

**THE STATE OF NEW HAMPSHIRE
SUPREME COURT
DECEMBER TERM
2020 SESSION**

**In the Matter of Lura Sanborn and Jeffrey Bart
2020-0080**

**RULE 7 MANDATORY APPEAL FROM
6TH CIRCUIT – FAMILY DIVISION – CONCORD**

**ANSWERING BRIEF OF RESPONDENT
Jeffrey Bart**

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TEXT OF PERTINENT LEGAL AUTHORITY

STATUTES

458-C:7 Modification of Order

I. (a) The obligor or obligee may apply to the court or, when the department of health and human services has issued a legal order of support pursuant to RSA 161-C, to the department, whichever issued the existing order, for modification of such order 3 years after the entry of the last order for support, without the need to show a substantial change of circumstances. This section shall not prohibit the obligor or obligee from applying at any time for a modification based on substantial change of circumstances.

(b) Not less than once every 3 years the department shall provide notice to the parties subject to a child support order payable through the department informing them of their right to request a review, and, if appropriate, the right to apply for adjustment of the child support order. The notice provision may be included as part of the initial support order or any subsequent orders.

(c) Not less than once every 3 years the department shall review all child support orders in which there is an assignment to the department pursuant to Title IV-A of the Social Security Act and, if appropriate, apply for adjustment of the child support order in accordance with the child support guidelines.

II. Any child support modification shall not be effective prior to the date that notice of the petition for modification has been given to the respondent. "Notice" means:

(a) Service as specified in civil actions; or

(b) Acceptance of a copy of the petition, as long as the petition is filed no later than 30 days following said acceptance, and as long as the petitioner provides proof of acceptance by a certified mail receipt. Nothing in this subparagraph shall be construed to affect service as required by law.

III. Whenever the court, pursuant to this chapter, modifies a support order which results in an overpayment of support, the court shall order, absent a showing of undue hardship, the obligee to directly reimburse the obligor for such overpayment of support or order an adjustment to the modified support order until reimbursement of the overpayment has been satisfied. Any reimbursement ordered shall be only for an overpayment that occurs after the date that notice of the petition for modification of support order was given to the respondent. The court shall enter an order for reimbursement as a provision of the modified order, which order for reimbursement shall take effect 30 days after issuance, unless either the obligor or obligee requests, within such 30-day period, a separate hearing to determine the amount and frequency of reimbursement.

458-C:19 (I), (II) and (III) Alimony (effective until January 1, 2019)

I. Upon motion of either party for alimony payments, the court shall make orders for the payment of alimony to the party in need of alimony, either temporary or permanent, for a definite or indefinite period of time, if the motion for alimony payments is made within 5 years of the decree of nullity or divorce and the court finds that:

(a) The party in need lacks sufficient income, property, or both, including property apportioned in accordance with RSA 458:16-a, to provide for such party's reasonable needs, taking into account the style of living to which the parties have become accustomed during the marriage; and

(b) The party from whom alimony is sought is able to meet reasonable needs while meeting those of the party seeking alimony, taking into account the style of living to which the parties have become accustomed during the marriage; and

(c) The party in need is unable to be self-supporting through appropriate employment at a standard of living that meets reasonable needs or is allocated parental rights and responsibilities under RSA 461-A for a child of the parties whose condition or circumstances make it appropriate that the parent to not seek employment outside the home.

II. Upon motion of either party, the court may make orders for the payment of an alimony allowance when such orders would be just and equitable.

III. Upon a decree of nullity or divorce, or upon renewal, modification, or extension of a prior order for alimony, the court may order alimony to be paid for such length of time as the parties may agree or the court orders.

RSA 458:16-a Property Settlement

I. Property shall include all tangible and intangible property and assets, real or personal, belonging to either or both parties, whether title to the property is held in the name of either or both parties. Intangible property includes, but is not limited to, employment benefits, vested and non-vested pension or other retirement benefits, or savings plans. To the extent permitted by federal law, property shall include military retirement and veterans' disability benefits.

II. When a dissolution of a marriage is decreed, the court may order an equitable division of property between the parties. The court shall presume that an equal division is an equitable distribution of property, unless the court establishes a trust fund under RSA 458:20 or unless the court decides that an equal division would not be appropriate or equitable after considering one or more of the following factors:

(a) The duration of the marriage.

(b) The age, health, social or economic status, occupation, vocational skills, employability, separate property, amount and sources of income, needs and liabilities of each party.

(c) The opportunity of each party for future acquisition of capital assets and income.

(d) The ability of the custodial parent, if any, to engage in gainful employment without substantially interfering with the interests of any minor children in the custody of said party.

(e) The need of the custodial parent, if any, to occupy or own the marital residence and to use or own its household effects.

- (f) The actions of either party during the marriage which contributed to the growth or diminution in value of property owned by either or both of the parties.
- (g) Significant disparity between the parties in relation to contributions to the marriage, including contributions to the care and education of the children and the care and management of the home.
- (h) Any direct or indirect contribution made by one party to help educate or develop the career or employability of the other party and any interruption of either party's educational or personal career opportunities for the benefit of the other's career or for the benefit of the parties' marriage or children.
- (i) The expectation of pension or retirement rights acquired prior to or during the marriage.
- (j) The tax consequences for each party.
- (k) The value of property that is allocated by a valid prenuptial contract made in good faith by the parties.
- (l) The fault of either party as specified in RSA 458:7 if said fault caused the breakdown of the marriage and:
 - (1) Caused substantial physical or mental pain and suffering; or
 - (2) Resulted in substantial economic loss to the marital estate or the injured party.
- (m) The value of any property acquired prior to the marriage and property acquired in exchange for property acquired prior to the marriage.
- (n) The value of any property acquired by gift, devise, or descent.
- (o) Any other factor that the court deems relevant.

II-a. Tangible property shall include animals. In such cases, the property settlement shall address the care and ownership of the parties' animals, taking into consideration the animals' wellbeing.

III. If either or both parties retain an ownership interest in an education savings account held on behalf of a child of the marriage, including a qualified tuition program under 26 U.S.C. Section 529, the court may, in its discretion, preserve the account for its original purpose or may treat the account as property of the marriage subject to equitable division under this section.

IV. The court shall specify written reasons for the division of property which it orders.

COURT RULES

Family Division Rule 2.29 Effective Dates

A. *Uncontested Matters.* Decrees in uncontested cases where the parties have filed a permanent agreement shall become effective on the date signed by the judge, or countersigned by a judge pursuant to RSA 490-D:9, unless otherwise specified by the Court.

B. *Contested and Defaulted Matters.* In contested cases or upon the default of either party, the following rules apply.

1. The following orders are effective upon the issuance of the clerk's notice of decision, unless the court specifies, either orally or in writing, another effective date:

- a. Temporary orders;
 - b. Parenting plans;
 - c. Uniform support orders
 - d. Orders for alimony or payments of on-going expenses; and
 - e. Provisions concerning the welfare of a child or the safety of a party,
- at the discretion of the court.

2. All orders other than those described in subsection 1 are effective on the 31st day from the date of the clerk's notice of decision unless the order specifies another effective date, a party files a timely post-decision motion (see Supreme Court Rule 7(1)(c)), or a party files an appeal.

3. If any party files a timely post-decision motion, but no appeal is filed, all orders other than those described in subsection 1 are effective on the 31st day from the date of the clerk's notice of decision on the motion or another date at the discretion of the court.

4. If any party files an appeal, all orders described in subsection 1 shall continue in effect until the supreme court mandate or the conclusion of such further proceedings as the supreme court may order, whichever is last. During this period, no orders as to marital status or parentage or as to property division shall take effect.

5. Nothing in this Rule modifies Family Division Rule 1.31 or Supreme Court Rule 7 as to the time for filing an appeal.

C. Inactive Cases. All domestic relations cases which have been placed on hold by request of the parties shall be dismissed after six (6) months unless there is a request by a party to reactivate the case, or a request for a further extension for good cause.

ARGUMENT

- I. **The trial court erred as a matter of law by ordering that Mr. Bart's child support obligation shall be automatically modified on an annual basis, retroactive to the beginning of the prior calendar year, without any judicial determination that the new amount of child support is just and appropriate.**

In her brief, Ms. Sanborn argues that the trial court properly exercised its discretion (a) in requiring Mr. Bart to update his income disclosure annually, and (b) by imposing an automatic recalculation of child support each year based on the updated figures. Ms. Sanborn argues that this was a proper discretionary decision supported by the record and the “equities of the case.”

A. Annual Disclosure of Income

Ms. Sanborn devotes a portion of her brief to arguing that the annual exchange of tax returns as ordered by the trial court is allowed under New Hampshire law. This is a strawman argument as Mr. Bart has not appealed this portion of the Final Decree. Mr. Bart does not object to the annual exchange of tax returns. Instead, he objects to the automatic recalculation of his child support obligation each year, retroactively, and without a hearing or any other form of judicial review to determine whether the new amount is just and appropriate. See RSA 458-C:7.

B. Automatic Recalculation of Child Support

Ms. Sanborn argues that “the Court has long blessed automatic escalation or recalculation clauses as a way to reduce the need of parties to go to court...” yet she can only cite one case where such a clause was so blessed - Heinze v. Heinze, 122 N.H. 358 (1982). Her reliance on Heinze, however, is misplaced. Heinze was decided in 1982 before passage of the existing child support statute, including RSA 458-C:7 (circa 1991) which established the current statutory scheme for the modification of child support orders, including the prohibition on orders retroactive to a date prior to notice of a petition for modification based on either (a) a substantial

change in circumstance or (b) the passage of three years since the prior child support order. In In re: Donovan, 152, N.H. 55 (2005), which Ms. Sanborn also cites, this Court reversed a trial court's order that imposed an escalation clause on a child support obligor.

Lacking any substantive legal argument, Ms. Sanborn resorts to *ad hominem* attacks on Mr. Bart and argues that the child support order “was a response to Mr. Bart’s own conduct in this litigation” and is justified due to Mr. Bart’s “credibility deficiencies and his failures to disclose income during the litigation process.” However, there is nothing in the Final Decree which suggests that the trial court believed that the amount of present income attributed to Mr. Bart for child support purposes (\$9,718 per month) was inaccurate, nor did the trial court articulate the claims now made by Ms. Sanborn as the basis for its order.

Although the trial court found that certain income was not identified until the filing of the petition for divorce (Final Decree, App. to Respondent’s Answering Brief at p. 31), this income involved the parties’ 2014, 2015 and 2016 tax returns that were jointly filed when the parties were still together. (Append. to Petitioner’s Brief at p. 9; Request #118). The trial court found that the amended returns filed by Mr. Bart for each of these years corrected this issue. (Final Decree, App. to Respondent’s Answering Brief at p. 37). No evidence was presented at the final hearing which suggests that this underreporting of income, of which Ms. Sanborn was aware (Tr. at 861), had any impact on the 2018 tax returns used by the trial court in part to calculate Mr. Bart’s child support obligation.

Ms. Sanborn’s allegation that Mr. Bart failed to disclose his income during the litigation process is particularly egregious and unsupported by the record. In fact, the trial court specifically rejected these claims. In response to her request for attorney’s fees, the trial court found that, “[Ms. Sanborn] has not demonstrated that [Mr. Bart’s] conduct with regard to

discovery was conducted in bad faith....” (Final Decree, Add. to Respondent’s Answering Brief at p. 41). The trial court further stated that Ms. Bart and his counsel had provided complete copies of his bank statements and tax returns and that neither Ms. Sanborn nor her counsel were able to identify “any document that [Mr. Bart] refused to provide in discovery.” *Id.* Mr. Bart testified about the voluminous discovery, including Quickbooks data, provided to Ms. Sanborn’s counsel dating back six years and that nothing requested was denied. (Tr. at 947-956). Thus, while the trial court found that Mr. Bart’s income was difficult for everyone involved to ascertain (Final Decree, Add. to Respondent’s Answering Brief at p. 41), it did not find that this was the fault of Mr. Bart. (*Id.*).

Rather than address the statutory arguments made in Mr. Bart’s brief, Ms. Sanborn alleges that the trial court is a court of equity and has the inherent authority to fashion remedies that circumvent the statutory requirements set forth in the child support statute. However, such an argument was rejected by this Court in *In re Albert*, 155 N.H. 259 (2007). *In Albert*, this Court reversed the trial court’s decision to calculate the father’s gross income in a manner that was inconsistent with the statute notwithstanding any finding that the father was “not credible or forthright.” *Id.* at 262. While the credibility and forthrightness of a party may be considered by a trial court when accepting evidence, these are not grounds for ignoring the plain meaning of the statute. *Id.* Thus, even if the trial court had expressed a lack of confidence in its finding of Mr. Bart’s present income based upon an alleged lack of forthrightness (it did not), this would not be grounds for ignoring the statutory requirements set forth in RSA 458-C:7 for the review and modification of all child support orders.

Pursuant to RSA 458-C:7, if Ms. Sanborn receives Mr. Bart’s tax returns in the future and believes that there has been a substantial change in circumstance such that a modification of

child support is warranted, she will have the right to petition the court for relief retroactive to the date Mr. Bart receives notice of the petition for modification. She may also petition the court every three years as a matter of right. However, there is no legal or factual basis for the trial court's decision to adopt a process that avoids the requirements mandated by the legislature in RSA 458-C:7.

II. The trial court erred when it treated marital funds used by Mr. Bart to pay his legal fees as an advance on his share of the marital estate but failed to hold Ms. Sanborn to the same standard.

The trial court specifically found that the use of marital assets by one party during the divorce to pay their legal fees has the effect of requiring the other spouse to pay the other's attorney's fees and, if left uncorrected, would be contrary to New Hampshire law. (Final Decree, Add. to Respondent's Answering Brief at p. 40). In re Hampers, 154 N.H. 275, 291 (2006). Neither party appealed this finding. There is, however, no plausible way to read the Final Decree and not conclude that this rule was not applied equally to both parties.

In her brief, Ms. Sanborn does not deny that she withdrew \$53,259 from marital accounts during the divorce to pay her attorney's fees; however, she argues that the trial court's unequal treatment of these withdrawals was justified as part of the overall property division. However, nowhere in the Final Decree did the trial court articulate the reasons provided by Ms. Sanborn as a basis for its disparate treatment of these withdrawals. The trial court specifically found that a 55-45 division of marital assets was warranted in light of the fact that the business and the real property associated therewith were inherited or gifted from Mr. Bart's family (Final Decree, App. to Respondent's Answering Brief at pp. 35 and 40). The trial court then purported to divide the marital estate to the dollar based on these exact percentages. (Id. at p. 44-45). It is well settled that, regardless of its ultimate decision, the court must specify written findings and reasons for

the division of property which it orders. Magrauth v. Magrauth, 136 N.H. 757, 763 (1993). Here, the trial court provided no written explanation for the inconsistency between its ruling that neither party could be obligated to pay towards the attorney's fees of the other, and its division of marital property which failed to account for Ms. Sanborn's use of the \$53,259.

Ms. Sanborn's claim that the trial court's order is justified because Mr. Bart "dissipated" and "plundered" marital assets is patently false and was not found by the trial court to be true. (Append. to Petitioner's Brief at p. 11; Request #125 not granted). As Mr. Bart testified, the underreporting of income in the years 2014, 2015 and 2016 had no impact on the value of the marital estate as the sums in question were used to support the family. (Tr. at p. 940). No evidence was produced at trial by Ms. Sanborn which demonstrated that assets had been dissipated or had otherwise left the marital estate. If this had been a basis for the trial court's decision, the trial court could have said so in the Final Decree. It did not.

III. The trial court erred as a matter of law when it modified the Final Decree after this appeal had already been perfected to this Court.

Ms. Sanborn argues that Family Division Rule 2.29 (B)(1)(d) does not apply to her real estate taxes because they are not an on an "on-going expense." This argument defies logic. The plain meaning of the word expense is any "financial burden, or outlay: COST." Webster's New Collegiate Dictionary. Ms. Sanborn's real estate taxes, which must be paid twice per year, clearly meet this definition. Real estate taxes are also listed as a specific line item on the "expense" page of the financial affidavit that each party is required to sign under oath and submit to the court in any divorce proceeding. Ms. Sanborn could have addressed this issue in her motion to reconsider following the issuance of the Final Decree and before this Court had jurisdiction over the matter, and her brief provides no explanation for why she failed to do so.

Ms. Sanborn also argues that this order was necessary to maintain the status quo; however, the trial court did not offer this as the basis for its decision and this claim is contradicted by the record below. Ms. Sanborn, who was found to earn \$5,155 per month, was also awarded child support and alimony of \$1,342 and \$1,000 respectively, bringing her total income from all sources to \$7,497 per month. Implicit in the trial court's alimony award is a finding that this award would enable Ms. Sanborn to meet her reasonable needs, including the expenses associated with the home she was awarded.

IV. The trial court properly calculated Mr. Bart's present income for the purpose of calculating his child support obligation.

Trial courts are afforded broad discretion in fashioning divorce decrees, including matters of child support, property division and alimony, and this Court will not overturn such a decision absent an unsustainable exercise of discretion. In the Matter of Crowe & Crowe, 148 N.H. 218, 221 (2002). When reviewing a trial court's discretionary decision making, this Court need only review whether there is an objective basis sufficient to sustain the judgment of the trial court which shall not be disturbed if it could reasonably have been made. In re Kempton, 167 N.H. 785, 792 (2015).

Ms. Sanborn's appeals the trial court's finding that Mr. Bart's total present income for child support purposes is \$9,718 per month. (Final Decree, App. to Respondent's Answering Brief at p. 32). The trial court's finding was consistent with Mr. Bart's financial affidavit which stated that his income from Granite State Candy Shoppe (GSCS) was \$8,334 per month and that his rental income and business profits from a real estate holding company, CMJ Associates (CMJ), was \$1,384.18 per month. (Append. to Petitioner's Brief at pp. 71-75). Although Mr. Bart had capital gains income in 2018 from the sale of stock in an investment account, the

evidence at trial confirmed that this was a one-time event that Mr. Bart would not have going forward. Because the trial court's finding as to Mr. Bart's present income is supported by the record below and is consistent with New Hampshire law, it must be affirmed.

A. Income from GSCS

The trial court's finding that Mr. Bart's income from GSCS was \$8,334 per month (\$100,014 annually) is consistent with the amount reported on Mr. Bart's 2018 tax return. (Append. to Petitioner's Brief at p. 64). Ms. Sanborn does not appear to dispute this finding and, in fact, argues that the trial court correctly used this amount when calculating Mr. Bart's retroactive child support obligation under the temporary orders. (Final Decree, Add. to Respondent's Answering Brief at pp. 32-33; Petitioner's Brief at pp. 40-41).

B. Income from CMJ

With regard to CMJ, Ms. Sanborn argues that the trial court erred by not using the exact figure as reported on Mr. Bart's 2018 tax return and his K-1 (\$36,070, or \$3,005 per month). Ms. Sanborn's position, however, is inconsistent with New Hampshire law.

It is well settled that how federal income taxation statutes define "income" is of little relevance to how gross income is defined under the child support guidelines. In re Taylor, 153 N.H. 700, 704 (2006). This is so because "[t]he objectives of the child support guidelines . . . differ from the objectives of the federal income taxation statutes." *Id.* at 703-04. Thus, it is not incongruous for a trial court to hold that an item of taxable income does not qualify as gross income for child support purposes. In re Albert, 155 N.H. 259, 264 (2007). In order for income to be considered gross income under the child support guidelines, it must actually be available to the child support obligor to meet his or her obligation. Id.

Thus, in Albert, 155 N.H. 259, this Court reversed the trial court's decision to simply use the amount of passive income listed on a child support's obligor's K-1 when determining his income from a real estate holding company. This Court noted that the amount of passive income listed on the K-1 was not necessarily available for the payment of child support, and that real estate holding companies often must make significant principal payments that are not deductible on their tax returns. Id. at 264.

The undisputed evidence at trial was that CMJ is a real estate holding company that owns one building that is encumbered by two commercial mortgages with combined balances totaling approximately \$147,448 (Final Decree, App. to Respondent's Answering Brief at p. 44; Append. to Petitioner's Brief at p. 74), and that the principal payments on these loans in 2018 totaled \$37,972.84. (Tr. at p. 903). Although these principal payments are a required expenditure each month, they are not deductible by CMJ for tax purposes.

In 2018, CMJ also had a depreciation expense of \$16,614 on its tax return. (Petitioner's Exhibit #35, Add. to Respondent's Answering Brief at p. 72). However, unlike the payments of principal described above, depreciation is a non-cash expense that does not require an outlay of funds and, as a result, these funds are available to Mr. Bart to pay child support. Thus, the appropriate method is to add-back this depreciation expense when calculating gross income for child support purposes. In re: Maves & Moore, 166 N.H. 564, 569 (2014).

Here, the trial court correctly calculated Mr. Bart's income from CMJ by using the following calculation as set forth on Mr. Bart's financial affidavit (Append. to Petitioner' Brief at p. 75):

Net Operating Income Per Tax Return	\$37,968.00
Plus Depreciation Expense	\$16,614.00
Less Principal Payments on Debt Service	(37,972.84)
Actual Cash Flow/Income (annualized)	\$16,609.16
Actual Cash Flow/Income (monthly)	\$1,384.18

\$1,384.18 per month represents the actual amount of gross income available to Mr. Bart from CMJ each month to pay child support. The trial court's finding is both supported by the record below and consistent with New Hampshire law and, as such, must be affirmed.

Ms. Sanborn correctly points out in her brief that the trial court's treatment of this income is inconsistent in the Final Decree. When calculating Mr. Bart's income for the period from February of 2018 through December of 2018, the trial court simply used the income as reported on the 2018 K-1 (Final Decree, Add. to Respondent's Answering Brief at p. 32). This was an error of law for the reasons discussed above that, due to the amounts involved, Mr. Bart chose not to appeal. However, this error favored Ms. Sanborn as it resulted in a higher amount of child support for the period in question.

C. Capital Gains Income

The trial court correctly concluded that it would be inappropriate to impute capital gains income to Mr. Bart when calculating his child support obligation going forward. The evidence presented at trial was that Mr. Bart had capital gains in 2018 in the amount of \$21,679 as the result of stocks sold in the CMJ Fidelity account in March and April of that year. (Append. to Petitioner's Brief at p. 91). However, these gains and more were captured and included in the trial court's calculation of child support owed by Mr. Bart for the period from June of 2018

through June 2019 (\$40,000 withdrawal from the CMJ Fidelity account prorated at \$3,333.33 per month). (Final Decree, Add. to Petitioner's Answering Brief at p. 32). Withdrawals from this account totaling \$65,000 were also calculated as an advance on Mr. Bart's share of the marital estate as part of the overall property division. (Final Decree, Add. to Respondent's Answering Brief at p. 45). These two amounts, totaling \$105,000, represent the approximate value of the Fidelity Investments account at the time of the divorce filing. (Add. to Respondent's Opening Brief at p. 74, Request #19).

At the time of trial, the Fidelity account had been reduced to a mere \$1,116.68, which funds were being held in a money market account earning interest income of only 2.02%. (Petitioner's Exhibit #40, Add. to Respondent's Answering Brief at p. 101). Thus, the trial court correctly concluded that the capital gains income earned in 2018 was a one-time event which had already been captured as part of its child support calculation for 2018 and the first half of 2019. (Final Decree, App. to Respondent's Answering Brief at p. 32). No evidence was presented at the final hearing from which the trial court could have concluded that Mr. Bart would have any capital gains income going forward. Thus, it would have been an error of law for the trial court to continue to attribute capital gains income to Mr. Bart for the purpose of determining his child support obligation.

V. The trial court properly exercised its discretion when dividing the marital estate.

Marital property is not to be divided by mechanical formula but in a manner deemed just based upon the evidence presented and the equities of the case. In the Matter of Geraghty & Geraghty, 169 N.H. 404, 417 (2016). Although under RSA 458:16-a, II an equal division of property is presumed to be equitable, the trial court may decide otherwise after considering one or more of the factors designated in the statute. The statutory factors that the court may consider,

include, but are not limited to, (a) the value of property acquired prior to the marriage and property acquired in exchange for property acquired prior to the marriage; and (b) the value of property acquired by gift, devise, or descent. RSA 458:16-a II (m) and (n). The court need not consider all of the enumerated factors or give them equal weight. Geraghty, 169 N.H. at 417.

Here, the record below supports the trial court's finding that the parties' interests in both GSCS and CMJ "have been in [Mr. Bart's] family for nearly 100 years" and were "inherited and/or gifted to [Mr. Bart]." (Final Decree, Add. to Respondent's Answering Brief at p. 35)(Add. to Respondent's Opening Brief at pp. 76-77, Requests #34-53)(Tr. at pp. 806-823). The trial court also found that these business assets, after deducting for the mortgages on the property owned by CMJ, were worth \$823,400, or approximately 46.85% of the entire marital estate (i.e. \$823,400/\$1,757,342). (Add. to Respondent's Answering Brief at pp. 44-45). Having made these findings, the trial court properly exercised its discretion in awarding Mr. Bart 55% of the marital estate.

This Court has held that a trial court may award an unequal division of marital assets where significant assets, including business interests, were brought into the marriage, or either inherited or gifted from the family of one of the parties. McAlpin v. McAlpin, 129 N.H. 737 (1987); Grandmaison v. Grandmaison, 119 N.H. 268 (1979).

Ms. Sanborn does not deny that the interests in GSCS and CMJ were either gifted or inherited from Mr. Bart's family (Petitioner's Brief at pp. 45-46), but instead argues that other "factors the trial court is permitted to consider weighed in Ms. Sanborn's favor." However, as noted above, the trial court is not required to weigh all the statutory factors equally, if at all.

Geraghty, 169 N.H. at 417. Because the trial court's division of marital property is supported by the record below, it must be affirmed.

VI. The trial properly exercised its discretion when awarding Ms. Sanborn alimony of \$1,000.00 month for 69 months.

Ms. Sanborn appeals the trial court's decision to award her alimony of \$1,000 per month for 69 months. The trial court ruled, and the parties agreed, that the prior version of RSA 458:19 applies as this case was filed prior to January 1, 2019.

Pursuant to the statute, the trial court may award alimony, either temporary or permanent, for a definite or indefinite period of time, if it finds that: (1) the party in need lacks sufficient income, property, or both to provide for her reasonable needs, considering the style of living to which the parties have become accustomed during the marriage; (2) the payor is able to continue to meet his own reasonable needs, considering the style of living to which the parties have become accustomed during the marriage; and (3) the party in need cannot be self-supporting through appropriate employment at a standard of living that meets reasonable needs. RSA 458:19.

The trial court's award of alimony is supported by the evidence submitted at trial and, as such, represents a proper exercise of the trial court's discretion. As noted above, the trial court found that Mr. Bart had monthly gross income of \$9,718 per month. The trial court also found that Ms. Sanborn, who is employed as a librarian at St. Paul's School, has monthly gross income of \$5,115 from this employment. (Add. to Respondent's Opening Brief; Request #6). When Mr. Bart's child support and alimony obligations as set forth in the Final Decree are subtracted from his gross income and added to that of Ms. Sanborn, she is left with more income each month to

meet her reasonable needs than is Mr. Bart. This calculation does not account for the fact that Mr. Bart must pay taxes on the child support and that he is in a higher tax bracket than is Ms. Sanborn.

	Mr. Bart	Ms. Sanborn
Monthly Income	\$9,718.00	\$5,155.00
Child Support	-\$1,342.00	\$1,342.00
Alimony	-\$1,000.00	\$1,000.00
Net Total	\$7,376.00	\$7,497.00

Moreover, it must be noted that, pursuant to the Parenting Plan issued at the time of the Final Decree, the trial court ruled that a shared parenting schedule was in the child's best interest. (Final Decree, Add. to Respondent's Answering Brief at p. 31). As a result, Ms. Sanborn has no greater need for income than does Mr. Bart. Mr. Bart must also provide a home and otherwise meet the child's financial needs 50% of the time. The trial court also found that both parties were frugal and had modest expenses. (Final Decree, App. to Respondent's Answering Brief at p. 34).

Ms. Sanborn also argues that the Court should have awarded her alimony for 72 months, not 69 months. This argument, however, ignores the fact that Ms. Sanborn, who was age 41 at the time of the final hearing, received temporary alimony at a higher amount (\$1,500 per month) from February of 2018 until the issuance of the Final Decree. Under the terms of the Final Decree, Mr. Bart's total alimony obligation will end up running more than seven years from February of 2018 until August 1, 2025. This duration is quite generous to Ms. Sanborn in light of the duration of the marriage (less than 13 years as of the date of filing) and the rehabilitative purpose of alimony under New Hampshire law. In re Nassar, 156 N.H. 769 (2008).

CONCLUSION

For the forgoing reasons, Mr. Bart respectfully requests (1) that the provisions in the Final Decree that require the automatic recalculation of child support retroactively each year be vacated; (2) that this matter be remanded back to the trial court to correct the division of marital assets to account for the \$53,259 used by Ms. Sanborn for her legal fees; and (3) that the trial court's Order of May 18, 2020 be vacated. Mr. Bart also requests that the Court deny Ms. Sanborn's appeal and affirm the issues raised by her in her brief.

REQUEST FOR ORAL ARGUMENT

Mr. Bart requests oral argument to be presented by Patrick J. Sheehan, Esquire.

RULE 16(3)(i) CERTIFICATION

I certify that the appealed decisions are in writing and are appended to this brief beginning on page 25.

RULE 16(11) CERTIFICATION

I certify that the foregoing brief complies with the word limitation of 9,500 words for an answering brief where a cross-appeal has been filed and that it contains 4,435 words.

Respectfully submitted,

JEFFREY BART

By his attorneys,

SHEEHAN LAW OFFICE, PLLC

Dated: December 30, 2020

By: /s/ Patrick J. Sheehan

Patrick J. Sheehan, #11881
Sheehan Law Office, PLLC
35A Pleasant Street
Concord, N.H. 03301
(603) 715-2560
patrick@pjsheehan.com

**** CERTIFICATE OF SERVICE ****

I hereby certify that a copy of the foregoing motion was delivered on this date via electronic service through the e-filing system of the NH Supreme Court to Attorney Jeremy Eggleton, Esq, counsel for Lura Sanborn.

/s/ Patrick J. Sheehan

ADDENDUM

Final Decree of Divorce dated November 4, 201925

Order of May 19, 2020 on Petitioner’s Motion to Enforce Temporary Decree Regarding
Taxes on Marital Home63

CMJ Associates, LLC 2018 Tax Return (Petitioner’s Exhibit #35).....67

Fidelity Investment Account Statement of June 30, 2019 (Petitioner’s Exhibit #40).....101

**THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
NH CIRCUIT COURT**

6th Circuit - Family Division - Concord
32 Clinton Street
Concord NH 03301

Telephone: 1-855-212-1234
TTY/TDD Relay: (800) 735-2964
<http://www.courts.state.nh.us>

NOTICE OF DECISION

**PATRICK J. SHEEHAN, ESQ.
SULLOWAY & HOLLIS
35A PLEASANT STREET
CONCORD NH 03301**

Case Name: **In the Matter of Lura Sanborn and Jeffrey Bart**
Case Number: **629-2017-DM-00409**

Enclosed please find a copy of the Court's Order dated November 04, 2019 relative to:

SEE ATTACHED COURT ORDERS

**Parenting Plan
Uniform Support Order
Uniform Alimony Order
Final Decree on Petition for Divorce
ORDER**

Any party obligated to pay child support is advised that it is his/her responsibility to keep the Court (and the Division of Human Services if appropriate) advised of his/her current mailing address in writing, until such time as support payments are terminated.

It will cost \$40.00 for a certified copy of your decree.

This matter will become final on 12/19/2019 known as the Judgment Day, if no objections or appeals are filed. Objections must be filed with this court within 10 days of the date of the Notice of Decision, appeals to the Supreme Court within 30 days.

The Clerk's office is in possession of exhibits belonging to:
P/R

If you wish to have these exhibits returned, you must pick them up no later than 10 days after the effective date of the decree. If the effective date is stayed by an appeal, Motion for Reconsideration or the like, the effective date will be pursuant to Superior Court Rule 74.

Any unclaimed exhibits will be destroyed after that date.

PLEASE BRING THIS LETTER WITH YOU.

November 18, 2019

Theresa A. McCafferty
Clerk of Court

(152)

C: Judlth Ann Fairclough, ESQ

**THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
NH CIRCUIT COURT**

MERRIMACK COUNTY

6th CIRCUIT – FAMILY DIVISION – CONCORD

**In the Matter of:
Lura Sanborn, Petitioner, and Jeffrey Bart, Respondent
Case No. 629-2017-DM-00409**

ORDER

This matter was before the Court for a multi-day Final Hearing that began on May 21, 2019 and concluded on September 5, 2019. The Petitioner (“Mother”) was represented by Attorney Judith Ann Fairclough, who was assisted by other attorneys from her firm. The Respondent (“Father”) was represented by Attorney Patrick J. Sheehan.

The parties were married in Portland, Maine on July 16, 2005. They are the parents of Walden Sanborn Bart (DOB 7/7/08).

Mother initiated the divorce proceedings in September of 2017. Father filed a Cross Petition. By Stipulation, approved January 18, 2019, the parties waived their respective fault claims and proceeded with a divorce on the ground of irreconcilable differences.

The disputed issues before the Court are as follows:

- a. Parenting Plan
- b. Child Support
- c. Alimony
- d. Value of business interests and real estate
- e. Overall division of marital assets and liabilities
- f. Health insurance coverage for respondent
- g. Motion for Contempt

The Court adopts the following findings of Fact and Rulings of Law:

Petitioner's: 1,2, 6, 7-9, 12, 13-14, 23, 25, 32, 40, 44, 46-48, 50, 52, 54, 56-62, 66, 70, 79, 81-83, 85, 87-91, 94, 96, 101-102, 104-105, 112, 118-122, 127-130, 133-134, 140-141, 146, 151, 153-155, 157-158, 260, 165, 168, 171-175, 180-183, 190-196, 199, 203, 216, 230-232, 251-252, 256, 260-261, 268, 270-271, 276, 280, 300-301, 304, 311,

Respondent's: 1-10, 14-16, 18-19, 21, 23-26, 28-29, 34-40, 42-54, 56-60, 65, 70, 73, 76-92, 96, 101-102 and 20, 22, and 30 as amended

- 20 amended to read Exhibit 38;
- 22 amended to read that the amount paid was \$55,047.72,
- 30 amended to clarify that the inspection was ordered October 18, 2018 and conducted October 23, 2018.

Pursuant to RSA 401:15 and applicable case law, Geiss v. Bourassa, 140 N.H. 629 (1996), Holliday v. Holliday 139 N.H. 213, 219 (1994), and Howard v. Howard 129 NH 657 (1987), the narrative set forth in this order and any proposed findings and rulings actually granted constitute the Court's finding of fact and rulings of law. Any of the parties' requests for Findings and Rulings not incorporated or granted, either expressly or by implication, are rejected as argumentative, irrelevant or improper.

General History

Mother first met Father in 1996, when she was in high school. Father's family owned Granite State Candy Shoppe ("GSCS"). Mother interviewed with and was hired by Father for employment in the store. Mother was eighteen and Father was twenty seven when they began dating. The parties maintained a relationship throughout Mother's time in college.

GSCS is a family owned business that was established in 1927 by Father's grandfather. Eventually, Father's father and uncle took over the operation. GSCS sells chocolates, candies, roasted nuts and ice cream. GSCS sells products it makes onsite and products that it purchases and repackages. There are two store locations. The main store is located in a building that was and is still owned by the Bart family. The second store is in Manchester.

Mother has been employed throughout the marriage as a librarian at St. Paul's School in Concord. Initially she was a twelve month employee but she now works ten months of the year, allowing her to be home for July and August. Father operates GSCS and oversees rental properties. He testified that at some point he has done every job associated with the business from waiting on customers to fixing broken equipment and taking out the trash.

Mother represented that before the couple separated, she was responsible for the majority of their son's care. She did all of the transportation, coordinated playdates and arranged extracurricular activities.

Father disagreed with Mother's representation and testified that he also transported Walden to and from school. By way of example, he explained that he took care of Walden exclusively on Wednesday nights when Mother was working. He stated that on those nights he would pick Walden up from daycare, feed him, give him a bath and make sure that he brushed his teeth.

Father also challenged Mother's claim that he was not an involved parent. He represented that he and Walden enjoy hiking and biking together.

Due to the nature of Father's business, he often works long hours. Mother testified that during the marriage he regularly worked 12-14 hour days, six or seven days/week. She stated that his hours were even longer during the holidays. However, before the divorce was filed, Father began to cut back on his work schedule. He stopped working on Saturdays and began taking Walden to activities and attending medical appointments.

Although Mother appreciates Father's new involvement in Walden's life, she is concerned about the money that he is spending on their son. Financially, Mother is unable to compete with Father's

outings and adventures. She testified that this financial imbalance creates confusion for Walden and allows Father to be the "fun" parent.

Mother acknowledged that Walden loves Father. Father stated that Mother is a wonderful mother and he recognizes how important it is for Walden to have a relationship with both parents.

The parties approach parenting differently and each takes issue with the actions and decisions of the other.

Mother is concerned with Walden's care when he is with Father. Mother described an occasion when Father brought Walden to school on his motorcycle. Mother disapproved. She also stated that Father brews his own beer and one day, after Father's parenting time, Walden came home from school with an empty beer bottle. Mother did not feel it was appropriate for Walden to have a beer bottle in school. Additionally, she is worried because Walden and Father have discussed Walden riding his bike to school next year; Mother believes the road is too busy.

Father denied that his actions and decisions have put Walden in harm's way.

Father disputed Mother's concerns regarding the beer bottle that Walden brought home from school. Father explained that he brews his own beer and has special labels that he applies to the bottles. On one occasion, Walden was assisting him with filling the bottles and applying the labels. Walden requested a souvenir and Father sent him home with an empty bottle. He was instructed to keep it in his bag and not remove it at school. Father represented that he was not contacted by the school and there were no issues with Walden having the bottle.

Father admitted that he took Walden to school on the back of his motorcycle. Walden was appropriately dressed in a full helmet and boots. Father explained that it was the last day of school and Walden had requested this mode of transportation. Father reported that he lives about a mile from the school and Mother was aware that occasionally he would ride with Walden on the back of the motorcycle. They had been taking short trips such as this, since before the divorce was filed.

Neither party believes that the other parent is effectively co-parenting. Mother feels that Father makes decisions without discussion. This was highlighted to her by the events surrounding Walden's summer plans. Mother indicated that Walden has an Individualized Education Program ("IEP"). Although he is strong in reading, Walden struggles with math. His motivation and focus also need support. In March of 2019, the education team contacted Mother and told her that Walden qualified for the Extended School Year Program ("ESY"). Mother believed that it was in Walden's best interest to attend and she expressed this position to Father in an email. Approximately ten days later, Father emailed Mother and informed her that he had contacted the school and signed documents saying that Walden would not be attending ESY. Instead, he had arranged for a tutor. Mother acknowledged that Father had raised the issue of hiring a tutor at an earlier IEP meeting. However, she believed that Father had made a decision regarding Walden's education, without first consulting her. Further, Mother was under the impression that tutoring would occur at Father's home and per the Temporary Orders, the parties were prohibited from entering each other's home. Thus, she believed the tutoring was designed to restrict her involvement in Walden's education.

Father represented that the parties do not sit down to discuss their conflicts. Instead, they communicate by text message. Recognizing that Walden does not enjoy school, Father suggested that a tutor might be more effective. He also questioned the need for summer school because he and Walden had been working together to improve Walden's math skills. Father indicated that he reached out to Mother in March, to begin a dialogue about the summer plans. Mother referred him to her lawyer (Ex W).

Ultimately, the parties participated in mediation and reached an agreement on Walden's summer schedule. Mother understood the agreement to be that their son would attend summer school for a minimum of 1.5 hours/day. They also agreed to have Walden attend soccer camp. Yet, after signing the agreement, Father contacted Mother and expressed an interest in registering Walden for mountain bike camp. Father's actions made Mother feel like she was being ignored. In her mind, Father had taken control of the whole summer.

To that end, Mother filed a Motion for Contempt. She represented that the parties had attended mediation and agreed that Walden would attend Summer School and play soccer. Mother was concerned because she had already coordinated soccer camp with ESY and Father was discussing an alternate activity with Walden. She felt that the conversation should have remained between the parents rather than discussed with their son.

Mother acknowledged that Father requested to meet with her to discuss Walden's schedule. However, she chose not to meet with Father because he has a history of being dishonest.

Father represented that he offered the mountain bike camp, despite the mediated agreement, because he did not think that the soccer camp plans had been confirmed. He also knew that Walden had not played organized soccer in years and he enjoyed mountain biking. Father believes that Walden should be included in the conversation concerning his activities.

Rulings

After reviewing the pleadings, exhibits and credible evidence submitted at the hearing, including but not limited to the demeanor of the parties, the Court rules as follows:

Pursuant to RSA 458:7-a, the Court grants Final Decree of Divorce on the ground of irreconcilable differences which have caused the irremediable breakdown of the marriage.

Parenting

Mother believes that the routine schedule outlined in the Temporary Parenting Plan should remain in place. Mother argues that this schedule works well for Walden and she continues to have concerns about his care when he is with Father.

Father believes that a more balanced parenting schedule is appropriate. This would allow for fewer transitions for Walden. Father also believes that if the other parent is tied up during his/her parenting time, that that time with Walden should be offered to the other parent. Mother has been unwilling to offer Father parenting time with Walden when she has had to work. Father described one instance in which she left Walden at home, alone, rather than offer that time to Father.

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In the Matter of:
Lura Sanborn, Petitioner, and Jeffrey Bart, Respondent
Case No. 629-2017-DM-00409

RSA 461-A:2, I, states that "because children do best when both parents have a stable and meaningful involvement in their lives, it is the policy of this state...to support frequent and continuing contact between each child and both parents" and to "encourage parents to share in the rights and responsibilities of raising their children after the parents have separated or divorced" unless it is clearly shown to be detrimental.

Having considered the evidence, the Court finds that both parents will be able to provide Walden with love and affection and that both are able to assure that he receives adequate food, clothing, shelter, medical care, and a safe environment. Therefore, a shared parenting schedule is appropriate and in Walden's best interest. *See Parenting Plan*

Child Support

Mother is seeking child support, as well as arrearage. She argued that there is retroactive child support owed because the Court incorrectly attributed health insurance to Father in its calculations for Temporary Support. However, prior to the Final Hearing, no motion was filed with the Court to correct this oversight.

While the Court finds that child support is appropriate, the Court declines to recalculate child support with Lura receiving the credit for the medical support. Although the Court finds that this was a scrivener's error in the child support calculation, this error was not raised until the Final Hearing and the Court does not find that there was proper notice.

Throughout the marriage, the parties maintained separate checking/savings accounts. Each was responsible for certain marital and/or family expenses. Mother claims that she was primarily responsible for costs associated with Walden. She represented that following Walden's birth, a marriage counselor encouraged Father to contribute financially to Walden's care. It was only then that Father began giving Mother money; he would leave \$5000 cash in a zipped bag on her bureau. She used this money to pay for groceries and certain extra-curricular activities. Mother denied ever asking Father about the source of the cash. She believed that he was paid in December and assumed that it was coming from his salary. Mother claimed that she was not aware that the money Father left for her, was income that he neglected to report for tax purposes.

Father disputed this assertion and argued that he and Mother shared expenses. He also denied that she was unaware of the underreported income, stating that he specifically told Mother that the money he gave her had not been included in the couple's reported income from the business and that she should not deposit it into an account.

Following the filing of the divorce petition, Father stopped providing Mother with these funds.

The Court finds that Father has not always been forthright with disclosing his finances. It was not until the filing of the divorce that his underreported income was identified.

Therefore, the Court adds the following to the Uniform Support Order:

Should Jeffrey receive additional income (to include without limitation, guaranteed payments, wages, distributions, dividends or other compensation) such that his income in any tax year exceeds \$9718/month or \$116,616/year, he shall pay additional child support on such additional income. Any additional income shall be run through the New Hampshire Child Support Guidelines Worksheet. The additional income shall be calculated no later than April 15 and paid within ten days of the recalculation. For so long as Jeffrey has an obligation to pay child support, the parties shall annually exchange all state and federal tax returns (by April 15 of each year) and in addition, Jeffrey shall provide all partnership returns within 30 days of their filing as well as draw/distribution records for CMJ and GSCS, as well as all schedules, 1099, and k-1s.

Additionally, the Court recalculates child support for the period of the Temporary Uniform Support Order to the date of the Final Temporary Uniform Support Order, using Jeffrey's monthly income, as determined by the Court for that period of time.

February 2018 through May 2018:

\$8334.50 income from financial affidavit
+ \$3103.91 income from CMJ from Exhibit 35, 2018 k-1 =
\$11,438.41 = monthly income from February to May 2018
Running guidelines, child support should have been \$ 1557
Difference from what he was paying = $328 \times 4 = \$1312$

June 2018 through December 2018:

\$8334.50 income from financial affidavit
+ \$3103.91 income from CMJ from Exhibit 35, 2018 k-1
+ \$3333.33/month income from CMJ for 2018, (\$40,000 withdrawn from CMJ Associates account in June 2018, distributed over twelve month period)
\$14,771.74 = monthly income from June 2018-December 2018
Running guidelines, child support should have been \$ 1984
Difference from child support being paid = $755 \times 7 \text{ months} = \5285

January 2019 through June 2019:

\$8334.50 income from financial affidavit
+ \$3333.33/month income from CMJ for 2018, (\$40,000 withdrawn from CMJ Associates account in June 2018, distributed over twelve month period)
\$11,667.83 for January 2019 - June 2019
Running guidelines, child support should have been \$1587
Difference from what he was paying = $358 \times 6 \text{ months} = \2148

Running guidelines based on Father's August 2, 2019 Financial Affidavit and Mother's July 30, 2019 Financial Affidavit = \$1342 for July until November, 2019.

Difference from what he was paying = $113 \times 5 = \$565$

Adding the differences for the period of time in which the Temporary Order was in place, the Court finds that Father underpaid child support and there is an arrearage in the amount of \$9310 (\$1312 + \$5285 + \$2148 + \$565). Within 30 days of the Notice of this Decision, Father shall pay Mother \$9310.

The Court finds that this recalculation and arrearage Order is appropriate as Father's actual income was unknown until the Final Hearing. (See Paragraph 2 of Temporary Decree).

During the Hearing, Mother claimed that Father had failed to reimburse her for his portion of Walden's uninsured medical expenses. Father argued that Mother paid for these expenses through their HSA fund and that his portion should likewise come from the HSA.

Both parties acknowledged that there is inconsistency between the language in the Temporary Decree and the Temporary Uniform Support Order. The Temporary Decree states that "both parties may access the HSA account to pay their own reasonable and necessary medical expenses and those of Walden provided they account to the other for all withdrawals and payments within 14 days of such withdrawals..." The Temporary Uniform Support Order states that the Obligor/Father is responsible for 2/3 of uninsured medical expenses and the Obligee/Mother is responsible for 1/3 of uninsured medical expenses.

On August 8, 2018, Father filed a Motion to Enforce Temporary Orders and to Compel Accounting of HSA Funds (Docket No. 53). Mother objected. In an Order dated October 25, 2018, the Court noted that "counsel represented...that the pending motions had been resolved." Therefore, the Court declines to make any further Orders as it relates to past expenses and the use of the HSA. The Court finds that any requests for reimbursement or funds related to past uninsured medical expenses have been waived. Going forward, the Court maintains the division established in the Temporary Uniform Support Order and requires the Obligor/Father to pay 2/3 and Obligee/Mother to pay 1/3 of Walden's uninsured medical expenses. *See Uniform Support Order*

Alimony

The parties agreed that the law in effect at the time the lawsuit was filed would govern alimony, rather than the 2018 amendments to that law (effective for cases filed after 1/1/19). The Court finds that Mother lacks sufficient income, property, or both, to provide for her own reasonable needs, taking into account the marital lifestyle. See RSA 458:19, I(a). The Court does not find that Mother is underemployed. RSA 458:19, I(c). Additionally, the Court finds that Father is able to meet his own reasonable needs, taking into account the marital lifestyle and the extent to which the parties must both fairly adjust their standards of living based on the creation and maintenance of separate households. See RSA 458:19, I(b).

Pursuant to RSA 458:19, IV(b) (2018),

In determining the amount of alimony, the court shall consider the length of the marriage; the age, health, social or economic status, occupation, amount and sources of income, **the property awarded under RSA 458:16-a**, vocational skills, employability, estate, liabilities, and needs of each of the parties; **the opportunity of each for future acquisition of capital assets and income**

(Emphases added.)

Again, the Court notes the challenges with establishing Father's income. As the primary owner of both GSCS and CMJ, Father has a much greater opportunity for future acquisition of capital assets and income than does Mother, a salaried employee. And because he is awarded a slightly larger share of the marital estate (see property distribution, below), "the property awarded under RSA 458:16-a" factor favors Mother's receipt of alimony to help meet her reasonable needs.

The Court recognizes that both parties are frugal in their spending and finds that the expenses listed in their Financial Affidavits to be modest.

After considering all of the above, the Court awards alimony. See *Uniform Alimony Order*.

Health Insurance Coverage

The continuation of health insurance benefits on behalf of Jeffrey shall be governed by RSA 415:18, VII-b, COBRA, or other applicable law. Each party shall be responsible for his/her own medical and dental insurance and for paying all of his/her own unreimbursed medical, dental, optical, and other expenses not otherwise covered by insurance.

Mother shall maintain health insurance for Walden.

Property Distribution

Having considered all of the facts and evidence the Court finds that the attached Final Decree of Divorce represents an equitable distribution of the parties' marital estate. See *Final Divorce Decree*.

RSA 458:16-a, II grants the Court the authority to order an equitable division of property between the parties. The Court presumes that an equal division is an equitable distribution of property, unless it decides that an equal division would not be appropriate or equitable after considering a number of factors.

In 2016, the parties refinanced the marital home and applied money from Mother's savings, in order to pay for renovations to their house. The evidence shows that the couple spent over \$85,000 on various projects.

The parties agree on the current value of the marital home. Mother is maintaining that residence, while Father resides in a nearby home, purchased by his mother and for which he is paying rent. Mother is seeking financial assistance for issues within the marital home. Mother had the home professionally inspected and certain areas of concern were identified. Mother asserts that the boiler needs to be replaced, the wood stove does not meet code and there is black mold in the attic. She is interested in converting the home to propane. There is also a fireplace in the home that she would like to replace. The tub is cracked and she has been instructed by a plumber to refrain from using it. Mother asserts that the Temporary Decree requires Father to pay for these extraordinary expenses.

Father disagrees that the repairs identified by Mother qualify as extraordinary expenses. He argues that these conditions existed at the time of the appraisal. Consequently, no further compensation for repairs is warranted.

The Court declines to require Father to pay for repairs to the house. The Court finds that the house issues, that Mother wishes to repair, were present at the time of the appraisal. Therefore, they are including in the valuation of the marital home.

Mother is awarded the marital home and the Court assigns to the home the value, as agreed upon by the parties.

Father is the controlling member of two Limited Liability Corporations which own and operate Granite State Candy Shoppe ("GSCS") and the Concord property in which GSCS is located. Mother is a member of the LLC that owns GSCS, although the source of her ownership was not explained or provided. (The experts each worked around this omission by valuing the "marital" 90% share, without dividing that share into 10% for Mother and 80% for Father.) The candy business and the property in which it is located have been in Father's family for nearly 100 years. The business and property were inherited and/or gifted to Father. Therefore, the Court finds that pursuant to RSA 458:16-a, II (n), an unequal distribution is appropriate.

Valuation of both businesses was contested. Mother introduced a valuation report and expert testimony from Anthony Albright, CPA-ABV¹, who concluded that the value of the marital 90% share of GSCS was \$584,100. Father introduced a valuation report and expert testimony from Richard Maloney, CPA-ABV, who concluded that the value of the same marital 90% share of GSCS was instead \$152,000. Based on the calculations below, the court concludes that the value of the marital 90% share of GSCS is actually \$342,009.

The experts agreed that they both valued GSCS as a going concern, and both valued it for its fair market value. They explained the three principal valuation methods: the income approach, the asset approach, and the market approach. Mr. Albright testified that a closely held business like GSCS would normally be valued using the income approach. However, he placed less emphasis on the income approach in reaching his final valuation because he was concerned about the unreported income that had caused revisions to the tax returns for GSCS for the years 2014, 2015, and 2016. Mr. Albright's final number, \$584,100, was based only 20% upon his income approach method (the "capitalization of earnings" method). The other 80% of that number was based upon two different market approaches. The first was a "market data" method whereby Mr. Albright used a national database called *DealStats* to find comparable sales of confectionary and chocolate businesses of a roughly similar sales range, narrowing their results down to 5 companies sold within the last 20 years. Among these sales was a competitor of GSCS, a company based in Weirs Beach called Kellerhaus, which sold in 2004 for \$775,000, or 1.12 times annual sales. From those 5 comparable sales, Mr. Albright derived a ratio of the Market Value of Invested Capital (MVIC – or the purchase price) to sales for the companies; the mean value of this ratio was 0.71. He applied this as a "P/R Ratio," short for "Price to Revenues Ratio," so he multiplied the value multiple (.709) by the selective revenue

¹ Accredited in Business Valuation, a professional designation awarded to a CPA who specializes in calculating the value of businesses.

base of GSCS (derived from an average of its gross revenues over the years 2014 – 2018). After subtracting interest bearing debt – but before applying a marketability discount (or reducing to the 90% that is part of the marital estate) – Mr. Albright reached a value of \$782,000 by applying the market approach. He weighted this result at 40%, so twice as heavily as his income approach. The second market approach was based upon a “company-specific valuation,” specifically, the 2013 purchase by the company of Michael Bart’s interest. From this purchase, Mr. Albright derived a “control premium,” which he used to calculate the value of GSCS (before marketability discount and 90% ownership) at \$975,000. He also weighted this result at 40%, so twice as heavily as his income approach. Weighting his income approach valuation of \$541,000 at 20%; his “price/ revenues multiple” valuation of \$782,000 at 40%; and his “Subject Company Price/ Revenues Multiple” of \$975,000 at 40%, Mr. Albright found an indicated value for GSCS before marketability discount of \$811,000. Applying a 20% discount for marketability brought him to \$648,800, which he rounded to \$649,000. The marital 90% interest in GSCS, then, is worth \$584,100, in Mr. Albright’s calculation.

Mr. Maloney also testified about his methodology for calculating the value of GSCS under the income approach. Although Mr. Maloney and Mr. Albright used different bases of income for GSCS, the capitalization rate they used – “that rate as an investor you expect to receive from your investment,” according to Mr. Maloney – was very close. Significantly, Mr. Maloney used a weighted average when determining the net income of GSCS – 5x for 2018, 4x for 2017, 3x for 2016, 2x for 2015, and 1x for 2014. He explained that more recent years’ income would generally more closely reflect income going into the future, which a prospective buyer would rely on, so that is how he conducted his analysis under the income approach. His ultimate conclusion of value under the income approach (before discounts) was \$237,232. Mr. Maloney did not value GSCS under the market approach. He did value GSCS under the asset approach, which he explained “usually serves as the minimum value,” and is helpful in cases where a company is not generating income and so its assets are sold off and that is how its buyer makes its money. His conclusion of the value of GSCS under the asset approach – which included no value for goodwill – was \$199,517. He weighted the asset approach at 33% and the income approach at 67%, valuing the company at \$224,661 before applying a 25% marketability discount (taking the value down to \$168,496) and the 90% marital ownership, leading to his conclusion that the marital share of GSCS was worth \$152,000.

Both experts were thoughtful and well-prepared. Both thoroughly explained the normalization adjustments they had conducted in preparing their valuations under the income approach. Common sense and the balance sheets themselves indicate that the value of GSCS is somewhere between the two experts’ valuations. Both Mr. Maloney and Mr. Albright testified that they bring a sanity check, reality check, or common sense to their approaches. As a sanity check for the Court, the average of Mr. Albright’s value and Mr. Maloney’s value, \$584,100 and \$152,000, is \$368,050. Mr. Maloney himself, when asked on cross-examination, could not say that he would advise Mr. Bart to sell his interest in GSCS for \$152,000, even though that was Mr. Maloney’s conclusion of the value of his interest.

The Court is not prepared or qualified to look at the GSCS balance sheets or tax returns and question the normalization adjustments that either Mr. Maloney or Mr. Albright conducted. In the end, the “nitty-gritty” of what the CPAs have done in their expert analyses are unassailable. However, each expert has some big-picture flaws, which either inflated the value of GSCS (in Mr. Albright’s

case) or lowered the value (in Mr. Maloney's case). The Court must address these big-picture issues in order to calculate the true value of GSCS as accurately as possible.

The first and most significant issue apparent in Mr. Albright's approach is the weight that he gave to the market approaches. The Court is not comfortable considering the "company-specific" purchase of Michael Bart's interest in GSCS (and CMJ) as an arms-length transaction from which a revenue multiple may be derived – let alone weighting that value twice as heavily as the income approach. This is a family transaction. Jeffrey Bart testified credibly that the buyout took place when Michael Bart was having a difficult time psychologically, and the buyout was structured in order to give Michael Bart a steady stream of income while removing him from a position where he could harm the family businesses. Perhaps, as Mr. Albright testified, the tax returns surrounding the transaction should have reflected something different if this purchase was at something other than market value. However, Jeffrey Bart testified that GSCS was not appraised prior to this buyout. Perhaps the family all accepted that the stream of income they were supplying to Michael Bart in exchange for his interest actually constituted fair value for the purposes of this sale. That does not mean, however, that it constitutes fair market value for the purposes of a business appraisal six years later in the context of a divorce. The Michael Bart transaction skewed Mr. Albright's numbers very high. The Court will not consider that transaction in calculating the actual fair market value of GSCS.

The reason that Mr. Albright gave for minimizing the weight of the income approach – the lack of certainty regarding the numbers reflected on the tax returns and balance sheets – is a legitimate one, as far as it goes. But both Mr. Albright and Mr. Maloney had access to the amended tax returns for 2014, 2015, and 2016. Those amended returns corrected the underreporting issue and, as far as anyone can tell, accurately reflected the income of GSCS for those years. And, on further investigation, Mr. Albright's quibbles with the condensed version of Quickbooks data that he received did not appear to reflect any nefarious scheme, but rather the fact that he had to work with one full set of data prior to April 2018, and another full set of data from April 2018 forward to the December 2018 appraisal date, and had to reconcile these data sets in a painstaking way.

Mr. Albright is correct that the tax returns from 2017 and 2018 were not amended, and we do not know whether the underreporting that had affected 2014, 2015, and 2016 was also present in 2017 and 2018. The income numbers for 2017 and 2018 were certainly notably lower than in the years where the tax returns had been amended. But that is not a reason to discount the approach that he testified was the approach most relevant to valuing a closely-held business. He testified that he conducts a straight average of revenues, rather than a weighted average like Mr. Maloney does, in order to smooth out any fluctuations over the course of years. Using the straight across average, where 3 of the 5 years had already been corrected and were therefore reliable evidence, Mr. Albright's valuation under the market approach was \$541,000 before discounts. That number should have been given more weight than the 20% Mr. Albright gave it.

Mr. Maloney's numbers, however, were skewed by the weighted average. Although a weighted average may normally be appropriate, so that the most recent years' income is given more weight in estimating future income, in this particular case, the 2017 and 2018 numbers were significantly lower than the numbers from the amended tax years of 2014, 2015, and 2016. Without getting into Mr. Maloney's (supported) normalization adjustments, his normalized net income numbers for the years 2014 through 2018 were as follows:

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Year	2014	2015	2016	2017	2018
RM normalized net income	\$103,410	\$52,637	\$64,513	\$19,810	\$7,615

A straight average of those numbers yields \$49,597, rather than the \$34,636 Mr. Maloney calculated when weighting the most recent years most heavily. But Mr. Albright correctly flagged concerns about underreporting in the not-amended years, 2017 and 2018. Therefore, a more accurate approach, using Mr. Maloney's reasoning favoring more heavily weighting the reliable predictors, is to double-weight the three years for which the parties have amended tax returns, and single-weight the years for which they have not. Each of the years is counted. But those that are reliable get a bit more weight. Applying this weight structure to Mr. Maloney's normalized net income numbers yields:

Year	2014	2015	2016	2017	2018
RM normalized net income	\$103,410	\$52,637	\$64,513	\$19,810	\$7,615
Weight	2	2	2	1	1
Total	206,820	105,274	129,026	19,810	7,615

So the average, weighting the more reliable years slightly more, is \$58,568.13.

To turn this normalized net income into a valuation of GSCS, Mr. Maloney divides normalized net income by the weighted average cost of capital. Mr. Maloney testified persuasively that the "50% debt" that GSCS "owes," which is actually owed to Jeffrey Bart himself, based upon the Michael Bart buyout and Michael Bart's early death, is more equity than it is debt, and therefore should not figure into the weighted cost of capital. He therefore suggested that a buyer would use 75% equity and 25% debt, rather than the 50-50 split that Mr. Albright suggested (based upon his interpretation of the debt to Mr. Bart as an actual debt, rather than equity). Because the Court agrees with Mr. Maloney that the "debt" to Mr. Bart is properly considered equity, Mr. Maloney's 75% equity – 25% debt division appears sensible. Using this split, Mr. Maloney calculated 14.6% as the weighted average cost of capital (including using the capitalization rate that he and Mr. Albright very nearly agreed upon). Dividing \$58,568.13 by 14.6%, the value of GSCS using the revised normalized net income and retaining Mr. Maloney's WACC is \$401,151.58.

As noted above, both Mr. Maloney and Mr. Albright argued persuasively for their normalization adjustments, and both of their income methods deserve consideration in the ultimate valuation of GSCS. And, although due much less weight, Mr. Albright's market valuation method and Mr. Maloney's asset valuation method also enter into the calculation. The experts used the varying approaches – each given the weight they deserved – to verify and support the calculations they had done in the primary approach. Therefore, it is appropriate to weigh the Court-revised Maloney income method valuation of \$401,151.58 at 40%, and the Albright income method of \$541,000 at 40%, the Maloney asset method valuation of \$199,517 at 10%, and the Albright price-revenues multiple method (from DealStats, not the company-specific Michael Bart purchase) of \$782,000 at 10%. Averaging these according to their weights yields a pre-discount value for GSCS of \$475,012 (rounded to the nearest dollar).

Next, the Court must decide whether Mr. Albright's 20% marketability discount or Mr. Maloney's 25% marketability discount is the more appropriate discount in this case. Mr. Albright's Appendix A to his report details studies and cases leading to his conclusion that a 20% discount is appropriate. He acknowledges "that a marketability discount in the range of 35%-40% is near the mean. These studies, however, are all based on non-control interests which implies lack of marketability discounts may be partially blended." Mr. Maloney agreed that no lack of control discount should be applied (although he did suggest that 25% discount for marketability would be more appropriate). Finding Mr. Albright's separation of the marketability discount and lack of control discount to be appropriate, the Court adopts Mr. Albright's 20% marketability discount.

Applying the 20% marketability discount to the \$475,012 valuation of GSCS yields a value of \$380,010. The 90% marital share of that value is \$342,009. Therefore, the Court concludes that the value of the marital share of GSCS is \$342,009.

The second LLC, CMJ Associates, LLC (CMJ), is the entity that owns the real estate containing GSCS and several residential apartments. The evidence of valuation presented was in the form of appraisal of the real estate, rather than CMJ as an entity. Mother presented a real estate appraisal report and expert testimony of Marsha M. Campaniello, who concluded that the fair market value of a fee simple interest in the building at 9-17 Warren Street in Concord (where GSCS has been based since it opened) is \$860,000. Father presented a summary appraisal report of real estate and the expert testimony of Louis Manias, who concluded that the building's leased fee market value is \$650,000. Because Mr. Manias's testimony compellingly explained his valuation, the Court agrees that the building's fair market value is \$650,000. The value of CMJ, then, is \$650,000, adjusted as needed for debts, plus the assets of the two CMJ bank accounts.

By way of brief explanation, Mr. Manias's testimony was so compelling for two main reasons: (1) his extensive knowledge of Concord real estate, and focus upon finding comparable sales in Concord; and (2) his valuation of the building on a square-footage basis, as opposed to a per unit basis, given its status as a mixed-use building as opposed to residential. Ms. Campaniello's approaches, using comparable sales from other municipalities south of Concord, and valuing the building on a per-apartment basis, were less persuasive. The market for buildings in Derry and in Manchester is different from the market in Concord, as Mr. Manias pointed out. Ms. Campaniello compared the rents (on a per-apartment basis) to other rents charged in Concord, but, as Mr. Manias pointed out, the other apartments were not really analogous. The other buildings in downtown Concord that Ms. Campaniello used as a basis for determining appropriate rent are newer and have more amenities. The apartments in CMJ's building are in what Mr. Manias described as "average" condition, in a building that is not handicapped-accessible, and whose parking spaces (a valuable amenity) are not on-site, but in a parking garage approximately a block away, around the corner and across North State Street. The apartments also do not have air conditioning or dishwashers; only one has a washer/dryer hookup. Mr. Manias and Mr. Bart also both testified to the significant deferred maintenance that the building would require, including a new roof (\$50,000), remediation of extensive pigeon waste in the attic (\$36,000) and potential remediation of lead paint around the windows (\$40,000). Ms. Campaniello testified that she had been informed about additional elements of deferred maintenance, such as interconnecting the individual apartments' smoke detectors

(\$50,000) and installing a sprinkler system (\$100,000).² On cross-examination, Mr. Manias was confronted with a 2013 appraisal done by the same company as he works for, Capital Appraisal Associates, although by a different appraiser, which found the value of the building as of 4/1/12 to be \$780,000. Mr. Manias agreed that the market has remained relatively stable. On re-cross, he explained that, although he described the apartments as being in "average" condition in his summary report, the photographs included with the summary report show that they are dated and some are in below-average condition. Although he did not explicitly connect the deferred maintenance issues with the reduction in value between 2012 and 12/31/2018, his testimony and his report as a whole allowed the inference that the deferral of these necessary maintenance items could reasonably explain the decline in value.

The value of CMJ as an entity is not limited to the value of its real estate; the value of any other CMJ assets must be included. At the time that this divorce was filed, CMJ had two reasonably well-funded bank accounts. Now, the Merrimack County Savings Bank CMJ account (#5704) has a balance of \$3,060,³ of which 95% belongs to Jeffrey Bart. The CMJ Fidelity account (#0391), also known as the CMJ investment account, has a balance of \$1,116, of which 95% belongs to Jeffrey Bart. Mr. Bart testified that one large deduction (approximately \$50,000) from the CMJ investment account was used to pay the tax liability for 2014, 2015, and 2016, plus accrued penalties and interest. Ms. Sanborn's asset distribution chart suggests that the CMJ investment account balance is \$64,098. However, Mr. Bart testified that he used the CMJ investment account to pay his legal fees during this divorce. Ms. Sanborn objected that the CMJ accounts were a marital asset, and Mr. Bart countered that Ms. Sanborn had used savings accounts to pay her legal fees as well. Ms. Sanborn should not have to bear the cost of Mr. Bart's legal fees (see attorney's fees discussion below).

Therefore, Mr. Bart's legal fees will be treated as an advance on his share of the property distribution. See In the Matter of Hampers and Hampers, 154 N.H. 275, 291 (2006). The property distribution therefore should take into account Ms. Sanborn's \$65,000 debt incurred for legal fees as a commensurate distribution. One approach would be, as Ms. Sanborn suggests, considering CMJ to have money in its coffers that is no longer there. The court prefers the approach that recognizes the money has been spent, but gives Ms. Sanborn the same benefit of having those litigation expenses paid from marital assets. With this adjustment included, the value of the marital portion of CMJ is 95% of the \$650,000 value of the real estate minus the \$147,448 in commercial loans that both parties recognized⁴ (so $.95 \times [650,000 - 147,448]$, or \$477,424), plus 95% of \$3,060 (which comes out to \$2,907), plus 95% of 1,116 (or \$1,060), for a total of \$481,391 (with each of those numbers rounded to the nearest dollar as necessary). In short, the value of the marital portion of CMJ is \$481,391. See Appendix A

Miscellaneous

Additional Property Settlement

As noted above, the marital estate is being divided slightly unevenly – 55% to Father, recognizing the inherited nature of the assets that created his livelihood and supported the marital lifestyle, and 45%

² Transcript, Day 2, p. 350.

³ Pet'r Ex. 43

⁴ Pet'r Ex. 36

to Mother. To buy out Mother's interest in the marital estate and get to the 45-55 division that is equitable in this case, Father is to pay to Mother the sum of \$215,794.90 within 120 days of the court's Order. See Appendix A.

Attorney's Fees

Mother believes that she is entitled to attorney's fees due to Father's unwillingness to cooperate with discovery.

The general rule in New Hampshire is that each party to litigation must pay her own attorney's fees. In the Matter of Mallett & Mallett, 163 N.H. 202, 211 (2012). Exceptions to this rule include a specific statutory authorization for awarding attorney's fees, an agreement between the parties, or a judicially-created exception to the general rule. Id.; see also Hampers, 154 N.H. at 289. One such judicially-created exception is set forth in Harkeem v. Adams, 117 N.H. 687, 690-91 (1977). "Under the Harkeem exception, an award of attorney's fees to one party is permissible where the other party has acted in bad faith, vexatiously, wantonly, or for oppressive reasons, where the litigant's conduct can be characterized as unreasonably obdurate or obstinate, and where it should have been unnecessary for the successful party to have brought the action." Mallett, 163 N.H. at 211-12 (quoting Harkeem, 117 N.H. at 691).

Mother has not demonstrated that Father's conduct with regard to discovery was conducted in bad faith, such that she is entitled to an award of attorney's fees. Mother's litigation process was very costly throughout, through choices that had little to do with Father's compliance with discovery or not. And, as noted, Father's income has been very difficult to determine. Father and his counsel provided Mother and her counsel with the documentation of Father's bank accounts, and with the revised tax returns. But neither party has pinpointed a document or series of documents that would have allowed Mother to determine Father's income, let alone a document that Father refused to provide in discovery. Father's 7/29/19 Motion to Compel and to Dismiss (court document #88) was denied from the bench because the basis for that motion was Mother's omission of a figure for child support or alimony in her proposed decree shared with Father's counsel. The Court agrees with Mother that Father's income was not determinable. Therefore, omission of alimony and child support numbers on her proposed decree was not in bad faith or intended to surprise. But just as Father has not demonstrated a basis for dismissal of Mother's petition for alimony, Mother has not demonstrated a basis for an award of attorney's fees. Neither party knew what Father's income was. It seems that both parties deduced it over the course of Father's testimony. Mother has not produced evidence from which the Court finds bad faith or vexatious delay.

And Mother does not appear to argue for an award of attorney's fees under the judicially-recognized "exception permitting an award of attorney's fees in divorce cases." Mallett, 163 N.H. at 212; see, e.g., DePalantino v. DePalantino, 139 N.H. 522, 526 (1995); Indorf v. Indorf, 132 N.H. 45, 47 (1989); Salito v. Salito, 107 N.H. 77, 77-78 (1966). "In awarding attorney's fees pursuant to this exception, trial courts must use 'reasonable restraint' and the award must be based upon a finding of 'need on the part of one party and ability to pay on the part of the other.'" Mallett, 163 N.H. at 212 (quoting Indorf, 132 N.H. at 47). "The divorce exception was established to protect both parties' rights to access to the courts and defend against a petition for divorce." Mallett, 163 N.H. at 213. "[T]he theoretical basis for awarding attorney's fees in divorce cases is the potential ability of the court to offset the attorney's fees against the ultimate property distribution." Id.; cf. Morrison v. Holt, 42

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In the Matter of:
Lura Sanborn, Petitioner, and Jeffrey Bart, Respondent
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Order

N.H. 478, 479 (1861) ("If the wife ... prevails, her expenses are usually considered in awarding her alimony." (quotation omitted)); C.S. Garvey, Massachusetts Continuing Legal Education: A Practical Guide to Divorce in New Hampshire, § 5.5.6 (2009) ("More often than not, any advance granted by the trial court will act against your client's property division.").

In this case, as in Hampers, the attorney's fees issue has been addressed in the context of the property division. The money Father spent from the CMJ investment accounts – marital property used for Father's litigation expenses – has been offset against Mother's litigation debt to her counsel. Mother has not pleaded her need and Father's ability to pay, nor has she demonstrated the fees' reasonableness under the procedure outlined in Gosselin v. Gosselin, 136 N.H. 350 (1992). In the absence of these factors, an award of attorney's fees under the divorce exception is not supported.

The Court finds no applicable agreement or exception to the American Rule and declines to award attorney's fees.

Finances/ Tax Liability

Father shall indemnify and hold Mother harmless for any tax liability that may result of Father's underreporting. Until such time as GSCS shares are transferred formally, any tax consequence shall be paid by Father.

Mother's request for her "draw" from GSCS – the amount that was reported on her K-1 – is denied. The K-1 indicates "pass through" income; it may be attributed to her as income for tax purposes without being income that she can actually access. Cf. In the Matter of Hampers & Hampers, 166 N.H. 422, 438-39 (2014) (analogizing self-employment to joint ownership of partnership, which, like LLC or S-corporation, is subject to "pass through" taxation). The distributions that were attributed to her in 2014, 2015, and 2016, while the parties were living together, have been subsumed into the expenses of the marital estate (to the extent they were not provided to Mother in the form of the cash distributions in December that the parties both testified Father provided in those three years). As for the \$4,524 "draw" listed on the 2017 K-1, neither party addressed whether this was actual income or solely pass-through income for tax purposes. Because it is unclear whether this was concrete income that should have been distributed, the Court will not order it distributed; however, Mother should not have to pay any tax on that money. To the extent any tax liability is assessed to Mother as a result of that listed draw, Father shall indemnify her with the taxing entity.

Contempt

Mother argues that Father has violated the Temporary Parenting Plan by not discussing major decisions affecting Walden; not sharing responsibility for all major decisions regarding Walden, including educational, extracurricular and athletic activities; and scheduling activities without first consulting the other parent.

To prevail on her Motion for Contempt, Mother must have established that Father willfully, intentionally and deliberately failed to comply with a Court Order.

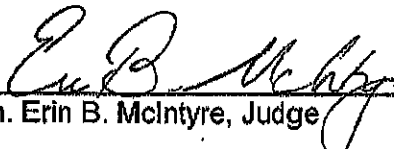
The Court finds that Father disagreed with summer school and made efforts to meet with Mother to talk over his concerns. By Mother's own admission she did not sit down with Father to discuss Walden's schedule because she found Father to be dishonest. The Court finds that Father raised the idea of tutoring with Mother before engaging the tutor. Further, the Court accepts Father's testimony that he returned paperwork to the school declining ESY believing that Mother would also submit paperwork with her opinion.

Additionally, the Court finds that Father's email to Mother in which he raised the issue of Mountain Bike Camp was not a violation of the mediated agreement.

Having made these rulings, the Court cannot find that Father willfully, intentionally and deliberately failed to comply with a Court Order and, therefore, does not find Father in contempt.

So Ordered.

11/4/19
Date


Hon. Erin B. McIntyre, Judge

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Case No. 629-2017-DM-00409

<u>LURA</u>	<u>APPENDIX A</u> <u>ASSET</u>	<u>JEFFREY</u>
	<u>MARITAL HOME</u>	
180,025	46 Stonybrook Lane, Hopkinton (\$332,500 – 152,475)	
	<u>VEHICLES</u>	
(\$2908)	2018 Subaru Legacy (\$15,403 – 18,311)	
	2014 Subaru	\$12,313
	1996 GMC Truck	\$1,400
	<u>2004 Harley Davidson Motorcycle</u>	<u>\$2,945</u>
(\$2908)	Subtotal \$13,750	\$16,658
	<u>BUSINESS ASSETS</u>	
	GSCS (90% interest)	\$342,009
	CMJ real estate (\$650,000 FMV – 147,448 commercial loans = \$502,552) \$502,552 x 0.95 =	\$477,424
	CMJ MCSB Savings #5704 3060 (Ex 43) x .95 =	\$2,907
	CMJ Fidelity #0391 <u>1116 (ex. 40) x .95 =</u>	<u>\$1,060</u>
	Subtotal \$823,400	\$823,400
	<u>BANK ACCOUNTS</u>	
\$2,000	Merrimack County Savings Bank (MCSB) Checking #8312	
	MCSB Checking #7986	\$1,044
<u>\$3,193</u>	<u>Fidelity Investment #4915</u>	
\$5,193	Subtotal \$6237	\$1,044

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Lura Sanborn, Petitioner, and Jeffrey Bart, Respondent
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APPENDIX A. CONTINUED

<u>LURA</u>	<u>ASSET</u>	<u>JEFFREY</u>
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TAX DEFERRED/ RETIREMENT ASSETS

\$140,537	Fidelity Roth IRA #5071	
\$80,680	SPS Fidelity 403(b)	
\$108,261	SPS TIAA	
\$89,541	SPS Unified Trust	
\$38,680	HealthEquity HSA #1164	
	Fidelity Roth IRA #9649	\$183,537
	<u>Fidelity IRA #2924</u>	<u>\$157,694</u>
	Subtotal	
\$457,699	\$798,930	\$341,231
	Grand Subtotals of All Assets	
<u>\$640,009</u>	<u>\$ 1,822,342</u>	<u>\$1,182,333</u>

DEBTS

Each party's own	Credit Cards	Each party's own
Each party's own	Family Loans	Each party's own
(\$65,000)	Attorney's Fees	Paid from CMJ assets
	Total of Marital Estate	
<u>\$575,009</u>	<u>\$1,757,342</u>	<u>\$1,182,333</u>
	Adjustment to 45%/55%	
\$790,803.90	Subtotals	\$966,538.10
45%	on \$1,757,342	55%
<u>\$215,794.90</u>	<u>Equalization Payment</u>	<u>\$(215,794.90)</u>
\$790,803.90	\$1,757,342	\$966,538.10
(45%)	Total	(55%)

**THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
NH CIRCUIT COURT**

MERRIMACK COUNTY

6TH CIRCUIT - FAMILY DIVISION - CONCORD

**In the Matter of: Lura Sanborn and Jeffrey bart
Case No. 629-2017-DM-00409**

FINAL DECREE ON PETITION FOR DIVORCE

This decree is

Ordered by the Court after hearing on May 21, 28, August 2, 9, 16 and September 5, 2019, at which petitioner/respondent appeared.

1. Type of Case:

DIVORCE:

A decree of divorce is granted to the petitioner/respondent based on:

Irreconcilable differences that have caused the irremediable breakdown of the marriage; or

Grounds stated in the petition. Cross Petition, if any, is dismissed.

2. Parenting Plan and Uniform Support Order

See attached Parenting Plan and Uniform Support Order.

3. Dependents

The parties shall claim the minor child(ren) and/or other qualifying relative as dependent(s) for all income tax purposes, in the following manner:

Petitioner, if otherwise qualified under federal/state law, shall be entitled to claim Walden Sanborn Bart as tax dependent(s) for odd years. Should Walden attend St. Paul School then Lura is awarded the dependency exemption for all years of Walden's attendance to insure the 90% tuition discount available to her through her employment at St. Paul School.

Respondent, if otherwise qualified under federal/state law, shall be entitled to claim Walden Sanborn Bart as tax dependent(s) for even years

A parent may only claim a child as a dependent if that parent is current on child support for the applicable tax year.

4. OPTIONAL: Post-Secondary Educational Expenses

IMPORTANT NOTE: The Court cannot order parties to pay for college or other educational expenses beyond the completion of high school unless BOTH parties agree. However, if the parties agree to contribute to these expenses by checking the boxes in Section 4, below, this agreement will become an enforceable order of the Court.

The parties agree to contributions to college or other educational expenses beyond the completion of high school in the following manner: **N/A**

Type of contribution (check all that apply):

Contributions to an account by Petitioner Respondent Both

(Specify the amount and frequency of contributions and account information. Also specify what will happen to the contributions in the event the child does not incur post-secondary educational expenses):

Contribution of an asset:

(Specify the account or other asset being contributed and its current balance or value. If an asset is identified specify how the asset will be used. Also specify what will happen to the contributions in the event the child does not incur post-secondary educational expenses):

Payments shall be made as post-secondary education expenses are incurred.

Payments shall be made by Petitioner Respondent Both

(Specify amount to be paid by each party or the percentage or other formula agreed upon to determine the post-secondary education expense obligation agreed to by the parties):

Select one of the following:

Both parties agree that this post-secondary educational expenses agreement IS modifiable based on the substantial change in circumstances that was not foreseeable when the agreement was signed.

Both parties agree that this post-secondary education expense agreement is NOT modifiable and the specific dollar amount to be contributed by either or both parents is set forth above.

Note: Before any court hearing to modify or enforce the agreement described above, the parties shall participate in mediation.

5. Guardian ad Litem Fees

N/A

6. Alimony

See attached Uniform Alimony Order.

Alimony shall terminate in the event of the death of Lura but shall continue in the event of the death of Jeffrey. The taxability of alimony shall be governed by the Internal Revenue Code.

7. Health Insurance for Spouse

The continuation of health insurance benefits on behalf of Jeffrey shall be governed by RSA 415:18, VII-b, COBRA, or other applicable law. Each party shall be responsible for his/her own medical and dental insurance and for paying all of his/her own unreimbursed medical, dental, optical, and other expenses not otherwise covered by insurance.

8. Life Insurance

Each party is awarded any and all life insurance policies owned by that party, free and clear of any right, title, or interest of the other.

Jeffrey shall maintain a life insurance policy in the minimum amount of \$250,00 designating Lura as trustee for the benefit of the child. This obligation shall continue as long as the insured is obligated to pay support.

9. Motor Vehicles

Each party is awarded the vehicles in his/her name or possession, free of any right, title or interest of the other.

Lura is awarded the 2018 Subaru free and clear of any interest of Jeffrey.

Jeffrey is awarded the 2014 Subaru, the 1996 GMC truck and the 2004 Harley Davidson motorcycle free and clear of any interest of Lura.

Each party shall be responsible for all expenses as to his/her vehicles, including car payments, maintenance, registration and insurance.

10. Furniture and Other Personal Property

The parties have already fairly divided between themselves their household furniture, furnishings and all other tangible property (*other than as specifically set forth below*), and each party is awarded that property currently in his/her possession, free and clear of any interest of the other.

Petitioner is awarded the following specific items of personal property: Jeffrey shall provide Lura with a thumb drive or other copy of Walden's infant and childhood photos stored on the server located at the business, same to be provided to Lura within 30 days of the Clerk's Notice of Decision.

11. Retirement Plans and Other Tax-Deferred Assets

- 100% Lura's SPS TIAA/CFEF is awarded to Lura;
- 100% Lura's SPS Fidelity 403(b) is awarded to Lura;
- 100% Lura's Fidelity Roth IRA #5071 is awarded to Lura;
- 100% Lura's SPS Unified Trust defined benefit is plan is awarded to Lura;
- 100% Lura's Health Savings Account is awarded to Lura
- 100% of Jeffrey's Fidelity Roth IRA #9649 is awarded to Jeffrey;
- 100% of Jeffrey's Fidelity IRA #2924 is awarded to Jeffrey

12. Other Financial Assets

The parties are awarded their respective checking and/or savings bank accounts, credit union accounts, certificates of deposits and the like, and all similar accounts as shown on their individual financial affidavits filed with the Court.

Petitioner is awarded the following bank accounts, stocks, bonds, mutual funds or other intangible personal property:

MCSB checking account #8312, Lura's Fidelity Investment account #4915

Respondent is awarded the following bank accounts, stocks, bonds, mutual funds or other intangible personal property:

Jeffrey's MCSB checking account #7986, Jeffrey's Fidelity BOA stock

Other:

Jeffrey is awarded the inherited \$134,167 loan from GSCS and the inherited \$95,833 loan from CMJ.

Lura is awarded the following accounts for the benefit of Walden: MCSB Youth Savings # 3683, Ohio College Advantage 529 and Etrade #9009

Jeffrey is awarded the following accounts for the benefit of Walden: Vanguard Coverdell #4762 and Vanguard 529 Plan #1531.

13. Business Interests of the Parties

Jeffrey is awarded all right, title, and interest in the marital 90% of the business known as Granite State Candy Shoppe, LLC and the marital 95% of CMJ Associates, LLC, free and clear of any claim or interest of Lura.

Jeffrey shall be solely responsible for all debts of the business and shall be entitled to receive all profits from the business.

Lura shall transfer all property interest and stock to Jeffrey forthwith and shall resign as an officer or director in the business forthwith.

14. Division of Debt

Except as otherwise provided herein, the parties shall each be responsible for any debt they have incurred after the date of separation, holding each other harmless of the same.

Jeffrey shall reimburse Lura for any tax liability resulting from her 10% ownership interest in Granite State Candy Shoppe, LLC through the end of the tax year of the transfer of her 10% interest to Jeffrey. Lura shall provide confirmation of such liability and Jeffrey shall reimburse her in the amount within 30 days.

15. Marital/Civil Union Home

Lura is awarded all right, title and interest in the real estate located at: 46 Stonybrook Lane, Hopkinton, NH free of any right, title or interest of the other party.

Lura shall be responsible for the payment of the mortgage, insurance, and real estate taxes for this property and all expenses for this property.

Lura shall refinance the mortgage on the home so as to remove Jeffrey's name from the mortgage within 120 days from the date of the Clerk's Notice of Decision, failing which the home will be placed on the market and sold. At the time of which, Jeffrey shall provide Lura with an executed Quitclaim Deed conveying his entire interest in the property to her.

The parties shall share equally all costs of refinance or sale.

Lura shall be solely responsible for all expenses associated with the former marital home and shall indemnify and hold Jeffrey harmless thereon.

16. Other Real Property

Jeffrey is awarded his entire interest in the property owned by CMJ Associates which has been awarded to him pursuant to Paragraph 13 above.

Jeffrey shall be responsible for the payment of the mortgage, insurance, and real estate taxes for this property and all expenses for this property.

17. **Enforceability after Death**

The terms of this decree shall be a charge against each party's estate.

18. **Signing of Documents**

Each party shall, within thirty (30) days, sign and deliver to the other party any document or paper that is needed to fulfill or accomplish the terms of this decree.

19. **Restraining Order: N/A**

_____ is restrained and enjoined from entering the home or the place of employment of the other party, and from harassing, intimidating or threatening the other party or his/her relatives or other household members.

20. **Name Change: N/A**

_____ may resume use of her/his former name: _____

21. **Other Requests:**

- A. **Additional Property Settlement:** To buy out Mother's interest in the marital estate and get to the 45%-55% division that is equitable in this case, Father is to pay to Mother the sum of \$215,794.90 within 120 days of the court's Order.
- B. **Attorney's Fees:** Any party that unreasonably fails to comply with this decree or other Court orders (including "Uniform Support Order") may be responsible to reimburse the other party for whatever costs, including reasonable attorney's fees, that may be incurred in order to enforce compliance.
- C. **Tax Refunds:** Any tax refund due or anticipated by the parties resulting from their having filed a joint federal and/or state income tax return for this or any prior year shall, upon receipt, be endorsed by both parties and equally distributed between them.
- D. **Disclosure of Assets:** The parties warrant that they have fully disclosed all assets within their knowledge on their respective Financial Affidavits, specifically including any pension, profit sharing or retirement account, along with reasonable estimated values of each asset. The financial information contained on each party's Financial Affidavit has been relied upon by the other party.
- E. **Compliance With Rule 1.25-A:** The parties have fully complied with Rule 1.25-A.
- F. **Mutual Releases:** Other than as set forth in this decree or other order of this court (including "Uniform Support Order") each party releases and agrees to defend, indemnify

and hold the other harmless from any and all claims of any nature whatsoever arising out of the marriage (including any claim for alimony).

- G. Obligations:** Unless specifically mentioned in this decree, each party shall be solely responsible for any bills, obligations or other indebtedness that he or she has charged or incurred before or during the marriage.
- H. Change in Address or Employment:** Each party shall promptly notify the other of any change in his/her address or telephone number, and of any material change in employment as long as there are any continuing obligations under this decree. "Material change" will include availability of medical, dental or life insurance and any substantial increase or decrease in earnings or other income.
- I. Tax Liability:** Jeffrey shall be solely liable and responsible for paying any interest, penalty, late fee or tax obligation ("tax liability") imposed upon either party by the State of New Hampshire or the IRS for the amended 2014, 2015 and 2016 personal joint tax returns and shall indemnify and hold Lura harmless thereon. Furthermore, if there is any tax liability imposed upon either party by the State of New Hampshire or the IRS for any other year based upon a party having failed to report all income on a joint tax return, the party who has failed to report shall be responsible for any and all interest, penalty, late fee or tax obligation imposed upon either party by the State of New Hampshire to the IRS and shall indemnify and hold the other party harmless thereon. Jeffrey shall also indemnify and hold Lura harmless from any tax obligation imposed upon either party relative to tax returns on which he unilaterally signed her name either on the return itself or on the electronic signature filing form. Jeffrey shall reimburse Lura for any tax liability resulting from her 10% ownership interest in Granite State Chocolate Shoppe, through the end of the tax year of the transfer of her 10% interest to Jeffrey. Lura shall provide confirmation of such liability and Jeffrey shall reimburse her in that amount within 30 days.

So Ordered

Date

11/4/19

Signature of Judge

ERIN B. McINTYRE

Printed Name of Judge

THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH

http://www.courts.state.nh.us

Court Name: 5th Circuit - Family Division - Newport
Case Name: In the Matter of Lura Sanborn and Jeffrey Bart
Case Number: 629-2017-DM-00409

UNIFORM ALIMONY ORDER

Name, Residence and Mailing Address of Person
Ordered to Pay Support (Payor)

Jeffrey Bart
67 Snowshoe Trail
Hopkinton, NH

Name, Residence and Mailing Address of
Person Receiving Support (Payee)

Lura Sanborn
46 Stonybrook Lane
Hopkinton, NH

D.O.B. _____ Telephone: _____

D.O.B. _____ Telephone: _____

E-mail Address: _____

E-mail Address: _____

Name of Employer: Granite State Chocolate

Name of Employer: St. Paul's School

Address of Employer:

Address of Employer:

15 Warren St.
Concord, NH

St. Paul's School
Concord, NH

Alimony was contested and is denied because

Alimony was contested and is ordered because

See attached

Alimony is based on an agreement of the parties.

Alimony is to be paid as follows:

Term alimony:

\$ 1,000.00 per month (week, month, etc.) by

_____ (method of payment) until 8/1/2025 (date payments will end)

OR 69 (number of) payments of \$ 1,000.00, which ends upon completion of all payments.

The following special circumstances warrant an adjustment from the formula amounts and/or durational limits:

This case precedes the amendments to RSA 458:16. See Attached Narrative and Narrative Order dated 11/4/19.

Case Name: In the Matter of Lara Sanborn and Jeffrey Bart

Case Number: 629-2017-DM-00409

UNIFORM ALIMONY ORDER

Reimbursement alimony:

\$ _____ per _____ (week, month, etc.) by _____ (method of payment) until _____ (date of termination)

Support ordered is payable by immediate income assignment.

The Court finds that there is good cause to suspend the immediate income assignment because:

Obligor and obligee have agreed in writing.

Payments have been timely and it would be in the best interest of any minor child(ren) because:

Full retirement age and/or actual retirement age will impact payments as follows

Security under RSA 458:19-aa, VI is required as follows

Alimony arrearage:

\$ _____ as of _____ payable \$ _____ per _____ (week, month, etc.)

Date

Signature of Payor

Date

Signature of Payor's Attorney/Witness

Date

Signature of Payee

Date

Signature of Payee's Attorney/Witness

Recommended:

Date

Signature of Marital Master

Printed Name of Marital Master

So Ordered:

I hereby certify that I have read the recommendation(s) and agree that, to the extent the marital master/judicial referee/hearing officer has made factual findings, she/he has applied the correct legal standard to the facts determined by the marital master/judicial referee/hearing officer.

11/4/17
Date

Erin B. McIntyre
Signature of Judge

ERIN B. MCINTYRE
Printed Name of Judge

The parties agreed that the law in effect at the time the lawsuit was filed would govern alimony, rather than the 2018 amendments to that law (effective for cases filed after 1/1/19). The Court finds that Mother lacks sufficient income, property, or both, to provide for her own reasonable needs, taking into account the marital lifestyle. See RSA 458:19, I(a). The Court does not find that Mother is underemployed. RSA 458:19, I(c). Additionally, the Court finds that Father is able to meet his own reasonable needs, taking into account the marital lifestyle and the extent to which the parties must both fairly adjust their standards of living based on the creation and maintenance of separate households. See RSA 458:19, I(b).

Pursuant to RSA 458:19, IV(b) (2018),
In determining the amount of alimony, the court shall consider the length of the marriage; the age, health, social or economic status, occupation, amount and sources of income, **the property awarded under RSA 458:16-a**, vocational skills, employability, estate, liabilities, and needs of each of the parties; **the opportunity of each for future acquisition of capital assets and income**
(Emphases added.)

Again, the Court notes the challenges with establishing Father's income. As the primary owner of both GSCS and CMJ, Father has a much greater opportunity for future acquisition of capital assets and income than does Mother, a salaried employee. And because he is awarded a slightly larger share of the marital estate (see property distribution, below), "the property awarded under RSA 458:16-a" factor favors Mother's receipt of alimony to help meet her reasonable needs.

The Court recognizes that both parties are frugal in their spending and finds that the expenses listed in their Financial Affidavits to be modest.

After considering all of the above, the Court awards alimony

THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH

http://www.courts.state.nh.us

Court Name: 6th Circuit - Family Division - Concord

Case Name: In the Matter of Lura Sanborn and Jeffrey Bart

Case Number: 629-2017-DM-00409

UNIFORM SUPPORT ORDER

Name, Residence and Mailing Address of Person
Ordered to Pay Support (Obligor):

Jeffrey Bart

67 Snowshoe Trail Hopkinton, NH

D.O.B.: _____ Telephone: _____

E-mail Address: _____

Name of Employer: Granite State Candy Shop

Address of Employer:

15 Warren Street

Concord, Nh 03301

Name, Residence and Mailing Address of
Person Receiving Support (Obligee):

Lura Sanborn

46 Stonybrook Lane Hopkinton, NH 03229

D.O.B.: _____ Telephone: _____

E-mail Address: _____

Name of Employer: St. Paul's School

Address of Employer:

St. Paul's School

Concord, NH

Child(ren) to whom this order applies:
Full Name

Walden Sanborn Bart

Date of Birth

July 07, 2008

The following parties appeared: Obligor Obligee Bureau of Child Support Services
 Other _____

NOTE: SECTIONS PRECEDED BY ARE ONLY PART OF THIS ORDER IF MARKED.

1. This order is entered:

after hearing

upon approval of agreement

upon default

2. This order is a:

temporary order

final order

3. This order modifies a final support obligation in accordance with:

a three-year review (RSA 458-C:7) OR substantial change in circumstances, as follows:

4. Obligor is ORDERED to PAY THE FOLLOWING AMOUNTS (See Standing Orders 4A-4G):
4.1 CHILD SUPPORT: \$ 1342 per month (week, month, etc.)

4.2 Arrearage of \$ 9310 as of 11/4/19 payable in one lump sum
payable \$ _____ per _____ (week, month, etc.)

*within 30 Days of the
Notice of this Decision*

Case Name: In the Matter of Lura Sanborn and Jeffrey Bart

Case Number: 629-2017-DM-00409

UNIFORM SUPPORT ORDER

4.3 Medical arrearage of \$ _____ as of _____,
payable \$ _____ per _____ (week, month, etc.)

4.4 Alimony is ordered. See the Uniform Alimony Order. N/A

4.5 Alimony arrearage of \$ _____ as of _____,
payable \$ _____ per _____ (week, month, etc.)

4.6 Alimony shall terminate 8/1/2025

5. Payments on all ordered amounts shall begin on _____. All ordered amounts shall be payable to Obligee Bureau of Child Support Services Other _____

6. This order complies with the child support guidelines. RSA 458-C.

This order, entered upon obligor's default, is based on a reasonable estimate of obligor's income. Compliance with the guidelines cannot be determined.

The following special circumstances warrant an adjustment from the guidelines (Enter applicable circumstances below. See Standing Order 6):

7. Support ordered is payable by immediate income assignment.

8. The Court finds that there is good cause to suspend the immediate income assignment because:

Obligor and obligee have agreed in writing.

Payments have been timely and it would be in the best interest of the minor child(ren) because:

9A. Obligor is unemployed and **MUST REPORT EFFORTS TO SEEK EMPLOYMENT.** (See Standing Order 9A).

9B. Upon employment the Obligor shall bring the matter forward for recalculation of support. Failure to do so may result in a recalculated support order effective the date of employment.

MEDICAL SUPPORT FINDINGS (Paragraphs 10 through 15)

10. **OBLIGOR'S** medical support reasonable cost obligation: \$ 389 per month (week, month, etc.)

10A. The medical support reasonable cost obligation is adjusted from the presumptive amount because of the following special circumstances (Enter applicable circumstances below. See Standing Order 6):

11. Health insurance coverage is not available is available to the **OBLIGOR** in an amount equal to or less than the amount of the medical support reasonable cost obligation ordered in paragraph 10.

12. Health insurance coverage available to the **OBLIGOR** is not accessible to the child(ren).

13. **OBLIGEE'S** medical support reasonable cost obligation: \$ 206 per month (week, month, etc.)

Case Name: In the Matter of Lura Sanborn and Jeffrey Bart

Case Number: 629-2017-DM-00409

UNIFORM SUPPORT ORDER

13A. The medical support reasonable cost obligation is adjusted from the presumptive amount because of the following special circumstances (Enter applicable circumstances below. See Standing Order 6):

14. Health insurance coverage is not available is available to the OBLIGEE in an amount equal to or less than the amount of the medical support reasonable cost obligation ordered in paragraph 13.

15. Health insurance coverage available to the OBLIGEE is not accessible to the child(ren).

HEALTH INSURANCE COVERAGE (Paragraph 16A and/or 16B must be completed):

16A. Obligor Obligee is ordered to provide health insurance coverage for the child(ren) effective ongoing

16B. Obligor Obligee is/are not ordered to provide health insurance coverage at this time but is/are ordered to immediately obtain health insurance coverage when it becomes accessible and available at an amount equal to or less than the ordered medical support reasonable cost obligation.

UNINSURED MEDICAL EXPENSES

17. Uninsured medical expenses shall be paid in the following percentage amounts:
Obligor 66 % Obligee 34 % Other: _____

18. Public assistance (TANF) or medical assistance (Medicaid) is or was provided for the children. Copies of pleadings related to medical coverage and child support were mailed to the Bureau of Child Support Services, Child Support Legal, 129 Pleasant Street, Concord, NH 03301.

19. Obligor Obligee is adjudicated the father of the minor child(ren) named above. The clerk of the city(ies) of _____ shall enter the name of the father on the birth certificate(s) of the child(ren). The father's date of birth is _____ and his state of birth is _____.

20. The State of _____ has provided public assistance for the benefit of the minor child(ren) between _____ and _____ for _____ weeks. Obligor is indebted for the assistance in the total amount of \$ _____

21. Variation to standing order (specify paragraph #), additional agreement or order of the Court:

Obligor

Obligee

Staff Attorney
Bureau of Child Support Services

Obligor's Attorney/Witness

Obligee's Attorney/Witness

Date

Date

Date

Case Name: In the Matter of Lura Sanborn and Jeffrey Bart

Case Number: 629-2017-DM-00409

UNIFORM SUPPORT ORDER

All paragraphs of this order (except those that have a check box and have not been selected) and all paragraphs of the Standing Order, (except variations in paragraph 21) are part of this order and apply to all parties.

Recommended:

Date _____

Signature of Marital Master/Hearing Officer _____

Printed Name of Marital Master/Hearing Officer _____

So Ordered:

I hereby certify that I have read the recommendation(s) and agree that, to the extent the marital master/judicial referee/hearing officer has made factual findings, she/he has applied the correct legal standard to the facts determined by the marital master/judicial referee/hearing officer.

Date 11/4/19 _____

Signature of Judge  _____

ERIN B. McINTYRE

Printed Name of Judge _____

Case Name: In the Matter of Lura Sanborn and Jeffrey Bart

Case Number: 629-2017-DM-00409

UNIFORM SUPPORT ORDER

**THE STATE OF NEW HAMPSHIRE
UNIFORM SUPPORT ORDER — STANDING ORDER**

NOTICE: This Standing Order (SO) is a part of all Uniform Support Orders (USO) and shall be given full effect as an order of the Court. Variations to paragraphs of the SO in a specific case must be entered in paragraph 21 of the USO and approved by the Court.

(Paragraph numbers in the SO correspond to related paragraph numbers in the USO. Variations entered in paragraph 21 should reference the related paragraph number.)

SUPPORT PAYMENT TERMS

- SO-3A. All prior orders not inconsistent with this order remain in full force and effect.
- SO-3B. In cases where the order of another jurisdiction is registered for modification, a tribunal of this state may not modify any aspect of a child support order that may not be modified under the law of the issuing jurisdiction. (See RSA 646-B:49, III.)
- SO-3C. This order shall be subject to review and Court modification three years from its effective date upon the request of a party. Any party may petition the Court at any time for a modification of this support order if there is a substantial change in circumstances. The effective date of any modification shall be no earlier than the date of notice to the other party. "Notice" means either of the following: 1) service as specified in civil actions or 2) the respondent's acceptance of a copy of the petition, as long as the petition is filed no later than 30 days following the respondent's acceptance. See RSA 458-C:7.
- SO-3D. No modification of a support order shall alter any arrearages due prior to the date of filing the pleading for modification. RSA 461-A:14, VIII.
- SO-4A. The amount of a child support obligation shall remain as stated in the order until the dependent child for whom support is ordered completes his or her high school education or reaches the age of 18 years, whichever is later, or marries, or becomes a member of the armed services, at which time the child support obligation, including all educational support obligations, terminates without further legal action, except where duration of the support obligation has been previously determined by another jurisdiction, or is governed by the law of another jurisdiction, and may not be modified in accordance with statutory language referenced in SO-3B. If the parties have a child with disabilities, the court may initiate or continue the child support obligation after the child reaches the age of 18. No child support order for a child with disabilities which becomes effective after July 9, 2013 may continue after the child reaches age 21. (See RSA 461-A:14, IV)
- SO-4B. In multiple child orders, the amount of child support may be recalculated according to the guidelines whenever there is a change in the number of children for whom support is ordered, upon petition of any party. In single child orders, the support obligation terminates automatically, without the need for further court action, upon the emancipation of the child. The obligor remains obligated for any and all arrearages of the support obligation that may exist at the time of emancipation.
- SO-4C. If the order establishes a support obligation for more than one child, and if the court can determine that within the next 3 years support will terminate for one of the children, the amount of the new child support obligation for the remaining children may be stated in the order and shall take effect on the date or event specified without further legal action.
- SO-4D. In cases payable through the New Hampshire Bureau of Child Support Services (BCSS), if there are arrearages when support for a child is terminated, payments on the arrearages shall increase by the amount of any reduction of child support until the arrearages are paid in full.
- SO-4E. Pursuant to RSA 161-C:22, III when an assignment of support rights has terminated and obligor and the recipient of public assistance reunite, obligor may request a suspension of the collection of support arrearage owed to the state under RSA 161-C:4. So long as the family remains reunited and provided that the adjusted gross income of the family as defined by RSA 458-C is equal to or less than 185% of the Federal poverty guidelines as set by the United States Department of Health and Human Services, BCSS shall not take any action to collect the support arrearage owed to the State.
- SO-4F. If the collection of a support arrearage pursuant to RSA 161-C:4 is suspended, the obligor shall provide BCSS with a financial affidavit every six months evidencing the income of the reunited family and shall notify his or her child support worker in writing within ten days of any change in income or if the family is no longer reunited. Failure to report changes in income or in the status of the family as reunited or to provide a financial affidavit shall cause the suspension of collection to terminate.

Case Name: In the Matter of Lura Sanborn and Jeffrey Bart

Case Number: 629-2017-DM-00409

UNIFORM SUPPORT ORDER

- SO-4G. Each party shall inform the Court in writing of any change in address, within 15 days of the change, so long as this order is in effect. Service of notice of any proceeding related to this order shall be sufficient if made on a party at the last address on file with the Court. A party who fails to keep the Court informed of such a change in address, and who then fails to attend a hearing because of the lack of notice, may be subject to arrest.
- SO-5A. If no date appears in paragraph 5 of the USO, the first support payment shall be due on the date this order is signed by the Judge.
- SO-5B. If support is payable through BCSS, a BCSS application for child support services must be submitted before BCSS can provide services in accordance with the order.
- SO-5C. If support is payable through BCSS, BCSS is authorized and directed to collect all sums, including any arrearages, from the obligor and forward the sums collected to the obligee or person, department, or agency providing support to the children named in the USO. Any payment shall be applied first as payment towards the current child and medical support obligation due that month and second towards any arrearages.
- SO-5D. If support is ordered payable directly to the obligee, it can only be made payable through BCSS at a later time if (1) the children named in the USO receive assistance pursuant to RSA 161 or RSA 167; (2) a party applies for support enforcement services and certifies to BCSS that (a) an arrearage has accumulated to an amount equal to the support obligation for one month, or (b) a court has issued a protective order pursuant to RSA 173-B or RSA 461-A:10 which remains in full force and effect at the time of application; or (3) a court orders payment through BCSS upon motion of any party that it is in the best interest of the child, obligee, or obligor to do so. RSA 161-B:4.
- SO-5E. Collection by BCSS on any arrearage may include intercepting the obligor's federal tax refund, placing liens on the obligor's personal and real property including qualifying financial accounts. Federal tax refund intercept and lien remedies shall be used to collect arrearages even if an obligor is complying with the child support orders. Pursuant to 45 CFR 303.72 (h) any federal tax refund intercept shall be applied first as payment towards the past due support assigned to the State.
- SO-5F. In all cases where child support is payable through BCSS, obligor and obligee shall inform BCSS in writing of any change of address or change of name and address of employer, within 15 days of the change.
- SO-5G. In all cases where child support is payable through BCSS, obligor and obligee shall furnish their social security numbers to the New Hampshire Department of Health and Human Services (Department).
- SO-6. Where the court determines that, in light of the best interests of the child, special circumstances exist that result in adjustments in the application of the guidelines for the child support obligation or the reasonable medical support obligation, the court shall make written findings relative to the applicability of one or more of the special circumstances described in RSA 458-C:5, I.

INCOME ASSIGNMENT

- SO-7A. Until such time as an income assignment goes into effect, payments shall be made as follows: (1) if the case is not payable through BCSS, directly to obligee, or (2) if support is payable through the BCSS by use of payment coupons available at the local BCSS office. An income assignment will not go into effect for self-employed obligors as long as they do not receive income as defined in RSA 458-B:1, paragraph IX. Future income will be subject to assignment if the case is payable through BCSS.
- SO-7B. If a parent is ordered to provide health coverage for Medicaid-eligible child(ren), he or she must use payments received for health care services to reimburse the appropriate party, otherwise his or her income may be subject to income assignment by BCSS. RSA 161-H:2(V).
- SO-7C. Increased income assignment for the purposes of payment on arrearages shall continue until such time as the arrearages are paid in full.
- SO-8. Whenever an income assignment is suspended, it may be instituted if a Court finds obligor in violation or contempt of this order OR after notice and the opportunity to be heard (RSA 458-B:5 & 7), when the Department begins paying public assistance for the benefit of a child OR when an arrearage amounting to the support due for a one-month period has accrued.

Case Name: **In the Matter of Lura Sanborn and Jeffrey Bart**

Case Number: **629-2017-DM-00409**

UNIFORM SUPPORT ORDER

REPORT CHANGES OF EMPLOYMENT

SO-9A. If support is payable through BCSS, obligor shall report in writing weekly, or as otherwise ordered by Court, to BCSS, and shall provide details of efforts made to find a job. Efforts to obtain employment shall include registering with New Hampshire Employment Security within two weeks of the date of this order. The obligor shall immediately report employment to BCSS in writing.

SO-9B. Immediately upon employment the obligor shall report to the obligee, **in writing**, details of employment, including name and address of employer, the starting date, number of weekly hours and the rate of pay.

MEDICAL SUPPORT PROVISIONS

SO-10-16B (1). In all cases where support is payable through BCSS, or where the Department is providing medical assistance for the child(ren) under RSA 167, the court shall include the medical support obligation in any child support order issued. RSA 461-A:14, IX(d).

SO-10-16B (2). The court shall establish and order a reasonable medical support obligation for each parent. The presumptive amount of a reasonable medical support obligation shall be 4 percent of the individual parent's gross income, unless the court establishes and orders a different amount based on a written finding or a specific finding, made by the presiding officer on the record, that the presumptive amount would be unjust or inappropriate, using the criteria set forth in RSA 458-C:5.

SO-10-16B (3). The court shall determine whether health insurance is available to either parent at a cost that is at or below the reasonable medical support obligation amount, as established and ordered pursuant to RSA 458-C:3, V, or is available by combining the reasonable medical support obligations of both parents, and, if so available, the court shall order the parent, or parents, to provide such insurance for the child.

SO-10-16B (4). The cost of providing health insurance is the cost of adding the child to existing coverage, or the difference between individual and family coverage.

SO-12, 15. Accessible health insurance means the primary care services are located within 50 miles or one hour from the child(ren)'s primary residence. RSA 461-A:14, IX(b).

SO-16A-16BA party providing or ordered to provide health insurance for the child(ren) shall give the other party sufficient information and documentation to make sure insurance coverage is effective. If support is payable through BCSS, or if there has been an assignment of medical support rights to BCSS, the information and documentation shall be provided to BCSS. In addition, obligor shall inform BCSS in writing when health insurance is available, obtained or discontinued.

**THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
NH CIRCUIT COURT**

6th Circuit - Family Division - Concord
32 Clinton Street
Concord NH 03301

Telephone: 1-855-212-1234
TTY/TDD Relay: (800) 735-2964
<http://www.courts.state.nh.us>

NOTICE OF DECISION

**PATRICK J. SHEEHAN, ESQ
SULLOWAY & HOLLIS
35A PLEASANT STREET
CONCORD NH 03301**

Case Name: **In the Matter of Lura Sanborn and Jeffrey Bart**
Case Number: **629-2017-DM-00409**

Enclosed please find a copy of the Court's Order dated May 18, 2020 relative to:

SEE ATTACHED COURT ORDER

**RE: PETITIONER'S MOTION TO ENFORCE TEMPORARY
DECREE REGARDING TAXES ON MARITAL HOME**

GRANTED

May 19, 2020

(152)

C: Judith Ann Fairclough, ESQ

Theresa A. McCafferty
Clerk of Court

THE STATE OF NEW HAMPSHIRE

Court Name: Sixth Circuit -- Family Division - Concord
Case Name: In the Matter of Lura Sanborn and Jeffrey Bart
Case Number: 629-2017-DM-409

RECEIVED

MAY 04 2020

Courtesy Family Division

**PETITIONER'S MOTION TO ENFORCE TEMPORARY DECREE REGARDING
TAXES ON MARITAL HOME**

NOW COMES Petitioner, Lura Sanborn, by and through her counsel, Orr & Reno, P.A., and requests that the Court order that Ms. Sanborn be allowed to sell the marital home or refinance the home, and states:

1. The Court entered a Temporary Decree on February 8, 2018 and a Final Decree, subject to reconsideration, which was to become effective on February 18, 2020.
2. On February 13, 2020, Mr. Bart filed a Notice of Appeal in response to which Ms. Sanborn filed a Cross-Appeal.
3. Under Family Division Rule 2.29B, the Temporary Decree remains in effect.
4. The Temporary Decree requires Mr. Bart to pay one half the property taxes on the former marital home. The Final Decree awards the former marital home to Ms. Sanborn and by implication, Mr. Bart is no longer required to pay one half of the property taxes.
5. The Final Decree anticipates that Ms. Sanborn would refinance or sell the former marital home. At the final hearing, Mr. Bart argued that Ms. Sanborn could dramatically reduce her monthly expenses by refinancing to a 30 year mortgage thus supporting this action by the Petitioner.
6. On March 26, 2020, Ms. Sanborn, acting on Mr. Bart's own suggestion and with the conditional assent of Mr. Bart's counsel, filed with this court a Motion for Permission to Sell or Refinance the Marital Home.
7. On April 14, 2020 the court denied Petitioner's Motion for Permission to Sell or

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Refinance the Marital Home on jurisdictional grounds due to the appeal of the Respondent to the Supreme Court.¹

8. Ms. Sanborn is therefore in the difficult position of not being able to sell or refinance her home, while ostensibly being saddled with the entire burden of the property tax provisions under the terms of the Final Orders.

9. The Court cannot reasonably stay the Final Order with respect to the sale and refinancing of the home while permitting it to go into effect as to the burden of property tax payments and the reduction of her alimony payment to \$1,000.

10. Ms. Sanborn therefore requests that the Court confirm that the temporary order's allocation of tax responsibility on a shared 50%-50% basis shall continue during the pendency of Mr. Bart's appeal (and Ms. Sanborn's cross appeal) in this matter.

11. It is assumed that Mr. Bart and counsel will object to this Motion, as Mr. Bart has not voluntarily agreed to share the property taxes for the marital home.

WHEREFORE, Petitioner respectfully requests that this Court:

- A. Grant the within Motion;
- B. Order Mr. Bart to pay one half of the property taxes on the marital home during the pendency of the parties' supreme court appeal; and
- C. Grant such further relief as may be just and equitable.

Respectfully submitted,

LURA SANBORN
By her Attorneys,

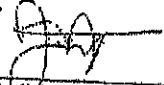
OKR & RENO, P.A.

¹ Ms. Sanborn was prepared to live with the Court's final orders despite her belief that it contained errors because her financial situation was difficult and she needed to move ahead. She has cross-appealed only because Mr. Bart first appealed the Court's final orders and there would be a significant delay in their implementation regardless of whether she appealed or not.

45 South Main Street
PO Box 3550
Concord, NH 03302-3550
(603) 224-2381

Dated: May 1, 2020

By:



Judith A. Fairclough, NH Bar #769
Jeremy D. Eggleton, NH Bar #18170

CERTIFICATE OF SERVICE

I hereby certify that on this 1st day of May, 2020 a copy of the foregoing pleading was sent by email and first class mail to Patrick Sheehan, Esq.



Jeremy D. Eggleton

2744853_1

Granted

Erin B. McIntyre

Erin B. McIntyre
5/18/20

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Form 1065 U.S. Return of Partnership Income
 Department of the Treasury Internal Revenue Service
 For calendar year 2018, or tax year beginning _____, ending _____
 OMB No. 1545-0128
2018
 Go to www.irs.gov/Form1065 for instructions and the latest information.

A Principal business activity REAL ESTATE	Type or Print	Name of partnership CMJ ASSOCIATES, LLC	D Employer identification number 02-0508982
B Principal product or service RENTALS		Number, street, and room or suite no., if a P.O. box, see the instructions. 13 WARREN STREET	E Date business started 07/01/1999
C Business code number 531110		City or town, state or province, country, and ZIP or foreign postal code CONCORD NH 03301	F Total assets (see the instructions) \$ 699,050

G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) _____
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year. _____
J Check if Schedules G and M-3 are attached _____

Caution: Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.

Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Balance. Subtract line 1b from line 1a		1c
	2 Cost of goods sold (attach Form 1125-A)		2
	3 Gross profit. Subtract line 2 from line 1c		3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))		5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6
7 Other income (loss) (attach statement)		7	
8 Total income (loss). Combine lines 3 through 7		8	
Deductions <small>(see instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)		9
	10 Guaranteed payments to partners		10
	11 Repairs and maintenance		11
	12 Bad debts		12
	13 Rent		13
	14 Taxes and licenses		14
	15 Interest (see instructions)		15
	16a Depreciation (if required, attach Form 4562)	16a	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	16c
	17 Depletion (Do not deduct oil and gas depletion.)		17
18 Retirement plans, etc.		18	
19 Employee benefit programs		19	
20 Other deductions (attach statement)		20	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21	
22 Ordinary business income (loss). Subtract line 21 from line 8		22	
Tax and Payment	23 Interest due under the look-back method—completed long-term contracts (attach Form 8867)		23
	24 Interest due under the look-back method—income forecast method (attach Form 8868)		24
	25 BEA AAR Imputed underpayment (see instructions)		25
	26 Other taxes (see instructions)		26
	27 Total balance due. Add lines 23 through 27		27
	28 Payment (see instructions)		28
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed		29
	30 Overpayment. If line 28 is larger than line 27, enter overpayment		30

Sign Here
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.
 Signature of partner or limited liability company member _____ Date _____
 May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Preparer	Print/type preparer's name ANDREW J. LUCE, CPA	Preparer's signature	Date 02/28/19	Check <input type="checkbox"/> If self-employed PTIN F01069925
Preparer	Firm's name MASON & RICH P.A.	Firm's EIN 02-0365196		
Use Only	Firm's address 6 BICENTENNIAL SQ CONCORD, NH	City, state, and ZIP code 03301-4058	Phone no. 603-224-2000	

Schedule B: Other Information

1 What type of entity is filing this return? Check the applicable box:

a	<input type="checkbox"/> Domestic general partnership	b	<input type="checkbox"/> Domestic limited partnership	Yes	No
c	<input checked="" type="checkbox"/> Domestic limited liability company	d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership	f	<input type="checkbox"/> Other		

2 At the end of the tax year:

a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 60% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 60% or More of the Partnership

b Did any individual or estate own, directly or indirectly, an interest of 60% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 60% or More of the Partnership

					X
				X	

3 At the end of the tax year, did the partnership:

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below

					X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

					X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

4 Does the partnership satisfy all four of the following conditions?

a The partnership's total receipts for the tax year were less than \$250,000.

b The partnership's total assets at the end of the tax year were less than \$1 million.

c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.

d The partnership is not filing and is not required to file Schedule M-3. If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.

					X

5 Is this partnership a publicly traded partnership as defined in section 409(b)(2)?

					X

6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?

					X

7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?

					X

8 At any time during calendar year 2018, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country.

					X

9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions.

					X

10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.

					X

b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.

					X

	Yes	No
Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See Instructions		X
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year)	<input type="checkbox"/>	
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See Instructions		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership		X
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return		
15a Did you make any payments in 2018 that would require you to file Form(s) 1099? See Instructions	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
17 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return		0
18 Enter the number of partners that are foreign governments under section 892		0
19 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Treasury Regulations section 1.721(c)-1T(b)(14)?		X
During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See Instructions. If "Yes," enter the total amount of the disallowed deductions		X
23 Did the partnership have an election under section 183(j) for any real property trade or business or any farming business in effect during the tax year? See Instructions		X
24 Does the partnership satisfy one of the following conditions and the partnership does not own a pass-through entity with current year, or prior year, carryover excess business interest expense? See Instructions	X	
a The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the partnership is not a tax shelter, or		
b The partnership only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 183(j)(7). If "No," complete and attach Form 8990.		
25 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See Instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3.		X
If "No," complete Designation of Partnership Representative below.		

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR **JEFFREY BART** U.S. taxpayer identification number of PR **003-50-3484**

U.S. address of PR **69 SNOWSHOE TRAIL**
HOPKINTON NH 03229 U.S. phone number of PR **603-225-2591**

If the PR is an entity, name of the designated individual for the PR U.S. taxpayer identification number of the designated individual

U.S. address of designated individual U.S. phone number of designated individual

26 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?
 If "Yes," enter the amount from Form 8996, line 13 \$

Schedule K-1 Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1
	2 Net rental real estate income (loss) (attach Form 8825)	2 37,968
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments	4
	5 Interest income	5
	6 Dividends and dividend equivalents:	6a
	a Ordinary dividends	6b 1,149
	b Qualified dividends	6c
	c Dividend equivalents	6d
7 Royalties	7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a 22,820	
b Collectibles (28%) gain (loss)	9b	
c Unrecaptured section 1250 gain (attach statement)	9c	
10 Net section 1231 gain (loss) (attach Form 4797)	10	
11 Other income (loss) (see instructions) Type ▶	11	
Deductions	12 Section 179 deduction (attach Form 4562)	12
	13a Contributions	13a
	b Investment interest expense	13b
	c Section 65(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)
d Other deductions (see instructions) Type ▶	13d	
Self-Employment	14a Net earnings (loss) from self-employment	14a
	b Gross farming or fishing income	14b
	c Gross nonfarm income	14c
Credits	15a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c
	d Other rental real estate credits (see instructions) Type ▶	15d
	e Other rental credits (see instructions) Type ▶	15e
	f Other credits (see instructions) Type ▶	15f
Foreign Transactions	16a Name of country or U.S. possession ▶	16a
	b Gross income from all sources	16b
	c Gross income sourced at partner level	16c
	d Section 951A category ▶ Foreign gross income sourced at partnership level	16d
	e Foreign branch category ▶	16e
	f Passive category ▶ g General category ▶ h Other ▶	16f
	Deductions allocated and apportioned at partner level	16g
	i Interest expense ▶ j Other ▶	16h
	Deductions allocated and apportioned at partnership level to foreign source income	16i
	k Section 951A category ▶ l Foreign branch category ▶	16j
	m Passive category ▶ n General category ▶ o Other ▶	16k
p Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	
q Reduction in taxes available for credit (attach statement)	16m	
r Other foreign tax information (attach statement)	16n	
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a
	b Adjusted gain or loss	17b
	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties - gross income	17d
	e Oil, gas, and geothermal properties - deductions	17e
	f Other AMT items (attach statement)	17f
Other Information	18a Tax-exempt interest income	18a
	b Other tax-exempt income	18b 406
	c Nondeductible expenses	18c 1,945
	19a Distributions of cash and marketable securities	19a
	b Distributions of other property	19b
	20a Investment income	20a 1,239
	b Investment expenses	20b
c Other items and amounts (attach statement)	20c SEE STATEMENT 3	

Analysis of Net Income (Loss)

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16p						1	62,027
Analysis by partner type:		(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a General partners							
b Limited partners				62,027			

Schedule L: Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		18,807		27,438
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)				
7a Loans to partners (or persons related to partners)				40,389
b Mortgage and real estate loans				
8 Other investments (attach statement) SEE SIMT 4		41,298		25,356
9a Buildings and other depreciable assets	861,581		861,581	
b Less accumulated depreciation	372,504	489,077	389,118	472,463
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)		37,571		37,571
12a Intangible assets (amortizable only)	5,139		5,139	
b Less accumulated amortization	5,139	0	5,139	0
13 Other assets (attach statement) SEE SIMT 5		95,833		95,833
14 Total assets		682,586		699,050
Liabilities and Capital				
Accounts payable				
Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement) SEE SIMT 6		-839		
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)		95,833		97,778
b Mortgages, notes, bonds payable in 1 year or more		221,325		174,517
20 Other liabilities (attach statement)				
21 Partners' capital accounts		366,267		426,755
22 Total liabilities and capital		682,586		699,050

Copy

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The partnership may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	60,488	2 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		SEE STATEMENT 8	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		406	406
a Depreciation \$		7 Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
b Travel and entertainment \$		a Depreciation \$	
SEE STATEMENT 7			
1,945	1,945	8 Add lines 6 and 7	406
5 Add lines 1 through 4	62,433	9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	62,027

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	366,267	6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books	60,488	8 Add lines 6 and 7	
4 Other increases (itemize):		9 Balance at end of year. Subtract line 8 from line 5	426,755
5 Add lines 1 through 4	426,755		

Form **8825**
 (Rev. November 2018)
 Department of the Treasury
 Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation
 Attach to Form 1065 or Form 1120S.
 Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name **CMJ ASSOCIATES, LLC** Employer identification number **02-0508982**

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	COMMERCIAL BUILDING 13 WARREN STREET CONCORD NH 03301	4 COMMERCIAL	365	
B				
C				
D				

		Properties			
		A	B	C	D
2	Rental Real Estate Income				
	Gross rents	144,270			
Rental Real Estate Expenses					
3	Advertising				
4	Auto and travel				
5	Cleaning and maintenance	624			
6	Commissions				
7	Insurance	7,645			
8	Legal and other professional fees	1,687			
9	Interest (see instructions)	9,121			
10	Repairs	17,407			
11	Taxes	22,129			
12	Utilities	16,252			
13	Wages and salaries				
14	Depreciation (see instructions)	16,614			
15	Other (list) SEE STATEMENT 9	14,823			
16	Total expenses for each property. Add lines 3 through 15	106,302			
17	Income or (loss) from each property. Subtract line 16 from line 2	37,968			
18a	Total gross rents. Add gross rents from line 2, columns A through H			144,270	
18b	Total expenses. Add total expenses from line 16, columns A through H			106,302	
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities				
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)				
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.				
	(1) Name		(2) Employer identification number		
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: Form 1065 or 1120S; Schedule K, line 2				37,968

**SCHEDULE B-1
(Form 1065)**

7 September 2017

Department of the Treasury
Internal Revenue Service

**Information on Partners Owning 50% or
More of the Partnership**

▶ Attach to Form 1065.

▶ Go to www.irs.gov/Form1065 for the latest information.

OMB No. 1545-0123

Name of partnership CMJ ASSOCIATES, LLC	Employer identification number (EIN) 02-0508982
---	---

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
JEFFREY BART	003-50-3484	UNITED STATES	100.000000
JUNE S. BART REVOCABLE TRUST	410-66-8951	UNITED STATES	100.000000

SCHEDULE D
(Form 1065)

Capital Gains and Losses

OMB No. 1545-0123

2018

▶ Attach to Form 1065 or Form 990.

▶ Use Form 8940 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of partnership

Employer identification number

CMT ASSOCIATES, LLC

02-0508982

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8940, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8940, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8940 with Box A checked				
2 Totals for all transactions reported on Form(s) 8940 with Box B checked				
3 Totals for all transactions reported on Form(s) 8940 with Box C checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 990-B, Schedule K, line 8 or 11				7

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8940, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8940, leave this line blank and go to line 8b.				
8b Totals for all transactions reported on Form(s) 8940 with Box D checked	3,823	3,299		524
9 Totals for all transactions reported on Form(s) 8940 with Box E checked	36,177	14,331		21,846
10 Totals for all transactions reported on Form(s) 8940 with Box F checked				
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37				11
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				12
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				13
14 Capital gain distributions (see instructions)				14 450
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 990-B, Schedule K, line 9a or 11				15 22,820

For Paperwork Reduction Act Notice, see the instructions for Form 1065.

Schedule D (Form 1065) 2018

PARTNER# 1

Schedule K-1 (Form 1065)

2018

Department of the Treasury Internal Revenue Service

For calendar year 2018, or tax year

beginning ending

Partner's Share of Income, Deductions, Credits, etc.

See back of form and separate instructions.

Part I Information About the Partnership

Part I Information About the Partnership
A Partnership's employer identification number: 02-0508982
B Partnership's name, address, city, state, and ZIP code: CMJ ASSOCIATES, LLC, 13 WARREN STREET, CONCORD, NH 03301
C IRS Center where partnership filed return: E-FILE
D Check if this is a publicly traded partnership (PTP): []

Part II Information About the Partner

Part II Information About the Partner
E Partner's identifying number: 003-50-3484
F Partner's name, address, city, state, and ZIP code: JEFFREY BART, 69 SNOWSHOE TRAIL, HOPKINTON, NH 03229

G [] General partner or LLC member-manager [X] Limited partner or other LLC member
M [X] Domestic partner [] Foreign partner

11 What type of entity is this partner? INDIVIDUAL

12 If this partner is a retirement plan (RASEP/Keogh/etc.), check here []

J Partner's share of profit, loss, and capital (see instructions):
Table with columns: Beginning, Ending, Profit, Loss, Capital. Values: Profit 95.000000%, Loss 95.000000%, Capital 95.000000%.

K Partner's share of liabilities:
Table with columns: Beginning, Ending, Nonrecourse, Qualified nonrecourse financing, Recourse. Values: Nonrecourse \$28,868 to \$22,317; Qualified nonrecourse \$180,594 to \$143,474; Recourse \$91,041 to \$92,889.

L Partner's capital account analysis:
Table with columns: Beginning capital account, Capital contributed during the year, Current year increases (decrease), Withdrawals & distributions, Ending capital account. Values: \$240,878, \$57,464, \$298,342.

[X] Tax basis [] GAAP [] Section 704(b) book
[] Other (explain)

1 Did the partner contribute property with a built-in gain or loss?
[] Yes [X] No
If "Yes," attach statement (see instructions)

Final K-1 Amended K-1 OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 3 columns: Line number, Description, Amount. Rows include: 1 Ordinary business income (loss) 16 Credits; 2 Net rental real estate income (loss) * 36,070; 3 Other net rental income (loss) 18 Foreign transactions; 4 Guaranteed payments; 5 Interest income; 6a Ordinary dividends 1,177; 6b Qualified dividends 1,092; 6c Dividend equivalents; 7 Royalties; 8 Net short-term capital gain (loss) 17 Alternative minimum tax (AMT) items; 9a Net long-term capital gain (loss) 21,679; 9b Collectibles (28%) gains (loss); 9c Unrecaptured section 1200 gain 18 Tax-exempt income and nondeductible expenses 386; 10 Net section 1201 gain (loss) B*; 11 Other income (loss) C* STMT; 12 Section 179 deduction; 13 Other deductions A 1,177; 14 Self-employment earnings (loss) Z* 36,070; AB* 788,961; AH* STMT.

*See attached statement for additional information.

For IRS Use Only

PARTNER# 2

**Schedule K-1
(Form 1065)**

Department of the Treasury
Internal Revenue Service

2018

For calendar year 2018, or tax year

beginning _____ ending _____

Partner's Share of Income, Deductions, Credits, etc.
See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
02-0508982

B Partnership's name, address, city, state, and ZIP code
CMJ ASSOCIATES, LLC
13 WARREN STREET
CONCORD NH 03301

C IRS Center where partnership filed return
E-FILE

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
410-66-8951

F Partner's name, address, city, state, and ZIP code
JUNE S. BART REVOCABLE TRUST
46 MERRIMACK STREET
CONCORD NH 03301

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I What type of entity is this partner? **INDIVIDUAL**

J If this partner is a retirement plan (IRA/SiP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	5.000000 %	5.000000 %
Loss	5.000000 %	5.000000 %
Capital	5.000000 %	5.000000 %

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$ 1,519	\$ 1,175
Qualified nonrecourse financing	\$ 9,505	\$ 7,551
Recourse	\$ 4,792	\$ 4,889

L Partner's capital account analysis:

Beginning capital account	\$ 66,987
Capital contributed during the year	\$
Current year increase (decrease)	\$ 3,024
Withdrawals & distributions	\$
Ending capital account	\$ 70,011

Tax basis GAAP Section 704(b) book
 Other (explain)

M Did the partner contribute property with a built-in gain or loss?
 Yes No
If "Yes," attach statement (see instructions)

Final K-1 Amended K-1 **651113**
OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Line	Description	Code	Amount
1	Ordinary business income (loss)	16	Credits
2	Net rental real estate income (loss)		
4			1,898
3	Other net rental income (loss)	18	Foreign transactions
4	Guaranteed payments		
5	Interest income		
8a	Ordinary dividends		62
8b	Qualified dividends		57
8c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9a	Net long-term capital gain (loss)		1,141
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	18	Tax-exempt income and nondeductible expenses
9d	Net section 1231 gain (loss)		20
11	Other income (loss)		SUM
12	Section 179 deduction		
13	Other deductions		
		A	62
		Z*	1,898
		AB*	41,524
14	Self-employment earnings (loss)		STMT

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

2018

651113
 OMB No. 1545-0123

Department of the Treasury
 Internal Revenue Service

For calendar year 2018, or tax year

beginning _____ ending _____

Partner's Share of Income, Deductions, Credits, etc.

See back of form and separate instructions.

Final K-1 Amended K-1
Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	16	Credit
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	18	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Uncaptured section 1260 gain	18	Tax-exempt income and nondeductible expenses
10	Net section 1231 gain (loss)		
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
		20	Other information
13	Other deductions		AM* STMT
14	Self-employment earnings (loss)		

Part I Information About the Partnership

A Partnership's employer identification number
02-0508982

B Partnership's name, address, city, state, and ZIP code
CMJ ASSOCIATES, LLC
13 WARREN STREET
CONCORD NH 03301

C IRS Center where partnership filed return
E-FILE

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
47-7161453

F Partner's name, address, city, state, and ZIP code
MICHAEL C BART ESTATE
C/O JEFFREY T BART ADMINISTRATOR
46 STONEYBROOK LANE
WOPKINTON NH 03229

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I What type of entity is this partner? **TRUST**

J If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

K Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	0.000000 %	0.000000 %
Loss	0.000000 %	0.000000 %
Capital	0.000000 %	0.000000 %

L Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$	\$

M Partner's capital account analysis:

Beginning capital account	\$ 58,402
Capital contributed during the year	\$
Current year increase (decrease)	\$
Withdrawals & distributions	\$
Ending capital account	\$ 58,402

Tax basis GAAP Section 704(b) book
 Other (explain):

Did the partner contribute property with a built-in gain or loss?
 Yes No
 If "Yes," attach statement (see instructions)

*See attached statement for additional information.

For IRS Use Only

Rent and Royalty Schedule

Form **1065** For calendar year 2018, or tax year beginning _____, and ending _____ **2018**

Partnership Name **CMJ ASSOCIATES, LLC** Employer Identification Number **02-0508982**

Property Description COMMERCIAL BUILDING 13 WARREN STREET CONCORD NH 03301	Type of Activity Rental Real Estate <input checked="" type="checkbox"/> Other Rental Property <input type="checkbox"/> Royalty Property <input type="checkbox"/>
--	--

Type of property COMMERCIAL
 Number of days rented at fair rental value 365
 Number of personal use days _____
 Is the net income (loss) from this property included in the computation of self employment income? Yes No
 Is the net income (loss) from this property included in the computation of section 179 business income? Yes No

Income and Expenses

Income		
Gross rents	144,270	
Gross royalties		
Other income		
Income from sale of property reported on Form 4797, Line 17		
Total gross income		144,270
Expense		
Advertising		
Auto and travel		
Cleaning and maintenance	624	
Commissions		
Insurance	7,645	
Legal and professional	1,687	
Interest	9,121	
Repairs	17,407	
Taxes	22,129	
Utilities	16,252	
Wages and salaries		
Depreciation	16,614	
Other expenses	14,823	
Total expenses	106,302	
Less % personal use		
Net deductible expenses		106,302
Net income or loss from this property		37,968

Schedule K	Partnership's Section 199A Information Worksheet	2018
For calendar year 2018 or tax year beginning _____ ending _____		
Partnership Name CMJ ASSOCIATES, LLC		Employer Identification Number 02-0508982

	Activity Description	EIN	SSTB	PTP
Column A	COMMERCIAL BUILDING			
Column B				
Column C				
Column D				

	Column A	Column B	Column C	Column D	Column E
					TOTALS
Ordinary business income (loss)					
Net rental real estate income (loss)	37,968				
Other net rental income (loss)					
Royalties					
Other income (loss)					
Other deductions					
Total qualified income	37,968				
Qualified Business Income	37,968				37,968
Qualified PTP income					
Qualified W-2 wages					
Qualified property	830,485				830,485
Qualified REIT dividends					
Portion of QBI allocable payments received from co-op					
W-2 wages allocable to qualified payments					
Co-op's CPAI deduction allocated to patron and identified by co-op					

Schedule K-1	Partner's Section 199A Information Worksheet	2018
For calendar year 2018 or tax year beginning _____ ending _____		
Partnership Name CMJ ASSOCIATES, LLC		Employer Identification Number 02-0508982
Partner's Name JEFFREY BART		Taxpayer Identification Number 003-50-3484

	Activity Description	SSN/EIN	SSTB	PTP
Column A	COMMERCIAL BUILDING			
Column B				
Column C				
Column D				

	Column A	Column B	Column C	Column D	Column E TOTALS
Ordinary business income (loss)					
Net rental real estate income (loss)	36,070				
Other net rental income (loss)					
Royalties					
Other income (loss)					
Other deductions					
Total qualified income	36,070				
Qualified Business Income	36,070				36,070
Qualified PTP income					
Qualified W-2 wages					
Qualified property	788,961				788,961
Qualified REIT dividends					
Portion of QBI allocable payments received from co-op					
W-2 wages allocable to qualified payments					
Co-op's QPAI deduction allocated to patron and identified by co-op					

Schedule K-1	Partner's Section 199A Information Worksheet	2018
For calendar year 2018 or tax year beginning _____, ending _____		
Partnership Name CMJ ASSOCIATES, LLC		Employer Identification Number 02-0508982
Partner's Name JUNE S. BART REVOCABLE TRUST		Taxpayer Identification Number 410-66-8951

	Activity Description	SSN/EIN	SSTB	PTP
Column A	COMMERCIAL BUILDING			
Column B				
Column C				
Column D				

	Column A	Column B	Column C	Column D	Column E TOTALS
Ordinary business income (loss)					
Net rental real estate income (loss)	1,898				
Other net rental income (loss)					
Royalties					
Other income (loss)					
Other deductions					
Total qualified income	1,898				
Qualified Business Income	1,898				1,898
Qualified PTP Income					
Qualified W-2 wages					
Qualified property	41,524				41,524
Qualified REIT dividends					
Portion of QBI allocable payments received from co-op					
W-2 wages allocable to qualified payments					
Co-op's QPAI deduction allocated to patron and identified by co-op					

Federal Statements

Statement 1 - Form 1065, Schedule K, Line 18b - Other Tax-Exempt Income

Description	Amount
ACCRUED RELATED PARTY INTEREST	\$ 406
TOTAL	\$ 406

Statement 2 - Form 1065, Schedule K, Line 18c - Nondeductible Expenses

Description	Amount
ACCRUED RELATED PARTY INTEREST	\$ 1,945
TOTAL	\$ 1,945

Statement 3 - Form 1065, Schedule K, Line 20c - Other Items and Amounts

Description	Amount
THE \$95,833 LOAN TO PARTNER, REPORTED ON SCHEDULE L, WAS ORIGINALLY A PAYABLE TO MICHAEL BART WHICH WAS TIED TO AN INSTALMENT GAIN ON MICHAEL'S PERSONAL RETURN AND SUBSEQUENTLY MICHAEL'S ESTATE RETURN. JEFF BART INHERITED THIS LOAN AND, AS A RESULT, THE INSTALLMENT GAIN. AS PAYMENTS ARE MADE TO JEFF BART THERE WILL BE A CORRESPONDING GAIN TO REPORT ON HIS PERSONAL RETURN.	\$

+ REMAINING UNAMORTIZED GOODWILL = \$95,834
 - REMAINING BASIS FOR MICHAEL'S ESTATE = \$58,402
 = NET UNAMORTIZED GOODWILL = \$37,432**
 ** THE NET UNAMORTIZED GOODWILL IS THE RESULT OF THE GAIN RECOGNIZED ON MICHAEL BART'S RETURN AND SUBSEQUENTLY MICHAEL'S ESTATE AND SUBSEQUENTLY JEFF BART'S RETURN. OVERALL A 754 ELECTION WAS NOT MADE UPON THE SALE OF MICHAEL'S INTEREST, AS A RESULT, THE SALE RESULTED IN THIS GOODWILL WHICH WILL REAMIN ON THE BOOKS TO OFFSET FUTURE GAINS.

Statement 4 - Form 1065, Schedule L, Line 8 - Other Investments

Description	Beginning of Year	End of Year
OTHER INVESTMENTS	\$ 102,274	\$ 56,534
UNREALIZED (GAIN) LOSS ON INV	-60,976	-31,178
TOTAL	\$ 41,298	\$ 25,356

Federal Statements

Statement 5 - Form 1065, Schedule L, Line 13 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
NON-AMORTIZABLE GOODWILL - MI	\$ 95,833	\$ 95,833
TOTAL	\$ 95,833	\$ 95,833

Statement 6 - Form 1065, Schedule L, Line 17 - Other Current Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
CITI CREDIT CARD	\$ -839	\$
TOTAL	\$ -839	\$ 0

Statement 7 - Form 1065, Schedule M-1, Line 4 - Expenses Recorded on Books, Not on Sch K

<u>Description</u>	<u>Amount</u>
ACCRUED RELATED PARTY INTEREST	\$ 1,945
TOTAL	\$ 1,945

Statement 8 - Form 1065, Schedule M-1, Line 6 - Income Recorded on Books, Not on Sch K

<u>Description</u>	<u>Amount</u>
ACCRUED RELATED PARTY INTEREST	\$ 406
TOTAL	\$ 406

1675CMJ CMJ ASSOCIATES, LLC
02-0508982
FYE: 12/31/2018

Federal Statements

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Statement 9 - COMMERCIAL BUILDING - Form 8825. Line 15 - Other

<u>Description</u>	<u>Amount</u>
DUES & SUBS	\$ 40
LEASED PARKING SPACES	12,345
OFFICE SUPPLIES & EXPENSE	613
WASTE COLLECTION	1,798
BANK SERVICE CHARGE	27
TOTAL	<u>\$ 14,823</u>

Federal Statements

JEFFREY BART

003-50-3484

Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)

Description	Type	Amount	Disposed
COMMERCIAL BUILDING	COMMERCIAL	\$ 36,070	

Schedule K-1, Line 18 - Tax-Exempt Income and Nondeductible Expenses

Code	Description	Amount
B	ACCRUED RELATED PARTY INTEREST	\$ 386
C	ACCRUED RELATED PARTY INTEREST	1,848

Schedule K-1, Line 20 - Other Information

Code	Description	Amount
Z	SECTION 199A INCOME	\$ 36,070
AB	SECTION 199A UNADJUSTED BASIS	788,961

Schedule K-1, Line 20AH - Additional Supplemental Information

Description		
ANALYSIS OF AT RISK VERSUS NOT AT RISK LIABILITIES		
	AT RISK	NOT AT RISK
NONRECOURSE	0	22,317
QUALIFIED NONRECOURSE	143,474	0
RECOURSE	92,889	0

THE \$95,833 LOAN TO PARTNER, REPORTED ON SCHEDULE L, WAS ORIGINALLY A PAYABLE TO MICHAEL BART WHICH WAS TIED TO AN INSTALMENT GAIN ON MICHAEL'S PERSONAL RETURN AND SUBSEQUENTLY MICHAEL'S ESTATE RETURN. JEFF BART INHERITED THIS LOAN AND, AS A RESULT, THE INSTALMENT GAIN. AS PAYMENTS ARE MADE TO JEFF BART THERE WILL BE A CORRESPONDING GAIN TO REPORT ON HIS PERSONAL RETURN.

1575CMJ CMJ ASSOCIATES, LLC
 02-0508982
 FYE: 12/31/2018

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Federal Statements
JUNE S. BART REVOCABLE TRUST
410-66-8951

Schedule K-1, Line 2 - Net Rental Real Estate Income (Loss)

Description	Type	Amount	Disposed
COMMERCIAL BUILDING	COMMERCIAL	\$ 1,898	

Schedule K-1, Line 18 - Tax-Exempt Income and Nondeductible Expenses

Code	Description	Amount
B	ACCRUED RELATED PARTY INTEREST	\$ 20
C	ACCRUED RELATED PARTY INTEREST	97

Schedule K-1, Line 20 - Other Information

Code	Description	Amount
Z	SECTION 199A INCOME	\$ 1,898
AB	SECTION 199A UNADJUSTED BASIS	41,524

Schedule K-1, Line 20AH - Additional Supplemental Information

Description		
ANALYSIS OF AT RISK VERSUS NOT AT RISK LIABILITIES		
	AT RISK	NOT AT RISK
NONRECOURSE	0	1,175
QUALIFIED NONRECOURSE	7,551	0
RECOURSE	4,889	0

Federal Statements

**MICHAEL C BART ESTATE
47-7161453**

Schedule K-1. Line 20AH - Additional Supplemental Information

Description

+ REMAINING UNAMORTIZED GOODWILL	= \$95,834
- REMAINING BASIS FOR MICHAEL'S ESTATE	= \$58,402
= NET UNAMORTIZED GOODWILL	= \$37,432**

** THE NET UNAMORTIZED GOODWILL IS THE RESULT OF THE GAIN RECOGNIZED ON MICHAEL BART'S RETURN AND SUBSEQUENTLY MICHAEL'S ESTATE AND SUBSEQUENTLY JEFF BART'S RETURN. OVERALL A 754 ELECTION WAS NOT MADE UPON THE SALE OF MICHAEL'S INTEREST, AS A RESULT, THE SALE RESULTED IN THIS GOODWILL WHICH WILL REMAIN ON THE BOOKS TO OFFSET FUTURE GAINS.

Year Ending: December 31, 2018

02-0508982

CMJ ASSOCIATES, LLC
13 WARREN STREET
CONCORD, NH 03301

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

PARTNER# 1

Analysis of Partner's K-1, Current Year Increase (Decrease) Worksheet		2018
Schedule K-1	For calendar year 2018, or tax year beginning _____, and ending _____	
Partnership Name CMJ ASSOCIATES, LLC		Employer Identification Number 02-0508982
Partner's Name JEFFREY BART		Taxpayer Identification Number 003-50-3484

Items Included in Current Year Increase (Decrease):

SCHEDULE K ADDITIONS:

NET RENTAL REAL ESTATE INCOME/LOSS	36,070
ORDINARY DIVIDENDS	1,177
NET LONG-TERM CAPITAL GAIN/LOSS	21,679
SUBTOTAL	58,926

SCHEDULE M-1 ADDITIONS:

BOOK INCOME NOT INCLUDED ON TAX RETURN:	
ACCRUED RELATED PARTY INTEREST	386
SUBTOTAL	386

SCHEDULE M-1 SUBTRACTIONS:

BOOK EXPENSES NOT DEDUCTED ON TAX RETURN:	
ACCRUED RELATED PARTY INTEREST	1,848
SUBTOTAL	1,848

TOTAL PER SCHEDULE K-1, CURRENT YEAR INCREASE (DECREASE)	57,464
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PARTNER# 2

Schedule K-1	Analysis of Partner's K-1, Current Year Increase (Decrease) Worksheet	2018
For calendar year 2018, or tax year beginning _____, and ending _____		

Partnership Name CMJ ASSOCIATES, LLC	Employer Identification Number 02-0508982
Partner's Name JUNE S. BART REVOCABLE TRUST	Taxpayer Identification Number 410-66-8951

Items Included in Current Year Increase (Decrease):

SCHEDULE K ADDITIONS:

NET RENTAL REAL ESTATE INCOME/LOSS	1,898
ORDINARY DIVIDENDS	62
NET LONG-TERM CAPITAL GAIN/LOSS	1,141

SUBTOTAL	3,101
-----------------	-------

SCHEDULE M-1 ADDITIONS:

BOOK INCOME NOT INCLUDED ON TAX RETURN:	
ACCRUED RELATED PARTY INTEREST	20

SUBTOTAL	20
-----------------	----

SCHEDULE M-1 SUBTRACTIONS:

BOOK EXPENSES NOT DEDUCTED ON TAX RETURN:	
ACCRUED RELATED PARTY INTEREST	97

SUBTOTAL	97
-----------------	----

TOTAL PER SCHEDULE K-1, CURRENT YEAR INCREASE (DECREASE)	3,024
---	--------------

PARTNER# 1

Partner's Basis Worksheet, Page 1

Schedule K-1	For calendar year 2010, or tax year beginning , and ending	2010
Partnership Name CMJ ASSOCIATES, LLC	Employer Identification Number 02-0508982	
Partner's Name JEFFREY BART	Taxpayer Identification Number 003-50-3484	

Beginning of year						541,381
Increases:						
Capital contributions:	Cash		Property (adjusted basis)			
"Excess" depletion						
Income items:	Ordinary income					
	Net income from rental real estate activities				36,070	
	Net income from other rental activities					
	Interest					
	Dividends				1,177	
	Royalties					
	Net short-term capital gain					
	Net long-term capital gain				21,679	
	Other portfolio income					
	Net gain under section 1231					
	Other income					
	Tax-exempt interest and other income				386	59,312
Other increases:	Transfer of capital					
	Gain on disposition of section 179 assets					
	Other increases					
Distributions:	Cash		Property (adjusted basis)			
Increase (decrease) in share of partnership liabilities	P/Y	300,503	C/Y	258,680		-41,823
Subtotal						558,870
Distribution in excess of partner basis						
Decreases:						
Noncap items:	Nondeductible expenses				1,848	
	Charitable contributions					
	Foreign taxes					1,848
Loss items:	Ordinary loss					
	Net loss from rental real estate activities					
	Net loss from other rental activities					
	Royalties					
	Net short-term capital loss					
	Net long-term capital loss					
	Other portfolio loss					
	Net loss under section 1231					
	Other losses					
	Section 179 expensed					
	Deductions related to portfolio income					
	Other deductions					
	Interest expense on investment debts					
	Section 59(e)(2) expenditures					
	Loss on disposition of section 179 assets					
Depreciation						
Other decreases						
End of year						557,022

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

PARTNER# 2

Partner's Basis Worksheet, Page 1

Schedule K-1	For calendar year 2018, or tax year beginning _____, and ending _____	2018
Partnership Name CMJ ASSOCIATES, LLC		Employer Identification Number 02-0508982
Partner's Name JUNE S. BART REVOCABLE TRUST		Taxpayer Identification Number 410-66-8951

Beginning of year		82,805	
Increases:			
Capital contributions: Cash	Property (adjusted basis)		
"Excess" depletion			
Income Items:			
Ordinary Income		1,898	
Net income from rental real estate activities			
Net income from other rental activities			
Interest			
Dividends		62	
Royalties			
Net short-term capital gain			
Net long-term capital gain		1,141	
Other portfolio income			
Net gain under section 1231			
Other income			
Tax-exempt interest and other income		20	3,121
Other increases:			
Transfer of capital			
Gain on disposition of section 179 assets			
Other increases			
Distributions: Cash	Property (adjusted basis)		
Increase (decrease) in share of partnership liabilities	PY 15,816 OR 13,615		-2,201
Subtotal			83,725
Distribution in excess of partner basis			
Decreases:			
Noncap items:			
Nondeductible expenses		97	
Charitable contributions			
Foreign taxes			97
Loss items:			
Ordinary loss			
Net loss from rental real estate activities			
Net loss from other rental activities			
Royalties			
Net short-term capital loss			
Net long-term capital loss			
Other portfolio loss			
Net loss under section 1231			
Other losses			
Section 179 expense			
Deductions related to portfolio income			
Other deductions			
Interest expense on investment debts			
Section 59(e)(2) expenditures			
Loss on disposition of section 179 assets			
Depletion			
Other decreases			
End of year			83,628

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

PARTNER# 3

Partner's Basis Worksheet, Page 1

Schedule K-1	For calendar year 2018, or tax year beginning _____, and ending _____	2018
Partnership Name CMJ ASSOCIATES, LLC		Employer Identification Number 02-0508982
Partner's Name MICHAEL C BART ESTATE		Taxpayer Identification Number 47-7161453

Beginning of year **58,402**

Increases:

Capital contributions:	Cash	Property (adjusted basis)
"Excess" depletion		
Income items:	Ordinary income Net income from rental real estate activities Net income from other rental activities Interest Dividends Royalties Net short-term capital gain Net long-term capital gain Other portfolio income Net gain under section 1231 Other income Tax-exempt interest and other income	
Other increases:	Transfer of capital Gain on disposition of section 179 assets Other increases	
Distributions:	Cash	Property (adjusted basis)
Increase (decrease) in share of partnership liabilities P/Y C/Y		

Subtotal **58,402**

Distribution in excess of partner basis

Decreases:

Noncap items:	Nondeductible expenses Charitable contributions Foreign taxes	
Loss items:	Ordinary loss Net loss from rental real estate activities Net loss from other rental activities Royalties Net short-term capital loss Net long-term capital loss Other portfolio loss Net loss under section 1231 Other losses Section 179 expense Deductions related to portfolio income Other deductions Interest expense on investment debts Section 59(e)(2) expenditures Loss on disposition of section 179 assets	

Depletion
Other decreases

End of year **58,402**

Note to partner: This worksheet was prepared based on partnership records. Please consult with your tax advisor for adjustments.

Schedule K-1 Summary Worksheet

Form **1065** For calendar year 2018, or tax year beginning _____, and ending _____ **2018**

Partnership Name **CMJ ASSOCIATES, LLC** Employer Identification Number **02-0508982**

	Partner Name	SSN/EIN
Column A	JEFFREY BART	003-50-3484
Column B	JUNE S. BART REVOCABLE TRUST	410-66-8951
Column C	MICHAEL C BART ESTATE	47-7161453
Column D		

Schedule K Items	Column A	Column B	Column C	Column D	SCH K TOTAL
1 Ordinary income					
2 Net income-rent	36,070	1,898			37,968
3a Net non-oth rent					
4 Guaranteed prnts					
5 Interest income					
6a Ordinary dividends	1,177	62			1,239
6b Qual dividends	1,092	57			1,149
6c Dividend equivalents					
7 Royalties					
8 Net ST capital gain					
9a Net LT capital gain	21,679	1,141			22,820
9b Collectible 28% gain					
9c Unrecap sec 1250					
10 Net sec 1231 gain					
11 Other income					
12 Sec 179 deduction					
13a Contributions					
13b Invest interest exp					
13c Sec 60(a)(2) exp					
13d Other deductions					
14a Net SE earnings					
14b Gross farming inc					
14c Gross nonfarm inc					
15a Low-inc house 4216					
15b Low-inc house other					
15c Qual rehab exp					
15d Rental RE credits					
15e Other rental credits					
15f Other credits					
16b Gross inc all src					
16c-Tot foreign income					
16d-Tot foreign dedc					
16e-Tot foreign taxes					
17a Depn adjustment					
17b Adj gain or loss					
17c Depletion					
17d Inc-oll/gas/geoth					
17e Ded-oll/gas/geoth					
17f Other AMT items					
18a Tax-exempt int					
18b Other tax-exempt	386	20			406
18c Nonded expense	1,848	97			1,945
19a Cash distributions					
19b Property distributions					
20a Invest income	1,177	62			1,239
20b Invest expense					

Schedule K-1 Percentages Summary Worksheet

Form **1065**

2018

For calendar year 2018, or tax year beginning _____, and ending _____

Partnership Name: **CMJ ASSOCIATES, LLC** Employer Identification Number: **02-0508982**

Partner Number	Partner Name	Profit		Loss		Capital	
		Beginning	Ending	Beginning	Ending	Beginning	Ending
1	JEFFREY BART	95.000000	95.000000	95.000000	95.000000	95.000000	95.000000
2	JUNE S. BART REVOCABLE TRUST	5.000000	5.000000	5.000000	5.000000	5.000000	5.000000
3	MICHAEL C BART ESTATE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Reconciliation of Partners' Basis Worksheet

Form **1065**

2018

For calendar year 2018, or tax year beginning and ending

Partnership Name

Employer Identification Number

CMJ ASSOCIATES, LLC

02-0508982

Partner Number	Partner Name	Beginning Basis	Increase	Distribution in Excess of Basis	Allowed Decreases	Ending Basis
1	JEFFREY BART	541,381	17,489	0	1,848	557,022
2	JUNE S. BART REVOCABLE TRUST	82,805	920	0	97	83,628
3	MICHAEL C BART ESTATE	58,402	0	0	0	58,402

Total this page
Total all pages

682,588
682,588

18,409
18,409

0
0

1,945
1,945

699,052
699,052

Reconciliation of Partners' Capital Accounts Worksheet

Form **1065**

2018

For calendar year 2018, or tax year beginning

and ending

Partnership Name

Employer Identification Number

CMJ ASSOCIATES, LLC

02-0508982

Partner Number	Partner Name	Beginning Capital	Capital Contributed	Lines 3, 4, & 7 Schedule M-2	Withdrawals & Distributions	Ending Capital
1	JEFFREY BART	240,878	0	57,464	0	298,342
2	JUNE S. BART REVOCABLE TRUST	66,987	0	3,024	0	70,011
3	MICHAEL C BART ESTATE	58,402	0	0	0	58,402
Total this page		366,267	0	60,488	0	426,755
Total all pages		366,267	0	60,488	0	426,755

COMMERCIAL BUILDING

Cleaning and maintenance

<u>Description</u>	<u>Amount</u>
JANITORIAL	\$ 624
TOTAL	\$ 624

COMMERCIAL BUILDING

Repairs

<u>Description</u>	<u>Amount</u>
REPAIRS & MAINTENANCE	\$ 17,407
TOTAL	\$ 17,407

COMMERCIAL BUILDING

Utilities

<u>Description</u>	<u>Amount</u>
UTILITY	\$ 16,252
TOTAL	\$ 16,252



FIDELITY
PREMIUM SERVICES™

INVESTMENT REPORT
May 1, 2019 - June 30, 2019

Fidelity Account CMJ ASSOCIATES LLC A PARTNERSHIP JEFFREY T
BART PARTNER

▶ Account Number: X57-890391

Envelope # BHFGRRBBBCGJ

CMJ ASSOCIATES LLC
13 WARREN ST
CONCORD NH 03301-4045

Your Account Value: \$1,116.68

Change from Last Period: **A \$3.78**

	This Period	Year-to-Date
Beginning Account Value	\$1,112.90	\$56,533.96
Subtractions	-	-\$4,010.40
Transaction Costs, Fees & Charges	-	-10.40
Change in Investment Value *	3.78	8,593.12
Ending Account Value **	\$1,116.68	\$1,116.68
Accrued Interest (AI)	0.00	
Ending Account Value Incl. AI	\$1,116.68	

Contact Information

Online Fidelity.com
FASTSM-Automated Telephone (800) 544-5655
Premium Services (800) 544-4442
8am - 11pm ET, Mon - Fri

* Reflects appreciation or depreciation of your holdings due to price changes, transactions from Other Activity In or Out and Multi-currency transactions, plus any distribution and income earned during the statement period.
** Excludes unpriced securities.

MR. CR_BHFGRRBBBCGJ_BBBB 20180628 40

Brokerage services provided by Fidelity Brokerage Services LLC (FBS), Member NYSE, SIPC (800) 544-6676. Brokerage accounts carried by National Financial Services LLC (NFS), Member NYSE, SIPC.



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FIDELITY
PREMIUM SERVICESSM

INVESTMENT REPORT
May 1, 2018 - June 30, 2019

Account Summary

Account # X57-890391
CML ASSOCIATES LLC - PARTNERSHIP

Account Value: **\$1,116.68**

Account Holdings

Change in Account Value **▲ \$3.78**

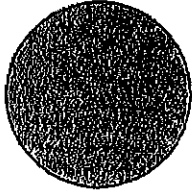
	This Period	Year-to-Date
Beginning Account Value	\$1,112.90	\$56,533.96
Subtractions	-	-64,010.40
Withdrawals	-	-64,000.00
Transaction Costs, Fees & Charges	-	-10.40
Change in Investment Value *	3.78	8,593.12
Ending Account Value	\$1,116.68	\$1,116.68
Accrued Interest (AI)	0.00	
Ending Account Value Incl. AI	\$1,116.68	

Total Account Trades Jul 2018 - Jun, 2019: 2

* Reflects appreciation or depreciation of your holdings due to price changes, transactions from Other Activity In or Out and Multi-currency transactions, plus any distribution and income earned during the statement period.

Core Account and Credit Balance Cash Flow

	This Period	Year-to-Date
Beginning Balance	\$1,112.90	\$1,148.47
Investment Activity		
Securities Sold	-	63,793.72
Dividends, Interest & Other Income D	3.78	174.49
Total Investment Activity	\$3.78	\$63,968.21



100% Core Account (\$1,116)

Top Holdings

Description	Value	Percent of Account
Fidelity Government Money Market	\$1,116	100%
Total	\$1,116	100%

Please note that, due to rounding, percentages may not add to 100%.

Income Summary

	This Period	Year-to-Date
Taxable	\$3.78	\$174.49
Dividends	3.78	174.49
Total	\$3.78	\$174.49

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FIDELITY
PREMIUM SERVICESSM

INVESTMENT REPORT
May 1, 2019 - June 30, 2019

Core Account and Credit Balance Cash Flow (continued)
Core Account: FIDELITY GOVERNMENT MONEY MARKET

Account # X57-356394
CMJ ASSOCIATES LLC - PARTNERSHIP

	This Period	Year-to-Date
Cash Management Activity		
Withdrawals	-	-\$4,000.00
Total Cash Management Activity	-	-\$64,000.00
Ending Balance	\$1,116.68	\$1,116.68

Realized Gains and Losses from Sales
(May not reflect all gains and losses due to incomplete cost basis)

	This Period	Year-to-Date
Net Short-term Gain/Loss	-	263.06
Short-term Gain	-	263.06
Net Long-term Gain/Loss	-	\$9,904.74
Long-term Gain	-	\$9,904.74
Net Gain/Loss	-	\$40,167.86

D Includes dividend reinvestments.

Holdings

Core Account

Description	Beginning Market Value May 1, 2019	Quantity Jun 30, 2019	Price Per Unit Jun 30, 2019	Ending Market Value Jun 30, 2019	EAI (\$) / EY (%)
FIDELITY GOVERNMENT MONEY MARKET (SPAXX)	\$1,112.90	1,116.680	\$1.0000	\$1,116.68	\$20.51 / 1.840%
Total Core Account (100% of account holdings)	\$1,112.90			\$1,116.68	\$20.51

Total Holdings

\$1,116.68

EAI Estimated Annual Income (EAI) & Estimated Yield (EY) - EAI is an estimate of annual income for a specific security position over the next rolling 12 months. EAI may be negative on short & EY positions. EY is calculated by dividing the current EAI for a security position by its statement closing date market value. EAI and EY are estimates only and may include return of principal and/or capital gains, which would render them overstated. Actual income and yield might be lower or higher than the estimated amounts. For calculation details, refer to the "Additional Information and Endnotes" section.



FIDELITY
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INVESTMENT REPORT
May 1, 2019 - June 30, 2019

Activity

Account # X57-890391
CMJ ASSOCIATES LLC - PARTNERSHIP

Dividends, Interest & Other Income

(includes dividend reinvestments)

Settlement Date	Security Name	Symbol/ CUSIP	Description	Quantity	Price	Amount
05/31	FIDELITY GOVERNMENT MONEY MARKET	31617H102	Dividend Received			\$1.93
06/28	FIDELITY GOVERNMENT MONEY MARKET	31617H102	Dividend Received		1.85	1.85
Total Dividends, Interest & Other Income						\$3.78

Daily Additions and Subtractions

Additions/subtractions from your Core Account, which utilizes FIDELITY GOVERNMENT MONEY MARKET, were effected on the dates and in the amounts indicated. If your Core Account utilizes a Fidelity money market fund, these transactions were effected at \$1.00/share, and the number of shares bought/sold equals the transaction value.

Date	Total Additions	Total Subtractions	Net Activity	Daily Balance	Date	Total Additions	Total Subtractions	Net Activity	Daily Balance
05/31	\$1.93		\$1.93	\$1,114.83	06/28	1.85		1.85	1,116.68



FIDELITY
PREMIUM SERVICESSM

INVESTMENT REPORT
May 1, 2019 - June 30, 2019

Estimated Cash Flow (Rolling as of June 30, 2019)

Account # X57-898391
CMJ ASSOCIATES LLC - PARTNERSHIP

Month	Bond & CD Income	Bond & CD Principal	Stock Income	ETP Income	Mutual Fund Income	Other Income	Total Est. Cash Flow
July 2019					\$2		\$2
August					2		2
September					2		2
October					2		2
November					2		2
December					2		2
January 2020					2		2
February					2		2
March					2		2
April					2		2
May					2		2
June					2		2
Total					\$24		\$24

This table presents the estimated monthly interest and dividend income and return of principal that your current holdings may generate over the next rolling 12 months. The cash flows displayed are estimates provided for informational purposes only and there is no guarantee that you will actually receive any of the amounts displayed. These estimates should not be relied upon for making investment, trading or tax decisions. The estimates for fixed income are calculated using the security's coupon rate. The estimates for all other securities are calculated using an indicated annual dividend (IAD). The IAD is an estimate of a security's dividend payments for the next 12 months calculated based on prior and/or declared dividends for that security. IADs are sourced from third party vendors believed to be reliable, but no assurance can be made as to accuracy. There are circumstances in which these estimates will not be presented for a specific security you hold. Please refer to Help/Glossary on Fidelity.com for additional information on these calculations.

Bond & CD Income includes interest payments for fixed and variable rate bonds, international bonds that pay in USD, and Certificates of Deposit (CDs).

Bond & CD Principal includes maturing principal payments for fixed and variable rate bonds, international bonds that pay in USD, and Certificates of Deposit (CDs).

Stock Income includes estimated dividend payments for common stocks, preferred stocks, international stocks, ADRs, closed-end mutual funds, and MLPs.

ETP Income includes estimated dividend payments for Exchange Traded Funds (ETFs) and Exchange Traded Notes (ETNs).

Mutual Fund Income includes estimated dividend payments for Fidelity and non-Fidelity mutual funds.

Other Income includes, but is not limited to estimated dividend payments for Unit Investment Trusts (UITs), REITs, and LPs.

This table does not include cash flow from foreign denominated fixed income.

- not available



FIDELITY
PREMIUM SERVICESSM

INVESTMENT REPORT
May 1, 2019 - June 30, 2019

Additional Information and Endnotes

Account # X57-590391
CMJ ASSOCIATES LLC - PARTNERSHIP

- ▶ Changes to the customer agreement for one or more of your Fidelity accounts. NO ACTION REQUIRED.

Effective August 8, 2019, we are deleting and replacing the subsections titled "Credits to Your Account" and "Debits to Your Account" of the section "How Transactions Are Settled." These changes primarily affect how the core account operates, including the introduction of a second sweep each morning for accounts that utilize a Fidelity Money Market Mutual Fund as the account's core fund.

Additionally, for the Fidelity Account(R) Customer Agreement, we will also change the second sentence in the second paragraph of the section titled "Borrowing on Margin" to read: "The Intra-day and After-hours Free Credit Balance, money in the core account, and any cash dividends paid on marginable securities are automatically applied to your margin debt, unless you tell us otherwise."

You can view the new customer agreement(s) and obtain a copy of your new agreement(s) at Fidelity.com/2019-customer-agreements. If you have any questions or would like to discuss alternative options, please give us a call at 800-343-3548. If you don't contact us, we will consider you to have consented to the changes outlined above.

Please note that this change affects all Fidelity accounts except Fidelity mutual fund-only accounts, ABLE accounts, Fidelity investment-only non-prototype retirement accounts, and 529 College Savings Plan accounts.

- ▶ Please be aware that we have added the following new section called "Optional Dividends" to the customer agreement that governs your account.

Optional Dividends: At times certain issuers that pay dividends may offer shareholders an opportunity to elect to receive stock, cash, or a combination of both. This is known as an "Optional Dividend". The issuer will assign a default if no instruction is received. For example, the default option could be cash, stock or a combination of both. You have the opportunity up until the applicable deadline to make an election to receive the payment of your choice. Please be advised, if you do not make an election prior to the deadline, your account will be assigned a default election based on the dividend reinvestment program instructions you established with respect to your account. This default election will be utilized in lieu of the issuer's default option being applied to your account.

Estimated Annual Income (EAI) & Estimated Yield (EY) - EAI for fixed income is calculated using the coupon rate. For all other securities, EAI is calculated using an indicated annual dividend (IAD). The IAD is an estimate of a security's dividend payments for the next 12 months calculated based on prior and/or declared dividends for that security. EY reflects only the income generated by an investment and not changes in its price which may fluctuate. Interest and dividend rates are subject to change at any time and may be affected by current and future economic, political and business conditions. EAI and EY are provided for informational purposes only and should not be used or relied on for making investment, trading or tax decisions. EAI and EY are based on data obtained from information providers believed to be reliable, but no assurance can be made as to accuracy, timeliness or completeness. Please refer to the Help/Glossary on Fidelity.com for additional information regarding these calculations.

For more information about your statement, please refer to our [Frequently Asked Questions](http://Fidelity.com/statements) document at Fidelity.com/statements.



Information About Your Fidelity Statement

TDD Service for the Hearing-Impaired Call 800-544-0118, 9 am - 9 pm ET, 7 days a week.
Lost or Stolen Cards For 24-Hour worldwide customer service, call 800-529-2164 for American Express or
800-323-5553 for Fidelity® Debit Card.
Additional Investments with Fidelity Make checks payable to Fidelity Investments. Include your account
number on the check. For retirement and health savings accounts (HSA), designate in the memo field whether
your contribution is for the current or prior year. Mail checks or other inquiries to Fidelity Investments, P.O. Box
770001, Cincinnati, OH 45277-0003.

Income Summary Shows Income by Tax Status for the Statement and Year-to-Date Periods. Except for interest
income earned on, or distributed by, tax-exempt securities, Fidelity reports dividends and capital gains held in
taxable accounts as taxable income. A portion of income reported on the account may be subject to
alternative minimum taxes and/or state and local taxes in Traditional IRA, Rollover IRAs, SEP IRAs, SIMPLE
IRAs and Keoghs, earnings are reported as tax-deferred income. In Roth IRAs and IRAs-4, earnings are reported
as tax-exempt income as they may be federally tax-exempt if certain conditions are met.
Cost Basis, Gain/Loss, and Holding Period Information Fidelity reports certain cost basis and
holding period information to the IRS on Form 1099-B. Unless otherwise noted, Fidelity reports the average
cost method for open-end mutual funds and the first-in, first-out (FIFO) method for all other securities. Cost
basis is adjusted for wash sales on securities with the same CDSID held in the same account (unless your
account receives market-to-market reporting). Your statement may reflect all adjustments required for tax
purposes. Customers should consult their tax advisors for further information.
Cost Fidelity provides purchase cost information for securities held in retirement and HSA accounts. Such
information may be adjusted for certain transactions and does not reflect dividends or capital gains
reinvestments. Fidelity reports transaction profit or loss information when securities are sold without a reinvestment.
or HSA account. Transaction profit or loss is calculated by subtracting purchase cost from sales proceeds.

Additional Information About Your Brokerage Account, if Applicable

Free credit balances (FCB) are funds payable to you on demand. FCB are subject to open commitments such
as uncleared checks and exclude proceeds from sales of certificated securities without delivery of the
underlying securities. If your FCB is swept to a core position, you can liquidate the core position and have the proceeds
sent to your or held in your account subject to the terms of your account agreement. Fidelity may use the FCB to
information not contained herein will be provided on written request. Fidelity may use the FCB to make
conjunction with the business subject to applicable law. Assets Separated from Your Brokerage Account Only
securities in the margin portion of your brokerage account contribute to margin and maintenance requirements (SIPC)
Cover Assets, which may be reported on your statement. Including insurance proceeds that are designated by
Fidelity Fidelity Insurance Agency, Inc. and mutual fund only accounts held through the fund (Fidelity
Mutual Fund Accounts) are not carried by Fidelity, not covered by the Securities Investor Protection
(SIPC) and do not count toward your margin and maintenance requirements. Assets held in brokerage
accounts managed by Fidelity Personal and Workplace Advisors LLC (FPWA) are carried by Fidelity, not covered
by SIPC but do not contribute to your margin and maintenance requirements. Short Account Balance
Securities sold short are held in a segregated short account. These securities are marked-to-market for margin
purposes, and any increase or decrease from the previous week's value is transferred weekly to your margin
account. Fidelity reserves your short account balance as of the last weekly mark-to-market, not as of the
statement end date. Information About Your Option Transactions Each transaction commission previously
delivered to you contains full information about commissions and other charges, and such information is
available promptly upon request. Assignments of American and European-style options are allocated among
customer short positions pursuant to a random allocation procedure, a description is available upon request.
Short Positions Assigned Options are held for assignment anytime. The writer of a European-style
option is subject to exercise assignment only during the exercise period. For more information, please call
Fidelity at 800-544-6666. Equity Dividend Reinvestment Shares credited to your account resulted from
investments in Fidelity Equity Dividend Reinvestment Shares. Total Market Value of 9 decimal places.
Information/Trade Market Value The Total Market Value of the Depository Trust Company (DTC) prices
however, the individual unit price is displayed in 5 decimal places. The Total Market Value represents prices
quoted for and guaranteed. Prices may vary from the frequency with which such prices are reported and
such prices are not guaranteed. Prices may vary from the frequency with which such prices are reported and
quoted, but when such quotes are not available the pricing vendors use a variety of techniques to estimate
values. These estimates, particularly for fixed income securities, may be based on certain minimum principal
amounts (e.g., \$1 million). Prices provided are not firm bids or offers. Certain securities may reflect N/A or available
liquidity risk. The prices provided are generally not available from a primary source. The Market Value of a
security, including those priced at net sales, may differ from its purchase price and may not closely reflect the
value at which the security may be sold or purchased based on various market factors. The Sale or redemption
of any fixed income security may be subject to a loss. Prices for Certificates of Deposits (CDs) on
your statement are generally estimates and are not based on actual market prices. The secondary market for
CDs is generally liquid. You should always request a current valuation for your securities prior to making a
financial decision or placing an order.

using the RIFO method if shares were purchased at different times or prices. Statement Hearing We deliver
statements at least four times during the calendar year for any account with a balance.
Statement Discrepancies Please review your statement and report any inaccuracies or discrepancies.
Inquiries, concerns or questions regarding your brokerage account or the activity therein should be
directed to FBS by calling 800-544-6666, and NPS, who carries your brokerage accounts, by calling
800-408-1133. Any oral communications regarding inaccuracies or discrepancies should be reconfirmed in
writing to protect your rights, including those under the Securities Investor Protection Act (SIPA).
Material Changes Please advise us of material changes in your investment objectives or financial situation
related to your brokerage accounts.

Mutual Funds and Performance Before investing, consider the funds' investment objectives, risks,
charges and expenses. Contact Fidelity for a prospectus containing this information. Read it carefully.
Performance data shown represents past performance and is no guarantee of future results.
Investment return and principal value will fluctuate, so you may have a gain or loss when shares are
sold. Current performance may be higher or lower than that quoted. Visit Fidelity.com/performance for
most recent month-end performance.

Shares Lots and Fees Each fund reserves the right to terminate or modify its exchange privilege in the future. In
connection with (f) access to, purchase or redemption of, and/or maintenance of positions in mutual funds and
other investment products ("funds") or (g) infrastructure needed to support such funds, some funds, or their
investment advisers, may FBS and/or NPS sales leads and 12-1 fees described in the prospectus, as well as
additional compensation for estate planning services, start-up fees, infrastructure support and maintenance, and
other programs. Additional information about the source(s) and amount(s) of compensation as well as other
reimbursement received by FBS or NPS will be furnished to you upon written request. At the time you purchase
shares of funds these shares will be assigned either a load, transaction fee (TF) or no transaction fee (NTF)
status. When you subsequently sell those shares, any fees, applicable to your transaction will be assessed
based on the status assigned to the shares at the time of purchase.

Exercising Orders on the Floor of the NYSE The Floor broker may permit the Designated Market Maker to
trade on party with the order for some or all of the securities associated with filling that order, where such
person would not be necessary with the broker's best execution obligations.
SIPC Securities accounts carried by NPS, a Fidelity Investments company, are protected in accordance with
the SIPC up to \$500,000 (including cash claims limited to \$250,000). For details, including the SIPC brochure,
please see www.sipc.org or call 1-822-371-8300. NPS has arranged for additional protection for cash and
related securities to supplement its SIPC coverage. Neither coverage protects against a decline in the market
value of securities.

Fidelity Investments Fidelity Distributions Corporation (FDC) is the distributor for Fidelity Funds with marketing
and shareholder services provided by FBS or NPS. Brokerage services are provided by FBS, which clears
all transactions through its terminals. NPS, NPS carries all brokerage accounts. FBS and NPS are
members of the NYSE and SIPC. Upon written request, Fidelity will mail an NPS financial statement, which is
available for inspection at its office. Fidelity Investments (with dividend log) is a trademark of FMR LLC.
Fidelity Services Fidelity Global Fidelity Personalized Planning & Advice and Fidelity Strategic Disciplines are
advisory services offered by FPWA, a registered investment adviser. Fidelity Strategic Disciplines includes the
advisory services (Income, Wealth and Savings), the Fidelity Equity Income Strategy, the Fidelity Tax-Managed
U.S. Equity Income Strategy, the Fidelity U.S. Large Cap Equity Strategy, the Fidelity International Equity
Strategy, the Fidelity Intermediate Municipal Strategy and the Fidelity Core Bond Strategy. Fidelity Wealth
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CMJ Associates LLC

Brokerage: X57890391 Routing Number

Positions

AS OF 07/22/2019 4:54 PM ET

Show Open Positions ▾

Symbol	Last Price	Today's Gain/Loss	Total Gain/Loss	Current Value	Quantity	Cost Basis
SPAXX**	\$1.00	n/a	n/a	\$1,116.68	1,116.680	n/a
FIDELITY GOVERN...	\$0.00	n/a	n/a			n/a
Total				\$1,116.68		

Change in Securities Priced Today \$0.00

Change in Securities Not Priced Today \$0.00

Total \$0.00

* This is your core position. It is where your money is held until you invest it.

** Indicates that this information is not available at this time.



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Accounts Positions

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