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IN THE DISTRICT COURT OF UTAH  
SECOND JUDICIAL DISTRICT, WEBER COUNTY  
2525 Grant Avenue, Ogden, Utah 84401

In the Matter of the Marriage of: <b>HEIDI MCKAY</b> , Petitioner,	<b><u>DECREE OF DIVORCE</u></b>
and	Case No. 254901465
<b>SCOTT B. MCKAY</b> , Respondent.	Judge: Matthew J. Hansen Commissioner: Brandon Richards

Petitioner, **HEIDI MCKAY**, by and through her counsel of record, Christopher Ross of Kristopher K. Greenwood & Associates, hereby submits the following Decree of Divorce. The court, having entered its Findings of Fact and Conclusions of Law, and now being fully advised in the premises, and for good cause shown, does hereby find and order the following:

**DIVORCE**

1. The parties shall be granted a Decree of Divorce, final upon entry, severing the bonds of matrimony heretofore existing between the parties, upon the grounds of irreconcilable differences, pursuant to Utah Code Annotated § 81-4-405(1)(h).

**CHILDREN**

2. The parties are the legal parents of the following children under Utah's Uniform Parentage Act, Utah Code Annotated § 78B-15-101 *et seq.* This court has jurisdiction to determine the

issues related to the children in this divorce action because the parties became the legal parents of the children prior to or during the time the parties were married. Pursuant to Rule 4-202.09 of the Utah Code of Judicial Administration the names and birth dates of the children are being submitted to the court on the NON-PUBLIC INFORMATION – MINORS form. The initials, birth month and birth year of each child are:

<b><i>Child's Initials</i></b>	<b><i>Birth Month and Year</i></b>
R.M.	10-2010
G.M.	5-2015
A.M.	6-2019

**UNIFORM CHILD CUSTODY JURISDICTION AND ENFORCEMENT ACT**

3. Pursuant to Utah Code Annotated § 78B-13-101 *et seq.*, Utah has jurisdiction over the custody and parent-time issues in this case, pursuant to Utah's Uniform Child Custody Jurisdiction and Enforcement Act (UCCJEA) because Utah is the home state of the parties' minor children or Utah was the home state of the minor children six (6) months prior to the commencement of the proceeding, and/or this case meets the criteria under Utah Code Annotated § 78B-13-201(1), 207, and 208.

**CHILDREN – RULE 100**

4. Pursuant to Rule 100 of the Utah Rules of Civil Procedure, The Uniform Child Custody Jurisdiction and Enforcement Act, Utah Code Annotated § 78B-13-101 *et seq.* and The Uniform Interstate Family Support Act, Utah Code Annotated § 78B-14-101 *et seq.*, the parties state upon information and belief that:

- a. There are no proceedings in a court of law or governmental agency for custody, child support, parent-time or visitation concerning the parties' minor children which have been filed, or are pending, or have been completed with

an order.

b. The parties are unaware of any criminal, delinquency, or protective order cases involving a party or the parties' children.

c. The parties are unaware of any person who is not a party to these proceedings who has physical custody of the parties' minor children and who claims to have custody, child support, and/or parent-time or visitation rights with respect to the children.

### **PARENTING PLAN**

#### ***Joint Physical Custody/Parent-Time***

5. Custody: The parties are awarded joint physical and legal custody of their minor children, as set forth herein. Neither parent's home shall be designated as the residential or primary residence of the children for any purpose. The parties share equal physical custody, and neither shall be deemed the "residential," "primary," or "custodial" parent for purposes of school district enrollment, the dependency exemption or Child Tax Credit, Head of Household tax filing status, or any future modification proceeding. Where any statute, rule, form, or third-party policy requires the designation of a single residential or custodial parent, the parties shall confer in good faith and, absent agreement, shall follow the dispute resolution procedure set forth herein.

6. Parent-Time: Parent-time with the children shall be at reasonable times and places as the parties may agree. If the parties cannot agree, the parties' reasonable rights of parent-time shall be defined as follows:

	<b><i>Mon</i></b>	<b><i>Tues</i></b>	<b><i>Wed</i></b>	<b><i>Thurs</i></b>	<b><i>Fri</i></b>	<b><i>Sat</i></b>	<b><i>Sun</i></b>
<b><i>Week 1</i></b>	Mother	Mother	Father	Father	Mother	Mother	Mother
<b><i>Week 2</i></b>	Father	Father	Mother	Mother	Father	Father	Father

a. Parent-time shall be pursuant to Utah Code Annotated § 81-9-305. The parties shall alternate parent-time on a 2-2-3 rotation as described above. Exchanges shall be at 6:00 p.m. The 6:00 p.m. exchange time shall apply both during the period of nesting and after the sale of the marital home. The parties' exchange practices in all other respects shall continue as they have been conducted between the parties prior to the entry of the Stipulation, with the only change being the move to the earlier 6:00 p.m. exchange time. To the extent any default exchange time under Utah Code Annotated § 81-9-305 or any other source of law would otherwise apply, the parties expressly agree that the 6:00 p.m. time set forth herein controls. Notwithstanding the foregoing, the parties may at any time mutually agree to a different exchange time, holiday schedule, parent-time arrangement, or any other modification of this parent-time paragraph or the holiday paragraph, provided that any such agreement is reduced to writing and signed (which may include written agreement by email or through Our Family Wizard) by both parties. No oral modification or course of dealing shall be enforceable, and any written modification shall apply only to the specific occasion or terms identified therein and shall not constitute a permanent modification of this Decree unless the writing expressly so states.

7. Summer Parent-Time: During the summer, each party will receive two (2) uninterrupted weeks of parent-time.

8. Notification of Extended Time: Both parents shall provide notification of extended parent-time

or vacation weeks with the children by May 1<sup>st</sup> each year with Mother having first choice of extended time in even numbered years and Father having first choice of extended time in odd numbered years. If notification is not provided timely the complying parent may determine the schedule for extended parent-time for the non-complying parent.

9. Holidays: The parties shall exercise holiday parent-time as they can agree, but in the event they cannot agree, they shall follow Utah Code Annotated § 81-9-303 without designating either parent as the “Custodial” or “Noncustodial” parent. The parent designated for a given holiday in the table below shall be treated as the parent entitled to that holiday for that year, and any rights or time periods set forth in Utah Code Annotated § 81-9-303 for the “noncustodial parent” shall belong to whichever parent has the holiday in that year, as follows:

<i><b>Holiday</b></i>	<i><b>Holiday Time Period</b></i>	<i><b>Odd Years</b></i>	<i><b>Even Years</b></i>
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 the child to school on the day following President's Day; or (b) at 8 a.m. on the day following President's Day if there is no school.	Father	Mother

Spring Break	(1) Holiday begins at 6 p.m. on the day that school dismisses for spring break. (2) Holiday ends: (a) upon delivering 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.	Mother	Father
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 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.	Father	Mother
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.	Mother	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.	Father	Father
Juneteenth National Freedom Day	(1) Holiday begins at: (a) 6 p.m. on the day before Juneteenth National Freedom Day if the day before Juneteenth National Freedom Day is not Father's Day; or (b) 9 a.m. on Juneteenth National Freedom Day if the day before Juneteenth National Freedom Day is Father's Day. (2) Holiday ends at 6 p.m. on the day following Juneteenth National Freedom Day.	Father	Mother

Independence Day	(1) Holiday begins on July 3rd at 6 p.m. (2) Holiday ends on July 5th at 6 p.m.	Mother	Father
Pioneer Day	(1) Holiday begins on July 23rd at 6 p.m. (2) Holiday ends on July 25th at 6 p.m.	Father	Mother
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 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.	Mother	Father
Columbus Day	(1) Holiday begins at 6 p.m. on the day before Columbus Day. (2) Holiday ends at 7 p.m. on Columbus Day.	Father	Mother
Fall Break	(1) Holiday begins at 6 p.m. on the day school is dismissed for fall break. (2) Holiday ends: (a) upon delivering 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.	Mother	Father
Halloween	(1) Holiday begins 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. (2) Holiday ends at 9 p.m. on the same day the holiday begins.	Father	Mother
Veterans Day	(1) Holiday begins at 6 p.m. on the day before Veterans Day. (2) Holiday ends at 7 p.m. on Veterans Day.	Mother	Father

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 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.	Father	Mother
Winter Break (First Half)	(1) Holiday begins at: (a) 6 p.m.; 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 27th at 7 p.m.	Mother	Father
Winter Break (Second Half)	(1) Holiday begins on December 27th at 7 p.m. (2) Holiday ends upon delivering the child to school on the day that school resumes after the winter break.	Father	Mother
Day of Child's Birthday	(1) Holiday begins at 3 p.m. (2) Holiday ends at 9 p.m.	Father	Mother
Day Before or After Child's Birthday	(1) Holiday begins at 3 p.m. (2) Holiday ends at 9 p.m.	Mother	Father

***Joint Legal Custody***

10. Joint Legal Custody: The parties shall share joint legal custody of the children.

- a. With respect to minor day-to-day decisions, the parent in charge of the children during his or her designated parent-time shall have the right to make all such day-to-day decisions regarding the care of the children without

consulting with the other parent. As pertaining to the day-to-day decisions, the parties recognize that each parent may have their own parenting style, their own rules, and their own style of discipline. As long as such decisions do not threaten the health and safety of the children, each parent will respect the decisions of the other parent and give each other the due deference that they equally deserve.

b. With respect to major decisions, such as those matters pertaining to health, education, and religion of the child, the parties shall confer and work together in good faith to reach joint decisions regarding these matters. Should a dispute arise relating to these matters (i.e. the health, education, or religion of the children), the parties shall adhere to the following dispute resolution procedure:

- i. Notice: The parties shall notify one another no later than within forty-eight (48) hours of being made aware of an issue that requires a decision pertaining to these matters.
- ii. Information: The parties shall exchange all relevant information and/or documentation pertaining to the matter in dispute.
- iii. Discussion: The parties shall then discuss the matter in good faith and take into account one another's full point of view regarding the matter.
- iv. Consultation: If a decision cannot be reached after consulting in

good faith, the parties shall consult with a relevant professional or expert in the area of dispute, or other mutually agreed third party.

- v. Mediation: If a decision still cannot be reached, the parties shall promptly retain the assistance of a mediator, with the parties splitting the costs of such mediation 50/50.
  - vi. Court Review: If the parties still cannot agree either party may bring the issue before the court.
  - vii. No Undue Delay: Neither party shall cause any undue delay in utilizing this decision-making process and shall pursue the speedy resolution of all disputes.
- c. Right of Other Relief: In addition, this process shall not be interpreted to deny either party the right to seek urgent or emergency relief from the Court.

11. Day to Day Decisions: The party with the parent-time shall make the day-to-day decisions for the children.

12. Mental Health Treatment: Decisions regarding the children's mental health treatment, including counseling, therapy, psychiatric treatment, and any psychotropic or psychoactive medication (including but not limited to medications prescribed for ADHD, anxiety, or depression), shall be major decisions subject to the joint decision-making process set forth above. Either parent may take a child to a single emergency or initial evaluation appointment without the prior consent of the other, but ongoing treatment, the selection of any mental health

provider, and the prescription or administration of any psychotropic or psychoactive medication shall require the joint consent of both parents.

13. Vaccinations and Routine Medical Care: The children shall receive routine vaccinations and well-child care in accordance with the recommendations of the children's primary care pediatricians, or other specialist that the children are seen by. Either parent may take a child to a routine wellness or sick visit without prior consent of the other. Any decision to delay, decline, or alter the standard pediatric vaccination schedule shall require the joint consent of both parents.

14. School Enrollment: The minor children are currently enrolled in their existing schools, and they shall remain enrolled at those schools unless both parties agree in writing to a change. Neither party shall change the children's school of enrollment without the other party's prior written consent. The parties agree that no parent is designated as the residential or primary parent shall not be used by either party to disrupt the children's existing school enrollment. If the youngest minor child gets accepted into the lottery at Bates the parties agree that the youngest minor child will go to that school.

15. Decisions for Older Children: The decision to authorize a child to obtain a learner's permit or driver's license, to operate a motor vehicle, to acquire or use a vehicle, to obtain a social media account, to obtain employment, to obtain a body modification (including tattoos and piercings other than ear piercings), and to access firearms, ammunition, or hunting equipment, shall require the joint consent of both parents and shall be a major decision subject to the dispute resolution process set forth above.

### ***Communication***

16. Our Family Wizard: The parties will utilize Our Family Wizard to communicate and calendar. The parties will each pay their respective costs for Our Family Wizard. The parties will not use their children to deliver messages. The parties will use text contact only for emergencies and changes on the day of the exchange. Each party shall pay for their portion of Our Family Wizard. The parties will exchange receipts, calendar, and communicate through Our Family Wizard.

17. Telephone and Virtual Contact with Children: Each parent may initiate telephone or virtual contact with the children only in the case of a genuine emergency. Outside of emergencies, contact between a parent and the children during the other parent's parent-time shall be initiated by the children, at the children's direction, when the children are reasonably able to do so, and only in a manner that does not interfere with the other parent's scheduled parent-time, the children's school, sleep, meals, or activities. The parent exercising parent-time shall not unreasonably restrict the children's access to a phone or device for this purpose, but shall not be required to prompt, schedule, or facilitate calls. Neither parent shall record, monitor, or eavesdrop on the children's communications with the other parent.

***Miscellaneous Parenting Provisions***

18. Relocation: If either party moves more than 150 miles, the parties will be bound by Utah Code Annotated § 81-9-209.

19. Travel: When the children travel with either parent overnight, all of the following will be provided to the other parent:

- a. An itinerary of travel dates;

- b. Destination;
- c. Places where the children or traveling parent can be reached; and
- d. The name and telephone number of an available third person who would be knowledgeable of the children's location.

20. Change of Contact Information: Each party shall provide the other with a current address, telephone number, and/or email address within 24 hours of any change.

21. Notification of Children's Events: The parties shall take affirmative steps to share school and activity information concerning their children with each other on a frequent basis. The parties shall notify each other of any school programs, extracurricular activities and sporting events their children may be involved in.

22. Special Event: Special consideration shall be given by each parent to make the children available to attend family functions, including funerals and weddings, 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.

23. Mutual Restraining:

- a. Both of the parties are permanently enjoined from saying or doing anything in the presence of the minor children of the parties (or in such a manner that the children may become aware of the party's comments or actions, including but not limited to any and all social media posts, blog posts, or other electronic format) to convey any negative information, beliefs,

feelings, etc. regarding the other parent, or doing or saying anything that would, in any way, harm the relationship between the children and the other parent; both parents are ordered to encourage the creation and maintenance of a strong and healthy relationship between the other parent and the children.

b. The parties are further enjoined from discussing custody or this divorce action with the children in any way or in such a manner that the children may become aware of the party's comments or actions, including but not limited to any and all social media posts, blog posts, or other electronic format.

c. The parties shall not make disparaging remarks to one another or to their children about one another or in the children's presence, either verbally, in writing or otherwise. Both parties are mutually restrained from harassing or threatening the other party.

d. The parties shall not allow third parties to act in any way that they themselves are prohibited from acting, and shall remove the children from any situation in which the other parent is being disparaged in any way.

24. First Right of Refusal: There shall be no first right of refusal.

25. Dispute Resolution: If the parties have any future disagreement pertaining to their children generally or over the terms or implementation of this agreement, they shall seek the assistance of a mutually agreed upon third party or mediator before either of the parties initiates legal action. The parties both agree, however, that either of the parties may seek emergency relief from the court in the future should an emergency arise which would make formal negotiation not

practical.

26. Activity Costs: Each party shall be ordered to assume and be responsible for fifty percent (50%) of any out-of-pocket amount incurred for any mutually agreed-upon in writing extracurricular activities that the minor children may be involved in. The parties shall pay the providers directly if possible. If it is not possible, the party incurring the extracurricular activity out-of-pocket costs shall submit to the other party verification of the incurred expense, such as a receipt or an invoice, within thirty (30) days of payment or receiving the same and shall be reimbursed by the other party within thirty (30) days of receiving the verification of incurred expenses. A party who incurs an expense for a child's extracurricular activity without receiving prior consent from the other parent shall be solely responsible for that expense. If a parent enrolls a child in an activity without the other parent's consent, the activity shall not infringe on the other parent's parent-time and the enrolling parent shall pay the full cost.

27. School Fees: Each party shall be ordered to assume and be responsible for fifty percent (50%) of any out-of-pocket school expenses (i.e. registration, books, required supplies, lab fees, etc.) incurred during the time leading up to and including high school. The parties agree that this does not include private school tuition. The parties shall pay the school directly if possible. If it is not possible, the party incurring the out-of-pocket school expense shall submit to the other party an invoice, bill, receipt, or verification of the incurred expense within thirty (30) days of payment or receiving the same and shall be reimbursed by the other party within thirty (30) days of receipt of those school expense invoices, bills, receipts, and/or verification.

28. Curbside Transportation for the Children: The parties will utilize home-to-home or childcare

exchanges when possible. If home-to-home exchanges are not possible, the receiving parent will provide the transportation unless otherwise mutually agreed upon.

29. School Closures and Weather Days: When the children are out of school due to weather closures, professional development days, or similar unscheduled closures not otherwise allocated as a holiday under this Decree, the children shall remain with whichever parent is exercising regular parent-time on the affected day.

30. Passports and International Travel: Each child shall be issued and shall maintain a current United States passport. The passports shall be held by the parent who has the next scheduled international travel with the children, or in the absence of any scheduled international travel, the passports shall be held in alternating calendar years (Mother in odd-numbered years, Father in even-numbered years), with physical exchange occurring on or before January 15<sup>th</sup>. Each parent shall provide the other with a copy of each passport biographical page upon issuance. Both parents shall cooperate in renewing or replacing passports as needed and shall execute any consents or applications required by the U.S. Department of State, including without limitation Form DS-3053. Neither parent shall remove a child from the United States without: (a) at least thirty (30) days' written notice to the other parent; (b) a complete itinerary including dates, destinations, accommodations, and contact information; and (c) the other parent's prior written consent if travel is to a country that is not a party to the Hague Convention on the Civil Aspects of International Child Abduction. Consent for travel to Hague Convention countries shall not be unreasonably withheld.

31. Emergency Medical Authorization: Each parent shall have full authority to authorize

emergency medical, dental, and surgical treatment for the children when the children are in that parent's care, and to provide consent for any treatment necessary to address an immediate threat to a child's life or health. The parent authorizing emergency treatment shall notify the other parent within twenty-four (24) hours of the emergency, or as soon as reasonably practicable.

32. Life Insurance: The parties shall be responsible for the life insurance policies in their own names.

33. Children's Personal Items: The children's personal belongings, including without limitation clothing, electronic devices, sports equipment, schoolwork and school supplies, and any prescribed medication, shall travel with the children between the parties' homes as needed. Neither parent shall withhold the children's personal belongings from the other parent.

#### **FINANCIAL ITEMS AND ASSET DISTRIBUTION**

34. Child Support: Child support shall be calculated as according to Utah Code Annotated § 81-6-107 et seq. The Mother's gross monthly income is \$12,651.00 per month. The Father's gross monthly income is \$12,615.00 per month. The parties exercise equal parent-time. For purposes of the Joint Physical Custody Worksheet under Utah Code Annotated § 81-6-107 et seq., each parent shall be credited with 182.5 overnights. Based on the parties' similar incomes and equal parent-time there is no child support awarded. Either party may bring a Petition to Modify Child Support if there is a change in circumstances. Unless the Court orders otherwise, support for each child terminates at the time and shall automatically adjust: (1) a child becomes 18 years of age or has graduated from high school during the child's normal and expected date of graduation, whichever occurs later; or (2) a child dies, marries, becomes a member of the armed forces of the

United States, or is emancipated. The child support is payable one-half on the 5<sup>th</sup> day of each and every month, and one-half on the 20<sup>th</sup> day of each month.

35. Medical/Dental Expenses: The party who can obtain the best coverage at the most reasonable cost will obtain insurance for the medical expenses of the minor children in accordance with Utah Code Annotated § 81-6-208. Father is currently providing said insurance.

a. Each parent shall share equally the out-of-pocket costs of the premium actually paid by a parent for the child's portion of insurance. The child's portion of the premium is 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. This amount shall be automatically deducted from or added to the child support paid or owed.

b. 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.

c. The parent who incurs medical and dental expenses may 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. If neither party is able to secure

said insurance at a reasonable cost, each party shall be responsible for the payment of one-half of all reasonable and necessary medical and dental expenses for the minor children as indicated.

d. If, at any point in time, the dependent children are covered by the health, hospital, or dental insurance plans of both parents, primary and secondary designations shall be determined under the standard insurance “birthday rule,” meaning that the plan of the parent whose birthday (month and day, without regard to year) falls earlier in the calendar year shall be primary coverage and the plan of the other parent shall be secondary. Neither parent shall be permanently designated primary or secondary based on which parent provides insurance at the time of the Stipulation. If a parent remarries and his or her dependent children are not covered by that parent’s plan but are covered by a step-parent’s plan, the step-parent’s plan shall be treated as the plan of the remarried parent for purposes of the foregoing rule.

e. If the parties have double coverage for insurance, each party shall pay their own insurance policy premium.

f. A parent who provides health insurance may receive credit against the base child support award or recover the other parent’s share of the children’s portion of the premium.

36. Childcare Expenses: The parties shall adopt Utah Code Annotated § 81-6-209, and each parent shall equally share the reasonable work-related childcare expenses for the minor children.

37. Dependency Exemption: The parties will share the dependency exemption of the minor children as follows:

a. While there are three minor children, the parties shall claim the dependency exemption for the minor children on a strictly equal, alternating basis as follows: in odd-numbered tax years, Mother shall claim R.M. and A.M. and Father shall claim G.M.; in even-numbered tax years, Father shall claim R.M. and A.M. and Mother shall claim G.M. This allocation is intended to result in each child being claimed by each parent in equal numbers of tax years, and in each parent claiming an equal total number of child-years over the life of the dependency.

b. While there are two minor children, each parent shall claim one child each year, with the parents alternating which child each claims. In odd-numbered tax years, Mother shall claim the older of the two remaining children and Father shall claim the younger; in even-numbered tax years, Father shall claim the older and Mother shall claim the younger.

c. When there is only one minor child, the parties will alternate the dependency exemption for the minor child. The Mother will be entitled to claim the minor child as a dependency exemption for odd-numbered tax years, and the Father will claim the minor child as a dependency exemption for even-numbered tax years.

d. For each tax year in which a parent is allocated a child as a dependent

under this paragraph but is not the IRS-default custodial parent for that child for that year, the other parent shall execute and deliver IRS Form 8332 (or any successor form) for that child by January 31<sup>st</sup> of the year following the tax year. Failure to timely deliver an executed Form 8332 is enforceable by contempt, and the non-complying party shall be liable to the other for any resulting tax detriment, including additional tax, penalties, interest, and reasonable attorney's fees and costs incurred in enforcement.

38. Taxes: The parties have already filed their respective tax returns for tax year 2025, and neither party has any further claim against the other arising out of the 2025 tax year. For tax year 2026 and all subsequent years, the parties shall file separately, and each party shall be solely responsible for the preparation of his or her own return, the cost of preparing his or her own return, and any tax liability owed on, or refund received from, his or her own return. Neither party shall have any claim against the other arising out of the other's separately filed return.

39. Real Property: The parties are selling their home located at 1298 East 2625 North, North Ogden, for a reasonable market value price and shall split equally any proceeds from the home. The parties shall continue to nest in the marital home until the home sells, in accordance with their current nesting practice. All expenses related to the marital home and the parties' ongoing household operations that are currently being paid by either party, including without limitation the mortgage, property taxes, homeowner's insurance, HOA dues, utilities, and reasonable maintenance, shall continue to be paid by the same party who has been paying them since February 2026, on the same allocation as the parties have been observing, until the home is sold or until the particular expense is otherwise terminated by operation of the Stipulation, this

Decree of Divorce, or the natural conclusion of the obligation. The parties will equally share any equity or liability associated with the sale of the home. The parties shall use Matt Nelson as the realtor to sell the home and shall follow all recommendations of the realtor. If no acceptable offer has been received within ninety (90) days of initial listing, the parties shall reduce the listing price in accordance with the recommendation of Matt Nelson, and shall continue to reduce the listing price every sixty (60) days thereafter, in accordance with Matt Nelson's recommendation, until an acceptable offer is received. The parties shall equally divide the net equity from the home 50/50.

40. Land: The parties own land at 1338 East 2600 North, North Ogden, Utah ("the Property"). The parties shall continue to hold the Property as tenants in common in equal shares following entry of this Decree. During the period of joint ownership, the parties shall equally share all payments and costs associated with the Property. Either party may, at any time, propose in writing a plan for disposition of the Property, including but not limited to sale, buyout, partition, development, or continued joint ownership.

41. Personal Property: During the course of the marriage relationship, the parties have acquired personal property. Said personal property of the parties shall be distributed such that the person receiving the item shall be responsible for any associated debt with the item. The parties acknowledge that they have reviewed the values of the assets allocated under this paragraph and agree that the allocation reflects a fair and equitable division consistent with their overall agreement. Title transfers, registration changes, and removal of each party from any insurance policy of the other shall be completed within thirty (30) days of entry of this Decree of Divorce, with each party signing such documents as may be necessary. Each party shall be solely

responsible for any debt, lien, recurring charge, maintenance fee, or tax associated with the items allocated to that party, including without limitation timeshare maintenance fees and vehicle registration fees. The division shall be as follows:

<b><i>Item Description:</i></b>	<b><i>Awarded to:</i></b>
3 time shares	Father
2011 Honda	Father
2015 Subaru	Father
2017 Jeep	Father
2014 QX80	Mother

42. Other items not listed herein shall be divided equitably between the parties as the parties may agree. If the parties cannot agree, they shall return to mediation.

43. Debts: The parties acquired debts during the marriage. Each party will assume, indemnify, and hold the other harmless from liability on, the following debts. The parties acknowledge that they have reviewed the balances of the debts allocated under this paragraph and agree that the allocation is fair and equitable. Mother shall be solely responsible for payment of the Line of Credit and, within thirty (30) days of entry of this Decree of Divorce, shall either: (a) pay off and close the Line of Credit account; or (b) take all steps necessary to remove Father (Scott B. McKay) as an obligor or signatory on the Line of Credit. Mother shall provide Father with written confirmation from the lender that the account has been closed or that Father has been released, as applicable. To the extent any joint creditor will not release the non-paying party from joint liability, the assigned party shall indemnify the other party for any payment, interest, fees, or credit detriment resulting from the assigned party's non-payment:

<b><i>Debt Description:</i></b>	<b><i>Obligation of:</i></b>
Line of Credit	Mother
Student Loans	Father

44. Accumulation of Debt: Neither party will incur additional liability on joint credit cards.

45. Other Debts: The parties are aware of no other joint debts not otherwise addressed in this agreement and each shall pay any and all separate debts in their own names. Should other joint debts be later discovered, it is just and proper that the person responsible for incurring the debt shall be responsible for paying it. Furthermore, the parties shall hold the other harmless in the event of their refusal in payment of any joint obligation.

46. Delinquency in Payments: If either party is obligated on a joint-secured debt, the payment of that debt must remain current. In the event that a payment is not paid in a timely manner, the secured asset must be placed immediately on the market for sale in order to protect the joint debtors. A party who makes payment on a delinquent debt in order to protect his or her credit rating, may seek reimbursement of the payment of that debt in addition to interest and attorney's fees from the other party.

47. Checking and Savings Accounts:

a. All monies in joint savings and checking accounts as of the date of the home being sold shall be split equally between the parties, and any joint accounts shall be closed within thirty (30) days of entry from the date of the home being sold.

b. Each party shall retain monies held in checking and savings accounts solely in his or her individual name as of the date of mediation (May 1, 2026).

48. Retirement Accounts: The parties shall equally divide the marital portion of all retirement,

pension, 401(k), and IRA, and will divide the amount with each receiving ½ of the marital portion. The parties shall equally split the cost associated with splitting the accounts, if any.

49. Business Interest: Mother shall be awarded 100% of the business interest in The Foot Zoning School and all associated income, assets, intellectual property, debts, liability, and tax consequences. Father shall be awarded 100% of the business interest in McKay Venture Ent. and all associated income, assets, intellectual property, debts, liability, and tax consequences. The parties acknowledge that they have reviewed the values of the businesses allocated under this paragraph and agree that the allocation is fair and equitable, with any difference in value being offset by other terms of this Decree. Each party shall hold the other harmless from any tax liability, debt, or claim arising from or related to the business allocate to that party, including without limitation any joint tax-return liability arising from the operation of either business during the marriage.

50. Name: Mother will have the option of restoring her name to Heidi McFarlane.

51. Alimony: Neither party shall be awarded alimony. Both parties waive and relinquish the right to receive alimony from the other both now and in the future.

52. Deeds and Titles: Both parties shall sign whatever documents are necessary to transfer title and quit claim deeds or any other documents necessary that are outlined in this Decree of Divorce and are necessary to implement this Decree of Divorce.

53. Divorce Education: The parties will take the Divorce Education for Parents Class pursuant to Utah Code Annotated § 81-4-410 and the Divorce Orientation Course pursuant to Utah Code Annotated § 81-4-411 within thirty (30) days of the date the Stipulation is signed, and each party

shall provide the other with a certificate of completion.

54. Attorney's Fees and Costs: Each party shall be ordered to assume his or her own costs and attorney's fees incurred in this action.

**END OF DOCUMENT – COURT DATE AND SIGNATURE APPEAR AT THE TOP OF  
THE FIRST PAGE**

APPROVED AS TO FORM:

/s/  
Nathan Carroll  
Attorney for Respondent

**NOTICE**

To Attorney for Respondent:

You will please take notice that the undersigned, Attorney for Petitioner, will submit the above and foregoing Decree of Divorce to the judge of the above-titled court for signature, upon the expiration of seven (7) days from the date this Notice is emailed to you, unless a written objection is filed prior to that time, pursuant to Rule 7 of the Utah Rules of Civil Procedure.

Kindly govern yourself accordingly.

DATED this 5<sup>th</sup> day of May, 2026.

KRISTOPHER K. GREENWOOD, LC

/s/ Christopher Ross  
Christopher Ross  
Attorney for Petitioner

**CERTIFICATE OF DELIVERY**

I hereby certify that on the 5<sup>th</sup> day of May, 2026, I emailed a true and correct copy of the foregoing Decree of Divorce to the following:

Nathan Carroll  
298 24<sup>th</sup> Street  
Ogden, Utah 84404  
nathan@njclegal.com

/s/ Taylor Cleverley