



Mark R. Nelson (13562)
mark.r.nelson@dentons.com

Tre N. Harris (18405)
tre.harris@dentons.com

DENTONS DURHAM JONES PINEGAR, P.C.

1557 W Innovation Way, Ste. 400

Lehi, Utah 84043

Telephone (801) 375-6600

Attorneys for Petitioner Julie Taylor

**IN THE FOURTH JUDICIAL DISTRICT COURT IN AND FOR
UTAH COUNTY, STATE OF UTAH**

<i>In the matter of the marriage of:</i> JULIE TAYLOR, and ADAM TAYLOR.	DECREE OF DIVORCE Case No. 254402679 Judge Roger W. Griffin Commissioner Marla Snow
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This matter comes before the Court on Petitioner's Petition for Divorce. On May 21, 2026, the parties Julie Taylor (hereinafter referred to as "Julie" or "Wife") and Adam Taylor (hereinafter referred to as "Adam" or "Husband") entered into a Stipulation and Settlement Agreement, which was duly filed with this Court. (DN 56). Having reviewed the final documents, and based on the Findings of Fact and Conclusions of Law,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED:

The marriage contract heretofore existing between Petitioner and Respondent is dissolved. The divorce and all related financial issues are now absolute and final immediately upon the signature of the Court and the filing by the Clerk of this Decree of Divorce.

GROUND AND JURISDICTION

1. Residency. Julie has been a resident of Utah County for at least three months prior to the filing of this action.
2. Marriage Statistics. Adam and Julie were married on May 22, 1993 in Provo, Utah County, UT and are presently married.
3. Grounds. During the marriage, there arose differences that could not be reconciled, making it impossible to continue the marriage.

NO MINOR CHILDREN

4. The parties have children of this marriage, but none of their children are minors.

ALIMONY

5. Alimony. Husband shall pay Wife \$4,500 per month with equal payments made on the 5th and 20th of each month. Alimony shall commence June 1, 2026 and shall continue for seven (7) years. The alimony will automatically terminate upon payment for seven (7) years, Wife's remarriage, Wife's cohabitation as defined by Utah law, or upon the death of either party.

PROPERTY

6. Marital Home. During the course of the marriage, the parties acquired a marital home located at 1017 East 450 South, Pleasant Grove, UT 84062. Adam is presently residing in the marital home, which has been sold. The home will close on June 9, 2026. Adam shall be awarded exclusive use and possession of the home during the pendency of the sale and shall be solely responsible for all liabilities on the home until the home sells. The proceeds from the sale of the marital home shall be divided as follows:

- a. First to pay closing costs and realtor fees;
- b. Second, to pay the first mortgage obligation to Roundpoint of approximately \$311,358;
- c. Third, to pay off the HELOC of approximately \$125,000 to Capital Community Bank;
- d. Fourth, any remaining proceeds shall be equally divided between the parties, then Julie to receive \$10,000 from Adam's share of the proceeds.

7. Personal Property. During the course of the marriage relationship, the parties have acquired certain personal property.

- a. Each party is awarded his or her own premarital property.
- b. The personal property will be divided as they mutually agree within 90 days of the date the Decree of Divorce is entered. If they cannot agree within 90 days, a party may request mediation in writing, or the personal property is awarded as divided with the following exceptions:

Item Description:	Awarded To:
2024 Kia K5	Adam
2020 Land Rover (\$39,182)	Adam
2020 4Runner (\$32,437)	Julie
Ford F350 (\$27,400)	Adam
2021 Stealth Nomad Trailer (-\$2,437 including the underlying loan for which Adam is solely responsible)	Adam
2020 Can-Am (\$14,750)	Adam
Utility Trailer (\$1,000)	Adam
Drift Boat (\$8,000)	Adam
E-Bike (\$6,000)	Adam
E-Bike (\$4,000)	Julie

BUSINESS INTERESTS

8. During the course of the marriage, the parties acquired various business interests, which shall be awarded as follows:

a. AT Shares, LLC: This is a pass-through entity only and has zero value. Adam shall be awarded AT Shares, LLC as his sole and separate LLC.

b. Falcon Park Capital, LLC: The ownership of Falcon Park Capital, LLC shall remain with Adam; however, Julie shall receive forty percent (40%) of any and all net proceeds, including but not limited to distributions, dividends, payouts, sale proceeds, or other monetary benefits, whether received directly or indirectly by Adam, including but not limited to any future transfer or sale of the business interest. Adam shall retain the remaining sixty percent (60%).

c. KTC Properties, LLC: The ownership of KTC Properties, LLC shall remain with Adam; however, Julie shall receive fifty percent (50%) of any and all net proceeds, including but not limited to distributions, dividends, payouts, sale proceeds, or other monetary benefits, whether received directly or indirectly by Adam, including but not limited to any future transfer or sale of the business interest. Adam shall retain the remaining fifty percent (50%).

d. KTB Ventures, LLC: The ownership of KTB Ventures, LLC shall remain with Adam; however, Julie shall receive fifty percent (50%) of any and all net proceeds, including but not limited to distributions, dividends, payouts, sale proceeds, or other monetary benefits, whether received directly or indirectly by Adam, including but not limited to any future

transfer or sale of the business interest. Adam shall retain the remaining fifty percent (50%).

There is a capital call that still exists of \$5,040. Each party shall pay one-half of the capital call amount if it is called in.

e. First Purpose Tax (formerly known as LJCooper Tax Strategies, LLC): The ownership of First Purpose Tax shall remain with Adam; however, Julie shall receive fifty percent (50%) of any and all net proceeds, including but limited to distributions, dividends, payouts, sale proceeds, or other monetary benefits, whether received directly or indirectly by Adam, including but not limited to any future transfer or sale of the business interest. Adam shall retain the remaining fifty percent (50%).

f. The parties acknowledge that the business interests referred to herein are presently illiquid and not readily susceptible to immediate division or sale.

g. Except as otherwise specifically set forth herein, any future distribution, payout, redemption, sale proceeds, buyout proceeds, dividends, profit distributions, deferred compensation, liquidation proceeds, or other monetary benefit (whether cash or non-cash) arising from or attributable to the business interests shall be divided between the parties according to their respective proportional interests in each business interest as set forth in the Stipulation and this order. To the extent any non-cash value is exchanged for any interest in the above business interests, Adam will disclose the same to Julie (with supporting documentation) with both parties' intent to preserve both parties' equitable interest in all business interests regardless of potential subsequent form.

h. "Net proceeds" shall mean the gross amount received by Adam less any actual taxes paid, incurred, or withheld as a direct result of the distribution, payout,

transfer, redemption, liquidation event, or sale, including but not limited to federal and state income taxes, capital gains taxes, and other taxes directly attributable thereto.

i. Any tax liabilities, withholdings, capital gains taxes, or other tax consequences arising from any distribution, payout, redemption, transfer, liquidation, or sale involving the business interests shall be allocated between the parties in proportion to their respective interests in the applicable business Interest pursuant to the Stipulation and this order.

j. Adam shall provide Julie with written notice and supporting documentation of any actual or anticipated distribution, payout, dividend, redemption, transfer, liquidation, sale, or other monetization event involving any business interest within seven (7) days after learning of or receiving the same. Adam shall further provide all reasonably necessary documentation to verify the gross proceeds received and the tax consequences associated therewith, including K-1s, 1099s, closing statements, tax forms, and other relevant financial records.

k. Julie's proportional share of any net proceeds shall be paid within fourteen (14) days after Adam's receipt of funds unless otherwise agreed in writing by the parties.

l. The Court shall retain jurisdiction to enforce and, if necessary, clarify the terms of this Section.

m. The parties intend that the division of business interests set forth herein be as tax neutral as reasonably possible, meaning that at the time of tax filing for the year Adam will run tax scenarios with and without the tax attributes (i.e., income, deductions, credits, etc.) applicable to each business interest listed above and use the difference in the tax obligation

between the two scenarios as the amount that can be withheld. Using that difference, the parties will true up the taxes for that year. Except as otherwise specifically provided herein, each party shall be responsible for tax liabilities associated with the portion of any business interests, distribution, or proceeds awarded to that party under the Stipulation and this order.

n. Because taxes associated with the business interests may be estimated, withheld, or calculated after distributions are received, the parties shall reconcile and true up any payments based upon the actual taxes ultimately owed and paid in connection with the applicable distribution, payout, transfer, redemption, liquidation, or sale. If the taxes actually owed differ from the taxes previously withheld, estimated, deducted, or allocated at the time of distribution, the parties shall adjust the amounts previously distributed so that each party ultimately bears and receives his or her proportional share of the actual net proceeds and actual tax liabilities pursuant to the Stipulation and this order. At the time payment is remitted to Julie, Adam will provide Julie with such information as is reasonably necessary to verify such payments and estimated tax withholdings. At the time of the tax true up (which shall occur at least 14 days prior to Adam filing his tax return for any given year), Adam will provide Julie with such information as is reasonably necessary to verify the true-up calculation. Any payment necessary to accomplish such true-up shall be made within fourteen (14) days after the true up calculation is provided by Adam to Julie.

o. If possible and permitted, each party shall receive separate tax reporting statements reflecting his or her respective gross ownership interest and allocable shares of gross income, gain, losses, deductions, credits, and distributions, so that each party may separately report and pay taxes on his or her own allocated gross income. If separate tax

reporting statements are permitted, then Julie's proportionate share received shall be gross proceeds.

LIFE INSURANCE

9. Life Insurance. During the course of the marriage, the parties acquired various life insurance plans, which shall be awarded as follows:

<i>Insurance Policy:</i>	<i>Awarded To:</i>
ING ReliaStar Life - 033E	Adam
ING ReliaStar Life -6797	Julie

FINANCIAL ACCOUNTS

10. Bank/Financial Accounts. During the course of the marriage, the parties acquired various bank accounts which shall be awarded as follows:

<i>Account:</i>	<i>Approx. Balance:</i>	<i>Awarded To:</i>
Hillcrest Bank -1090	\$3,200	Jackson
Hillcrest Bank -8587	\$7	½ each
Hillcrest Bank -9425	\$9,258	½ each
Hillcrest Bank -4525	\$5,112	½ each
Hillcrest Bank -8712	\$105	Jackson
KeyBank -0424	\$3,850	½ each
KeyBank -6116	\$21,149	½ each
MACU -3204	\$5	Adam
Taylor Trust -3920	\$0	½ each
Taylor Joint -1176	\$0	½ each

a. The parties will cooperate in dividing the funds in the accounts as indicated herein, and shall close and joint accounts or remove the name of the party not maintaining the account within thirty (30) days of the signing of the Stipulation.

11. Retirement and Investment Accounts. During the marriage the parties acquired various retirement and investment interests. Rori Hendrix shall prepare any necessary Qualified Domestic Relations Orders (at the parties' evenly shared expense). The parties shall timely

cooperate and provide Rori with all necessary information to prepare QDROs consistent with the agreement herein. Rori shall minimize the number of QDROs where possible. The retirement and investment accounts shall be awarded as follows:

<i>Account:</i>	<i>Approx. Balance:</i>	<i>Awarded To:</i>
IRA (-0265) Schwab	\$234,349	Julie
IRA (-0733) Schwab	\$102,352	Julie
Inherited IRA (-0890) ETC Ronald	\$0	Julie (inherited)
Inherited IRA (-5013) Ron	\$16,672	Julie (inherited)
Inherited IRA (-0938) Ron	\$0	Julie (inherited)
Fidelity 401k	\$211,345	Julie
ETC IRA (-1012) Trans to Schwab	\$0	(already transferred to Schwab)
ETC IRA (-0559) Trans to Schwab	\$1	Julie
ETC Inherited IRA D-1256	\$15,605	Julie (inherited)
ETC Inherited Roth IRA D-1258	\$5,432	Julie (inherited)

DEBTS

12. Debts. Julie and Adam acquired debts during the marriage. Each party will assume, and hold the other harmless from liability on, the following debts:

<i>Creditor</i>	<i>Approx. Balance</i>	<i>Awarded To:</i>
Bank of America (-9059)	\$0	-
Capital One	\$0	-
TJ Maxx (-7269)	\$0	-
Scheels (-1065)	\$0	-
Scheels (-5167)	\$0	-
Key Bank (-0001)	\$0	-
Key Bank (-8460)	\$0	-
HELOC Capital Community Bank	\$125,000	½ each from proceeds of marital home
Loan on 2021 Stealth Nomad Trailer	\$27,437	Adam

a. Joint Debt. Neither party will incur any additional liability on joint credit cards or any joint accounts. Both parties will cooperate in signing any documents necessary to have their names removed from the accounts.

b. Other Debts. Each party will be responsible to pay any other debt he or she individually incurred. If any other joint debts are later discovered and not stated and divided herein, the person incurring the debt will be solely responsible for the payment thereof and should hold the other party harmless therefrom.

TAXES

13. The parties will file a joint tax return for tax year 2025. Each party will receive ½ of any federal and state tax refund within 5 days of receipt.

MUTUAL RESTRAINT

14. Each party is restrained from coming to the home or place of employment of the other party without the express written permission of the other party by text or email. This provision shall not apply to emergency situations.

15. Neither party will use the other party's likeness, picture, name, identification, or credit of the other party to obtain credit, open an account for any service, or obtain any other service, or for any other purpose. The parties should be restrained from making comments, posts about or sharing photos of the other party or this litigation on social media including, but not limited to, Facebook, Instagram, Snap Chat, etc.

MISCELLANEOUS PROVISIONS

16. Attorney Fees and Litigation Costs. Julie and Adam should be ordered to assume his or her own respective attorney fees and litigation costs incurred in this action.

17. Former Name. Julie should be restored to her former name of Julie Liston, if she so desires.

18. The parties understand that their attorneys do not offer legal advice as to the tax implications herein and are aware that they have the right to seek advice from a tax expert as to the specific tax consequences to them prior to signing the Stipulation.

19. Both parties will sign whatever documents are necessary to transfer title and quit claim deeds or any other documents necessary that are outlined in the Decree of Divorce and are necessary to implement the Decree of Divorce.

20. Final Stipulation. The Stipulation is entire and complete and embodies all understandings and agreements between the parties. No prior or contemporaneous oral or written agreements or matters outside of the Stipulation will have any force or effect. Julie and Adam are aware that they have a right to proceed to trial in this matter to present all of their evidence and witnesses but waive this right. Julie and Adam are satisfied that the Stipulation is fair and reasonable. There are no questions Julie and Adam have to ask or unresolved issues that need to be addressed. All issues either party wishes to raise have been incorporated in the Stipulation.

21. Resolution. Except for exigent circumstances or enforcement, the parties will participate in mediation prior to initiating litigation in the court.

22. Full Disclosure. Each party warrants to the other that there has been a complete accurate and current disclosure of all income, assets, and liabilities. Both parties understand and agree that any deliberate failure to provide complete disclosure may constitute perjury. The property referred to in the Stipulation represents all the property which either party has any

interest in or right to, whether legal or equitable, owned in full or in part by either party, separately or by the parties jointly.

23. The Stipulation became effective when signed by all parties.

***** Entered by the Court as indicated by the Court's seal at the top of the first page. *****

Form of the order approved by:

/s/ *Kristy Hanson
Kristy Hanson
Counsel for Respondent
*Signed with permission via email.

CERTIFICATE OF SERVICE

I certify that on June 3, 2026, I served a copy of the foregoing, via email, to the following:

Kristy Hanson
kristy@mhmlawoffices.com
Counsel for Respondent

/s/ Mark R. Nelson