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*Filing on behalf of both parties as a Third-Party Neutral,
pursuant to Rule 2.4 of the Utah Rules of Professional Conduct*

**IN THE THIRD JUDICIAL DISTRICT COURT, SALT LAKE CITY DEPARTMENT
IN AND FOR SALT LAKE COUNTY, STATE OF UTAH**

In the matter of the marriage of AMY VALETTE CURTIS, Petitioner, and JASON DAVID ROWLEY, Respondent.	DECREE OF DIVORCE Case No: 254905860 Judge: Matthew Bates Commissioner: Joanna Sagers
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The Petitioner, Amy Valette Curtis, and the Respondent, Jason David Rowley, have entered into a written Stipulation resolving all outstanding divorce issues, which has been filed with the court. The Court has received and accepted the parties' Agreement, reviewed the file, and being otherwise duly advised, having previously signed and entered its Findings of Fact and Conclusions of Law:

IT IS HEREBY ORDERED:

The bonds of matrimony existing between Petitioner and Respondent are hereby dissolved. In addition, all other remaining issues in this matter, outlined below, are to become final and absolute upon entry by the court.

CHILD CUSTODY AND PARENT-TIME

1. There are three minor children born or adopted between the parties, to wit: E.A.R. (born January 2010), M.G.R. (born July 2013), and G.E.M.R. (born May 2017).
2. The parties are awarded joint legal custody of the minor children. The parties shall be governed by the Joint Custody Parenting Plan set forth herein.
3. The parties are awarded joint physical custody of the minor children. The minor children shall primarily reside with Petitioner in the marital residence and parent-time with the minor children shall be as the parties may agree. If the parties are unable to agree on a parent-time schedule, then Respondent shall exercise parent-time pursuant to the following schedule:
 - a. Regular Weeknight Parent-Time: Respondent shall have parent-time one (1) weeknight per week, commencing at the conclusion of the children's school day and continuing until 8:00 p.m.
 - b. Alternating Weekend Parent-Time: Respondent shall have parent-time on alternating weekends, beginning Thursday morning and continuing through Sunday at 5:00 p.m. This schedule shall result in approximately six (6) overnight visits per month.
 - c. School Year Extended Parent-Time: During the academic school year, Respondent shall be entitled to four (4) uninterrupted periods of seven (7)

consecutive days each, to be exercised as individual weeks, totaling twenty-eight (28) overnights annually. The dates for such extended parent-time shall be mutually agreed upon by the parties no fewer than sixty (60) days in advance.

d. Summer Parent-Time: During the children's summer break from school, Respondent shall have four (4) weeks of parent-time, structured as follows:

- i. Two (2) consecutive weeks totaling fifteen (15) overnights; and
- ii. Two (2) separate one-week periods consisting of seven (7) overnights each.
- iii. Summer parent-time shall total twenty-nine (29) overnights. The parties shall mutually agree upon the dates no fewer than ninety (90) days in advance.

4. In addition, holiday parent-time shall be as the parties agree. If unable to agree, holiday parent-time shall be as follows:

Holiday	Holiday Time Period	Exercising Parent
Dr. Martin Luther King Jr. Day	(1) Holiday begins Friday at: (a) 9 a.m. if school is not in session and the parent can be with the child; (b) the time that school is regularly dismissed; or (c) 6 p.m. at the election of the parent granted the holiday. (2) Holiday ends: (a) upon delivering of the child to school on the day following MLK day; or (b) at 8 a.m. on the day following MLK day if there is no school.	Unless otherwise agreed in writing at least two (2) months before the holiday, the regular custodial schedule shall apply. The parties shall make reasonable efforts to alternate this holiday annually.
President's Day	(1) Holiday begins Friday at: (a) 9 a.m. if school is not in session and the parent can be with the child; (b) the time that school is regularly dismissed; or (c) 6 p.m. at the election of the parent granted the holiday (2) Holiday ends: (a) upon delivering of the child to school on the day	Unless otherwise agreed in writing at least two (2) months before the holiday, the regular custodial schedule shall apply. The parties shall make reasonable efforts to alternate this holiday annually.

	following President's Day; or (b) at 8 a.m. on the day following President's Day if there is no school.	
Spring Break	(1) Holiday begins at 6 p.m. on the day that school dismisses for spring break. (2) Holiday ends: (a) upon delivering of the child to school on the day following the end of spring break; or (b) at 8 a.m. on the day following the end of spring break if there is no school.	Because the minor children attend different school districts and may have differing school breaks, spring break shall be shared between the parties as mutually agreed upon each year.
Memorial Day	(1) Holiday begins Friday at: (a) 9 a.m. if school is not in session and the parent can be with the child; (b) the time that school is regularly dismissed; or (c) 6 p.m. at the election of the parent granted the holiday (2) Holiday ends: (a) upon delivering of the child to school on the day following Memorial Day; or (b) at 8 a.m. on the day following Memorial Day if there is no school.	Unless otherwise agreed in writing at least two (2) months before the holiday, the regular custodial schedule shall apply. The parties shall make reasonable efforts to alternate this holiday annually.
Mother's Day	(1) Holiday begins on Mother's Day at 9 a.m. (2) Holiday ends on Mother's Day at 7 p.m.	Every year with Mother
Father's Day	(1) Holiday begins on Father's Day at 9 a.m. (2) Holiday ends on Father's Day at 7 p.m.	Every year with Father
Independence Day	(1) Holiday begins on July 3 rd at 6 p.m. (2) Holiday ends on July 5 th at 6 p.m.	Parties will follow the normal parent-time schedule unless agreed otherwise annually.
Labor Day	(1) Holiday begins Friday at: (a) 9 a.m. if school is not in session and the parent can be with the child; (b) the time that school is regularly dismissed; or (c) 6 p.m. at the election of the parent granted the holiday (2) Holiday ends: (a) upon delivering of the child to school on the day following Labor Day; or (b) at 8 a.m. on the day following Labor Day if there is no school.	Unless otherwise agreed in writing at least two (2) months before the holiday, the regular custodial schedule shall apply. The parties shall make reasonable efforts to alternate this holiday annually.
Fall Break	(1) Holiday begins at 6 p.m. on the day that school dismisses for fall break. (2) Holiday ends: (a) upon delivering of the child to school on the day following the end of fall break; or (b) at 8 a.m. on the day following the end of fall break if there is no school.	Because the minor children attend different school districts and may have differing school breaks, fall break shall be shared between the parties as mutually agreed upon each year.
Halloween	(1) Holiday begins on October 31 st 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. (2) Holiday ends at 9 p.m. on the same day the holiday begins.	Both parents will participate in Halloween with the children as agreed upon by both parties.

Thanksgiving	(1) Holiday begins on Wednesday at: (a) 6 p.m.; or (b) the time school is regularly dismissed for Thanksgiving at the election of the parent granted the holiday. (2) Holiday ends: (a) upon delivering of the child to school on the Monday following Thanksgiving; or (b) at 8 a.m. on the Monday following Thanksgiving if there is no school.	Thanksgiving break will be shared together as determined and agreed upon annually.
Winter Break (First Half)	(1) Holiday begins at: (a) 6 p.m. on the day that school dismisses for winter break; or (b) the time school is regularly dismissed on the day that school dismisses for winter break at the election of the parent granted the holiday. (2) Holiday ends on December 27 th at 7 pm.	Winter break will be shared together as determined and agreed upon annually.
Christmas Day and Christmas Eve		Both parents will participate in Christmas Eve and Christmas day with the children as determined and agreed upon annually.
Winter Break (Second Half)	(1) Holiday begins on December 27 th at 7 p.m. (2) Holiday ends upon delivering the child to school on the day that school resumes after the winter break.	Winter break will be shared together as determined and agreed upon annually.
Day of Child's Birthday	(1) Holiday begins at 3 p.m. (2) Holiday ends at 9 p.m.	Both parents will participate in each child's birthday together.

5. Petitioner's residence shall be identified as the primary residence for education purposes. Both parties shall be listed in school records as a point of contact for school communications.

6. In the event either party moves 150 miles or more away from their current residence, the parties agree to follow the provisions of UCA §81-9-209, the Relocation Statute.

CHILD SUPPORT

7. Petitioner is currently self employed and has a gross monthly income of \$82,997.00 for the purposes of calculating child support.

8. Respondent is currently self employed and has a gross monthly income of \$11,479.00 for the purposes of calculating child support.

9. The joint custody worksheet shall be used with the Petitioner's income set at \$82,997.00 with 248 overnights and the Respondent's income set at \$11,479.00 with 117 overnights.

10. Pursuant to U.C.A. §81-6-101 et seq a child support order shall be entered pursuant to the statutory guidelines as follows:

a. Respondent shall be ordered to pay Petitioner the sum of \$976.00 per month beginning the first of the month following the date of entry of the Decree of Divorce. The sum is known as the base child support award, for the minor child of the parties, pursuant to the Uniform Child Support Guidelines, until a child becomes 18 years of age, or has graduated from high school during the child's normal and expected year of graduation, whichever occurs later. When a child becomes 18 years of age or has graduated from high school during the child's normal and expected year of graduation, whichever occurs later, the base child support award is automatically adjusted based on the remaining children and the incomes from the most recent support order.

b. The base child support award should be reduced by 50% for each minor child for time periods during which such minor child is with the noncustodial parent by order for at least 25 of any 30 consecutive days. If the dependent child is a recipient of Public Assistance from the State of Utah (T.A.N.F.), any agreement by the parties for reduction of child support during extended parent

time shall be approved by the Office of Recovery Services. However, normal parent time and holiday visits to the custodial parent shall not be considered an interruption of the consecutive day requirement.

c. The mandatory income withholding relief provisions of the Utah Code Annotated may be instituted at this time. Said income withholding procedure should apply to existing and future payors. All withheld income should be payable to the Office of Recovery Services, P.O. Box 45011, Salt Lake City, Utah 84145-0011 until such time as the obligor no longer owes child support to the obligee.

d. There are currently no child support arrearages.

e. Each of the parties should be under mutual obligation to notify the other if there is a change in income of more than 30% and the change is not temporary in nature.

f. Pursuant to Utah Code §81-6-212(5), the parties have a right to adjust this 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.

g. Pursuant to Utah Code §81-6-101 et seq, the parties have a right to modify this child support order at any time by petition if there has been a substantial change in circumstances because of: (i) material changes in custody; (ii) material

changes in the relative wealth or assets of the parties; (iii) material changes of 30% or more in the income of a parent; (iv) material changes in the employment potential and ability of a parent to earn; (v) material changes in the medical needs of the child; or (vi) material changes in the legal responsibilities of either parent for the support of others, and, the change in (i) through (vi) results 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 is not of a temporary nature.

INSURANCE, DAYCARE AND MEDICAL EXPENSES

11. Pursuant to U.C.A. §81-6-208 (2024) as amended:

a. Either Petitioner or Respondent should maintain insurance for medical expenses for the benefit of the minor children where available at a reasonable cost. In determining which parent shall maintain insurance for medical expenses, the parties shall consider the reasonableness of the cost, the availability of a group policy and the coverage of the policy. If the parties cannot agree on who shall carry the insurance, then it shall be determined by the preference of the custodial parent. If insurance is being provided by a plan by both parents, the Petitioner's insurance shall be considered primary coverage and the Respondent's shall be considered secondary.

b. The parties shall be equally responsible for all 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. This amount shall be automatically deducted from or added to the child support paid or owed.

c. On a quarterly basis, the non-purchasing parent shall reimburse the purchasing parent fifty percent (50%) of the incremental premium cost attributable to adding the children as dependents to the purchasing parent's policy, calculated as the difference between the premium for the purchasing parent alone and the premium for the purchasing parent plus the children. This obligation shall continue until the child reaches twenty-six (26) years of age or is no longer carried as a dependent on the purchasing parent's policy, whichever occurs first.

d. Health Savings Account Contributions: The non-purchasing parent shall contribute five hundred dollars (\$500.00) per child, per year, to a Health Savings Account (HSA) established for the benefit of the minor children. This obligation shall continue until each child reaches twenty-six (26) years of age or is no longer insured as a dependent under the purchasing parent's health insurance policy, whichever occurs first.

e. Both parties shall share equally all medical expenses incurred for the minor child and actually paid by the parties. Medical expenses shall include, but not be limited to, the following: medical, dental, orthodontia, ophthalmological, psychological, or therapeutic, etc.

f. On an annual basis, the non-purchasing parent shall reimburse the purchasing parent fifty percent (50%) of all out-of-pocket medical and dental expenses incurred on behalf of the children during the applicable plan year, including deductibles, co-insurance, and co-pays, reduced by the total amount contributed to the HSA account during that same plan year. Reimbursement shall be determined and reconciled twice annually based on documentation provided by the insurance carrier. This obligation shall continue until each child reaches twenty-six (26) years of age or is no longer insured as a dependent under the purchasing parent's health insurance policy, whichever occurs first.

12. Each parent shall be solely responsible for all reasonable child care expenses incurred for work, career, or occupational training purposes during their respective period of custody or parent time. Each parent shall make every reasonable effort to be personally available to provide child care when the other parent is unable to do so due to work, career, or occupational training obligations that conflict with their custodial responsibilities.

EDUCATION AND CAR INSURANCE EXPENSES

13. Educational Expenses: Each parent shall be responsible for fifty percent (50%) of all tuition and fees associated with any private school enrollment, tutoring services, online schooling, or concurrent high school and university coursework in which the minor children are enrolled. This obligation shall continue until the earliest of the following: (a) the child graduates from or otherwise completes the applicable program;

(b) the child is no longer determined to require tutoring, as jointly agreed upon by both parents and the applicable tutor; (c) the child reaches eighteen (18) years of age. Both parents shall make every reasonable, good-faith effort to contribute to the post-secondary university expenses of each child through the age of twenty-one (21), including but not limited to tuition, fees, room, board, and required course materials. The parties acknowledge that this provision is aspirational and entered into in the best interests of the children, and shall not be construed as a court-enforceable support obligation beyond the age of majority under Utah law.

14. Automobile Insurance - Minor Children: The non-custodial parent shall reimburse the custodial (purchasing) parent fifty percent (50%) of the incremental cost of adding any child between the ages of sixteen (16) and twentyone (21) to the custodial parent's automobile insurance policy, or fifty percent (50%) of the cost of a standalone policy obtained for such child, whichever is applicable. The purchasing parent shall provide the non-purchasing parent with documentation substantiating the incremental or standalone insurance cost upon request and prior to seeking reimbursement.

CONTRACTUAL OBLIGATIONS EXTENDING BEYOND AGE OF MAJORITY

15. The parties expressly acknowledge and agree that certain provisions contained in the Decree impose financial obligations that extend beyond the child's eighteenth (18th) birthday, specifically including health insurance premium reimbursement, Health Savings Account contributions, out-of-pocket medical and dental expense reimbursement, and automobile insurance reimbursement for children up to the ages specified in each

respective provision. The parties further acknowledge that under Utah law, a court may not order child support beyond the age of majority. However, the parties voluntarily and knowingly enter into the obligations described herein as binding contractual commitments, incorporated into and made part of this Decree by mutual agreement. These obligations are enforceable as contractual duties between the parties, independent of the Court's authority to order ongoing child support, and may be enforced through appropriate legal action in the event of breach. Both parties represent that they enter into these extended obligations freely, voluntarily, and with full understanding of their nature and duration. Neither party has been coerced or misled regarding the scope or enforceability of these provisions. In the event of any dispute regarding the interpretation or enforcement of these extended obligations, the prevailing party shall be entitled to recover reasonable attorneys' fees and costs, consistent with the attorneys' fees provision set forth elsewhere in the Decree.

TAX EXEMPTION

16. Respondent shall be allowed to claim all the children each and every year as dependents/exemptions for state and federal taxes.

PERSONAL PROPERTY

17. Prior to the marriage, the parties each had individually acquired certain separate property. Each party shall be awarded any property identified as premarital or separate property, including all gifts and inheritance.

18. During the course of the marriage, the parties acquired certain items of personal property. Said personal property has already been divided and each party shall be awarded the property currently in their possession.

19. All property and all property rights which may be vested in either party as a result of family inheritance, trusts, or similar sources shall be awarded solely to the party from whose family it came.

VEHICLES

Vehicle	Awarded to Petitioner	Awarded to Respondent	Other
2024 Genesis Electrified GV70	X		There is no loan against this vehicle.
2023 Lexus RX	X		There is no loan against this vehicle.
2014 Toyota Sequoia		X	There is no loan against this vehicle.
2022 Hyundai Santa Fe	X		Petitioner shall be responsible for this vehicle.
2019 Subaru Outback	X		Petitioner shall be responsible for this vehicle.

20. The parties shall take all necessary steps to transfer the vehicles into their own names within thirty (30) days of the date of entry of the Decree of Divorce.

DIVISION OF ASSETS AND PROPERTY

21. All marital assets and property acquired during the marriage, including but not limited to investment accounts, individual retirement accounts (IRAs), retirement accounts, profit-sharing plans, cash value life insurance policies, health savings accounts, business interests, real estate holdings, tangible personal property, and any other assets named or referenced in this Decree, shall be divided and held in accordance with the Post-Nuptial Agreement executed by both parties on November 20, 2024 (the "Post-Nuptial Agreement"). Any inheritance or gift received by either party during the marriage shall remain the sole and separate property of the individual named as beneficiary or recipient and shall not be subject to division.

REAL PROPERTY

22. During the course of the marriage, the parties acquired certain parcels of real property.

23. The personal residence located at 6177 South Verness Cove, Salt Lake City, UT 84121:

a. The parties acknowledge ownership of the personal residence, which had an original acquisition cost of \$1,714,727.00. The current estimated value of the residence is \$3,050,900.00, based upon the 2025 property tax assessment valuation.

b. The current mortgage balance associated with the residence is approximately \$1,262,788.99. Following entry of the Decree of Divorce, Petitioner shall be solely responsible for payment of the entire mortgage

obligation and shall indemnify and hold Respondent harmless from any liability associated therewith.

c. Division of the parties' real property interests shall be governed by and determined in accordance with the terms of the Post-Nuptial Agreement dated November 19, 2024.

d. Pursuant to said agreement, Petitioner shall purchase Respondent's remaining thirty percent (30%) ownership interest in the personal residence. Upon payment of said amount, Respondent shall execute any documents necessary to transfer his/her interest in the property to Petitioner.

24. Respondent is awarded Lot 936, Riviera Heights No. 9 as his sole and separate property, free and clear of any claim by Petitioner.

25. During the pendency of this action, Respondent shall cover any costs, repairs, maintenance, and mortgages for this piece of real property.

26. If there are any debts or obligations associated with these assets, the party awarded the asset shall assume all liability and financial responsibility associated therewith.

27. Once the properties have been divided and awarded, the parties shall sign any quit claim deeds or any other documents necessary to transfer title or ownership of the property within 30 days of the entry of the Decree.

BANK ACCOUNTS, PROFIT SHARING, STOCK OPTIONS, BONUSES,
INVESTMENT, RETIREMENT/PENSION ACCOUNTS AND OR/BUSINESS
INTERESTS

28. The parties have acquired and continue to acquire bank, profit sharing, stock options, bonuses, investment, retirement and/or pension accounts and business interests during the course of the parties' marriage.

29. All of these accounts or assets shall be divided as follows as of the date of entry of the Decree of Divorce unless specified otherwise:

Account Description	Petitioner will Receive	Respondent will Receive	Other
Zions Bank checking account ending 0630	70%	30%	Once funds have been divided, the primary account holder shall be awarded the account.
UBS checking account ending 2244	70%	30%	Once funds have been divided, the primary account holder shall be awarded the account.
Mass Mutual Life Insurance Policy, account ending 5325	100%		
Diamond Jewelry	100%		
KEM Holdings	95%	5%	<p>As of the date of entry of the Decree of Divorce, Petitioner owns a ninety-five percent (95%) interest in KEM Holdings, and Respondent owns a five percent (5%) interest.</p> <p>The parties' respective ownership interests shall remain unchanged following the divorce. Accordingly, Petitioner shall retain a ninety-five percent (95%) ownership interest in KEM Holdings, and Respondent shall retain a five percent (5%) ownership interest, together with all rights, obligations, profits, losses, and liabilities associated</p>

			therewith according to their ownership percentages.
Amy V Curtis MD, PC; Integrated Dermatology of Bountiful DBA Dermatology and Aesthetics Center of Utah; and	100%		<p>Petitioner is awarded one hundred percent (100%) ownership of these businesses as Petitioner's sole and separate property, free and clear of any claim or interest by Respondent.</p> <p>Petitioner shall retain all ownership interests, assets, accounts, goodwill, profits, liabilities, and obligations associated with said businesses. Respondent waives any present or future claim to the foregoing business entities.</p>
Alpine Medical		100%	<p>Respondent is awarded one hundred percent (100%) ownership of these businesses as Respondent's sole and separate property, free and clear of any claim or interest by Petitioner.</p> <p>Respondent shall retain all ownership interests, assets, accounts, goodwill, profits, liabilities, and obligations associated with said businesses. Petitioner waives any present or future claim to the foregoing business entities.</p>
All other retirement, investment, and or bank accounts in Petitioner's name	100%		
All other retirement, investment, and or bank accounts in Respondent's name		100%	

DEBTS AND OBLIGATIONS

30. During the course of the marriage the parties incurred certain marital debt; this debt shall be divided as set forth below.

Debt Description	Petitioner's Responsibility	Respondent's Responsibility	Other
Sloan Servicing Installment Loan, account ending 2333	100%		
US Small Business Administration debt	100%		
All other debts in Petitioner's name	100%		
All other debts in Respondent's name		100%	

31. Pursuant to §81-4-204(1)(e), Utah Code Annotated, the parties shall notify respective creditors or obligors, regarding the court's division of debts, obligations, or liabilities and regarding the parties separate, current addresses.

LIFE INSURANCE

32. Pursuant to UCA §81-4-406 (3)(d), to the extent either party owns a life insurance policy or annuity contract, such party has reviewed and, where appropriate, updated the list of beneficiaries associated with said policy or contract. Each party affirms that the individuals currently designated as beneficiaries are, in fact, the intended beneficiaries following the entry of the Decree of Divorce. Each party further acknowledges and understands that if no changes are made to the beneficiary designations, the individuals

currently listed shall remain the beneficiaries and shall receive any funds disbursed by the insurance company or annuity provider pursuant to the terms of the respective policy or contract.

ALIMONY

33. Both parties waive any claim to spousal support from the other, now or forever.

ALLOCATION OF TAX REFUNDS

34. Federal and State Tax Refunds for Tax Years 2025 and Prior Notwithstanding any other provision of this Agreement: Any and all federal income tax refunds and state income tax refunds — including but not limited to refunds from any amended returns, audit adjustments, carryback claims, or credits — attributable to any tax year ending on or before December 31, 2025 ("Covered Tax Years"), which are issued, received, or credited on or after the date of entry of the Decree of Divorce ("Divorce Date"), shall be the sole and separate property of Petitioner. This provision applies regardless of whether such refunds arise from joint returns filed prior to the Divorce Date or separate returns, and regardless of the source of income, withholdings, or tax payments that gave rise to the refund.

35. Obligation to Remit Refunds: In the event that any tax refund described above is paid, deposited, or otherwise received by Respondent, or by any third party on Respondent's behalf, Respondent shall immediately endorse and tender such refund check or electronically transfer the full refund amount to Petitioner within seven (7) calendar days of receipt. Failure to remit such funds within the prescribed period shall

constitute a breach of this Agreement and may subject the non-complying party to contempt of court proceedings, attorney's fees, and any other remedies available at law or in equity.

36. Cooperation in Filing and Amending Returns: Both parties shall cooperate fully and in good faith in the preparation, execution, and filing of any joint or separate federal and state income tax returns for the Covered Tax Years, including any amended returns (IRS Form 1040-X or applicable state equivalent). Both parties further agree to execute any documents, consents, or authorizations reasonably necessary to permit Petitioner to claim, collect, or direct any refunds attributable to the Covered Tax Years. Neither party shall take any action — including, without limitation, filing amended returns, designating refund accounts, or claiming offsetting liabilities — that would reduce, delay, or otherwise impair Petitioner's right to receive the refunds described herein.

37. IRS and State Tax Authority Offset; Indemnification: If any portion of a tax refund attributable to the Covered Tax Years is offset, seized, or applied by the Internal Revenue Service or any state taxing authority against a separate tax liability, obligation, or debt of Respondent (including but not limited to past-due child support, federal student loans, or other federal or state debts), Respondent shall indemnify, defend, and hold harmless Petitioner for the full amount of any such offset within thirty (30) calendar days of written notice from Petitioner. Petitioner shall similarly indemnify Respondent for any refund offset attributable solely to Petitioner's separate tax liabilities.

38. Tax Liabilities for Covered Tax Years: Each party shall be solely responsible for any federal or state income tax deficiencies, penalties, or interest assessed against them

individually for the Covered Tax Years. In the event of an audit or assessment arising from a jointly filed return for any Covered Tax Year, each party shall be responsible for deficiencies attributable to their own income, deductions, credits, or errors. The parties shall cooperate in responding to any such audit and shall each bear their own legal and professional fees related thereto, unless otherwise ordered by a court of competent jurisdiction.

39. Innocent Spouse Relief: Nothing in this Agreement shall preclude either party from applying for Innocent Spouse Relief pursuant to Internal Revenue Code § 6015 or any applicable state equivalent, provided that the requesting party provides prompt written notice to the other party of such application and that such relief does not reduce Petitioner's right to receive refunds as set forth above.

40. Enforcement: This Section is intended to be a legally binding and enforceable provision of this Marital Settlement Agreement and Decree of Divorce under applicable federal and state law, including but not limited to the Internal Revenue Code of 1986, as amended, and the applicable state revenue and taxation statutes. The court shall retain jurisdiction to enforce this provision, and any dispute arising hereunder may be brought before the court that enters the Decree of Divorce.

ATTORNEY'S FEES

41. Each party shall be responsible for their own attorneys' fees and costs incurred in the litigation of this matter.

MISCELLANEOUS

42. Both parties shall be mutually restraining from bothering, harassing, annoying, threatening, disparaging, or harming the other party at the other party's place of residence, employment or any other place.

43. Both parties are restrained from using the likeness, image or credit of the other party for any purpose.

44. The parties each indicate that there has been a complete accurate and current disclosure of all income, assets and liabilities. Both parties understand and agree that any failure to provide complete disclosure may constitute perjury. The property referred to in this agreement 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.

45. This Decree of Divorce is the result of the Stipulated Settlement Agreement reached between the parties. The final documents were prepared as a service to both parties and shall not be interpreted against either as the "drafting party."

46. Each party shall execute and cooperate in delivering to the other and to the court such documents as are required to implement the provisions of the divorce decree hereafter to be entered by the court. Should a party fail to execute a document within 60 days of the entry of this divorce decree, the other party may bring a Motion to Enforce at the expense of the disobedient party and seek that the Court appoint some other person to execute the document pursuant to Rule 70 of the Utah Rules of Civil Procedure. Any document executed pursuant to Rule 70 has the same effect as if executed by the disobedient party.

47. If either party files or pursues any action, motion, petition, or other proceeding seeking to challenge, modify, set aside, or invalidate any provision of this Decree (a "Challenge"), and such Challenge is denied in whole or in substantial part, the Court shall order the challenging party to pay all reasonable attorneys' fees and costs incurred by both parties in connection with defending against such Challenge, including fees and costs incurred at the trial and appellate levels. The Court shall retain jurisdiction to determine entitlement to, and the reasonableness of, any fees and costs awarded under this provision. This provision is intended to promote finality of the Decree and to deter Challenges that are not substantially justified. No fees or costs shall be awarded under this provision if the Court finds that the Challenge was substantially justified or that an award of fees would be unjust under the circumstances, consistent with applicable Utah law.

48. Upon the filing of any Petition to change any provision of the final *Decree of Divorce*, the parties must first attempt to resolve the issue through mediation.

CURTIS and ROWLEY

JOINT CUSTODY PARENTING PLAN

Each parent has a loving and valuable relationship with the children and shall work together cooperatively with regard to the children's physical care and financial and emotional support.

The parents shall adhere to the following parenting plan provisions:

1. Co-Parenting Principles

- a. The Parties shall co-parent cooperatively, focusing on the physical, emotional, and financial well-being of the children.

b. Each parent shall support and encourage the children's meaningful relationship with the other parent.

c. Civil communication is required at all times. Name-calling or hostile communication is prohibited.

2. Communication Between Parents

a. Primary communication shall occur via text or email, except in emergencies or time-sensitive situations.

b. Parents shall timely share important information regarding the children's schooling, health, social activities, and other relevant matters.

c. If information is available through public sources (e.g., school portals), each parent shall access it directly.

3. Joint Legal Decision-Making

a. The Parties shall jointly decide major decisions affecting the children, including:

i. Education and daycare

ii. Medical, dental, counseling, and orthodontic care

1. Petitioner shall have the final say on health care related decisions.

iii. Religious upbringing

iv. Extracurricular activities

b. Decision-making process:

i. Identify the issue

- ii. Develop possible solutions
 - iii. Select the most reasonable solution in the children's best interests
- 4. Dispute Resolution for Parenting Issues and Major Decisions - If the parties cannot reach agreement:
 - a. In the event any dispute arises between the parties regarding the interpretation, implementation, or enforcement of the Decree as it relates to the minor children, Petitioner shall have sole and final decision-making authority to resolve such dispute. For the avoidance of doubt, nothing in this provision shall be construed to reduce, limit, or otherwise affect Respondent's parent time with the children as expressly set forth in the Decree.
- 5. Day-to-Day Responsibility
 - a. The parent exercising parent-time shall make routine daily decisions.
 - b. Either parent may make necessary emergency decisions regarding the children's health or safety and shall inform the other immediately.
- 6. Information Access
 - a. Both parents shall have direct access to all school, medical, dental, and mental health records.
 - b. Each parent shall notify the other of medical appointments and emergencies.
 - c. Both parties shall provide written authorization enabling the other to access information from all providers.
- 7. School Access

- a. Both parents may visit the children at school, receive school communications, and check the children out when necessary.
- b. Disputes regarding education shall first go to mediation.

8. Medical Treatment Restrictions

- a. Non-emergency, uninsured, elective medical/dental/orthodontic or alternative treatments require prior written consent from both parties.
- b. Costs must be agreed in writing before scheduling.
- c. Violating parent may be denied reimbursement.

9. Travel Notice Requirements

- a. If the children will be travelling for more than ten (10) days, the parent arranging the travel will notify the other parent at least sixty (60) days in advance. That parent will give the other parent the travel schedule, locations and phone numbers at least ten (10) days in advance.
- b. In case of emergency, the parent will provide as much notice as possible.
- c. Either parent may travel domestically and for less than ten (10) days with the minor children during their own parent-time without needing advance permission, provided they give standard notice.
- d. Any international travel, or any travel that would interfere with the other parent's scheduled parent-time, must be mutually agreed to in advance and in writing.
- e. When traveling with the children, the traveling parent shall provide the following, as required by Utah Code §81-9-202(19):

- i. Itinerary with travel dates
- ii. Destination(s)
- iii. Contact information
- iv. Name/phone of a third party aware of the children's location.

10. Participation in Activities

- a. Both parents may attend the children's school events, church functions, activities, recitals, and sports.
- b. Parents shall cooperate to facilitate participation and family events (e.g., weddings, funerals, reunions, ceremonies).

11. Exchanges and Transportation

- a. The receiving parent shall pick up the children at the designated start of their parent-time.
- b. Children shall be ready on time for exchanges.

12. Contact Information

- a. Each parent shall provide the other with current address, phone number, and email within 24 hours of any change.

13. Parent/Child Communication

- a. Each parent shall encourage free and uncensored reasonable phone/virtual communication with the other parent.
- b. The children may contact either parent at any time.
- c. The parents shall give the children privacy during their communication with the other parent.

d. The parents will not interfere with or monitor communication between the children and the other parent.

e. A parent shall reasonably facilitate calls when requested by the children.

14. Right of First Refusal

a. Parental care is preferred over surrogate care.

b. If overnight child care is needed, the other parent shall be offered the opportunity to provide care before third-party caregivers are used.

c. The parties shall create and maintain a mutually approved list of surrogate caregivers/babysitters who may be used by either parent without additional approval.

i. Overnight childcare provided by any person other than a parent shall be limited to individuals who are at least twenty-five (25) years of age and have been mutually approved by both parents.

d. Any caregiver not on the approved list must be mutually agreed upon in advance and in writing before caring for the minor children.

e. Both parents shall provide names, addresses, and phone numbers of any caregivers used.

f. Each parent shall make every reasonable effort to be personally available to provide overnight care when the other parent is out of town or otherwise unavailable.

g. The right of first refusal for overnight care shall not be unreasonably withheld by either parent.

h. When the children will be in the overnight care of any person other than a parent, the responsible parent shall provide the other parent, no fewer than thirty (30) days' prior written notice, including the identity of the proposed caregiver. Approval of any such caregiver shall not be unreasonably withheld by the other parent.

15. Third-Party Residents

a. Respondent shall not permit any unrelated male adult to reside overnight in his home during his parent time (hereinafter "Third-Party Resident"), without providing Petitioner, no fewer than 3 days' prior written notice. Such notice shall identify the individual by full legal name and date of birth.

b. Prior to any Third-Party Resident residing in Respondent's home during his parent time, Respondent shall obtain a criminal background check and sex offender registry check for such individual and shall confirm in writing to Petitioner that the results reveal no history of violence, abuse, neglect, sexual offenses, or other criminal conduct that would reasonably pose a risk to the safety or well-being of the minor children.

c. No individual with such a history shall be permitted to reside in Respondent's home during his parent-time.

d. Respondent shall promptly notify Petitioner of any arrest or criminal charge involving a Third-Party Resident.

e. Third-Party Residents shall not be left alone with the children and shall have no authority to discipline the children.

f. Respondent shall take all reasonable steps to prevent any illegal or unsafe conduct in the presence of the children.

g. This provision is entered in the best interests of the minor children and any material violation may be subject to enforcement by the Court.

16. Conduct Around the Children

a. Neither party shall speak negatively about the other parent or allow third parties to do so in the children's presence.

b. Neither party shall discuss court matters with or in front of the children.

c. Neither party shall disparage the other on social media or in public.

17. Introducing New Partners

a. Parents shall not introduce dating partners to the children until the relationship is committed and exclusive.

b. Notice shall be given to the other parent beforehand.

18. Shared Calendar

a. Parents shall maintain a shared calendar for school events, appointments, practices, exchanges, and other child-related activities.

19. Substance Use Restrictions

a. Neither party shall use illegal drugs or consume alcohol to excess while caring for the children or prior to transporting them.

b. Alcohol and medications shall be stored securely and out of the children's reach.

20. Enforcement and Non-Waiver

- a. A party's failure to comply with any provision does not release the other party from their obligations.
- b. All provisions remain enforceable unless modified by written agreement or court order.

*****ENTERED BY THE COURT ON THE DATE AND AS INDICATED BY THE
COURT'S SEAL AT THE TOP OF THE FIRST PAGE*****

APPROVED AS TO FORM this 20th day of May 2026.

*E-signed by Wade Taylor
with permission of Amy Valette Curtis*

/s/ Amy Valette Curtis

AMY VALETTE CURTIS
Petitioner

APPROVED AS TO FORM this 21st day of May 2026.

*E-signed by Wade Taylor
with permission of Jason David Rowley*

/s/ Jason David Rowley

JASON DAVID ROWLEY
Respondent

CERTIFICATE OF SERVICE & RULE 7 NOTICE

I hereby certify that on the 20th day of May 2026, I caused a true and correct copy of the foregoing *Proposed Decree of Divorce* to be served on the following by the method indicated

below. Further, the Proposed Decree shall be submitted in accordance with Rule 7 of the *Utah Rules of Civil Procedure*.

EMAIL:

AMY VALETTE CURTIS
Petitioner
Email: curtismd@dacutah.com

JASON DAVID ROWLEY
Respondent
Email: jarowley@gmail.com

LAW OFFICES OF WADE TAYLOR

/s/ Wade Taylor

WADE TAYLOR
Attorney