 calendar days of the date he or she first knew or should have known of the change.

d. Uninsured Medical/Dental Expenses. Each parent shall share equally all reasonable and necessary uninsured medical, dental, orthodontia, eye care, counseling, prescriptions, deductibles, and copayments, incurred for the dependent children and actually paid by the parents. If neither party is able to secure medical/dental insurance for the children at a reasonable cost, each party is responsible for the payment of one-half of all reasonable and necessary medical and dental expenses for the minor children as indicated.

e. Reimbursement for Expenses. The parent who incurs medical and dental expenses shall provide written verification of the cost and payment of medical and dental expenses to the other parent within 30 days of payment. The other parent will remit payment within 30 days of receipt of the verification.

f. Division of Accounts. Pursuant to Utah Code Annotated §15-4-6.7, the parties may elect that medical/dental expenses be divided by the service provider into two separate accounts for payment, one for each parent as long as the service provider receives a copy of the Decree of Divorce or other controlling court order at or before the day on which the service provider first renders medical/dental services. A creditor who has been provided a copy of the order may not make a claim for unpaid medical expenses against a parent who has paid in full that share of the medical and dental expenses required to be paid by that parent under the order, nor may the creditor make a negative credit report under U.C.A. §70C-7-107, or report of the debtor's repayment practices or credit history under Title 7, Chapter 14, Credit Information Exchange, regarding a parent who has paid in full that share of the medical and dental expenses required to be paid by the parent under the order.

11. Child Care Expenses. The parties shall each cover the cost of their own childcare expenses for the minor children without any right of reimbursement from the other parent.

12. Alimony. Matthew shall pay Eliza alimony in the amount of \$1,500 per month for four (4) years, beginning May 1, 2026. Alimony shall automatically terminate if Eliza cohabits or remarries or if either party dies. The alimony is payable one-half on the 5th day of each month and one-half on the 20th day of each month by direct deposit, or other mutually agreed upon payment platform. Matthew may, upon mutual written agreement of the parties, satisfy his alimony obligation in full by making a lump-sum payment.

13. Real Property. The parties have not acquired any real property during the course of the marriage.

14. Personal Property. Each party is awarded all personal property currently in his or her possession except as otherwise provided herein:

a. Eliza is awarded the 2025 Toyota 4Runner is awarded as her sole and separate property.

b. Eliza is awarded her father's Toyota T-100 as her sole and separate property.

i. Eliza shall coordinate with Matthew to retrieve the vehicle on or before May 10, 2026. Should Eliza fail to retrieve the T-100 by May 10, 2026 it shall be awarded to Matthew.

c. Within thirty (30) days of the Decree, the parties shall cooperate in executing any and all documents necessary to transfer title, registration, and any other ownership interests in the awarded vehicle to Eliza, and to otherwise effectuate the terms of this provision. Until Matthew signs over the title of this vehicle, Matthew shall pay for the auto insurance for the 2025 Toyota Forerunner.

15. Financial Accounts. The parties have divided all joint bank accounts, which have been closed or transferred to the appropriate party.

16. Debts. Each party is awarded and responsible for any debt he or she incurred prior to the marriage and after the parties' separation.

a. Each party shall indemnify and hold the other party harmless for any liability associated with any debts assumed by that party.

b. Any debt incurred during the marriage shall be awarded to the party whose name is on the debt unless otherwise stated in this Decree.

c. The parties understand that for joint debts upon the entering of the Decree of Divorce of joint debtors, the claim of a creditor remains unchanged unless otherwise provided by the contract, or until a new contract is entered into between the creditors and the debtors individually. The parties shall notify their respective creditors for joint debts regarding the court's division of debts, obligations, or liabilities, and regarding the parties' separate current addresses.

17. Business Interest. The business interest, Wheelwright Handiworks LLC, currently held by the parties, shall be awarded to Matthew and Matthew shall retain sole ownership of the business. Matthew shall thereafter assume all rights, responsibilities, debts, liabilities, assets and obligations associated with the business free and clear from any claim by Eliza and shall indemnify and hold Eliza harmless from any and all claims, liabilities, or obligations arising from or related to the business accruing on or after the date of transfer.

18. Retirement. Neither party has acquired any retirement or pension accounts during the course of the marriage.

19. 2025 Taxes. For the 2025 tax year, the parties shall file joint federal and state income tax returns. Any tax refund resulting from the joint filing shall be divided equally between the parties. In the event of any tax deficiency, liability, interest, or penalties arising from said joint filing, Matthew shall be solely responsible for payment of the same and shall hold Eliza harmless therefrom. Matthew shall also be responsible for payment of all costs associated with the preparation and filing of the 2025 joint tax returns.

20. Tax Benefits. Commencing the 2026 tax year, the parties shall be entitled to claim the children for tax purposes each year as outlined below. The party obligated to pay child support to the other party may not claim any children for tax purposes in any given year if they are not current on child support by the last day of the tax year. If either party will not receive a benefit from claiming their child tax benefits during any given year, the benefits shall be awarded to the other party for that year.

a. When there are two (2) children that may be claimed for tax purposes, the parties will each claim one child each year with Eliza claiming M.S.W. and Matthew claiming C.J.W.

b. When there is only one (1) child that may be claimed for tax purposes, the parties will alternate claiming the child each year, with Eliza claiming the child for even tax years and Matthew claiming the child for odd tax years.

21. Attorney's Fees and Costs. Each party will pay his or her own attorney's fees and costs.

22. Documents. Both parties shall sign whatever documents are necessary to implement the terms of this Decree.

* Judge's Electronic Signature, date of entry and Seal of the Court are located in the top right-hand corner of the first page of this Order.

-----End of Order-----

APPROVED AS TO FORM:

/s/ Wendy Vawdrey

Wendy Vawdrey

Attorney for Respondent

Date: May 7, 2026

(signed by Joseph Barber with permission
from Wendy Vawdrey via email)

CERTIFICATE OF MAILING

I hereby certify that a true and correct copy of the above Divorce Decree was served upon the parties below on May 7, 2026, in accordance with Rule 5 of the Utah Rules of Civil Procedure:

D. David Lambert
Attorney for Respondent
Via e-Filing

Wendy Vawdrey
Attorney for Respondent
Via e-Filing

/s/ Joseph W Barber
JOSEPH W BARBER
Attorney for Petitioner