

1996

# Christiansen v. Christiansen : Brief of Appellee

Utah Court of Appeals

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IN THE UTAH COURT OF APPEALS

DOCKET NO. 960598-CA

|                                     |   |                           |
|-------------------------------------|---|---------------------------|
| SANDRA CHRISTIANSEN,                | ) |                           |
|                                     | ) | Case No. 960598-CA        |
| Plaintiff-Appellant/Cross-Appellee, | ) |                           |
|                                     | ) |                           |
| vs.                                 | ) | Trial Court No. 954500124 |
|                                     | ) | Honorable J. Philip Eves  |
| ROBERT DAVID CHRISTIANSEN,          | ) |                           |
|                                     | ) | Priority No. 15           |
| Defendant-Appellee/Cross Appellant. | ) |                           |

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BRIEF OF APPELLEE/CROSS-APPELLANT

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APPEAL FROM JUDGMENT ENTERED AUGUST 12, 1996  
IN THE FIFTH JUDICIAL DISTRICT COURT  
IN AND FOR IRON COUNTY, STATE OF UTAH

HONORABLE J. PHILIP EVES  
DISTRICT COURT JUDGE

---

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**FILED**  
Utah Court of Appeals

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**IN THE UTAH COURT OF APPEALS**

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**IN THE UTAH COURT OF APPEALS**

**STATE OF UTAH**

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|                                     | ) | Case No. 960598-CA        |
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|                                     | ) | Honorable J. Philip Eves  |
| ROBERT DAVID CHRISTIANSEN,          | ) |                           |
|                                     | ) | Priority No. 15           |
| Defendant-Appellee/Cross Appellant. | ) |                           |

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**STATEMENT OF JURISDICTION**

The Utah Court of Appeals has jurisdiction over this matter pursuant to Utah Code Ann. Sec. 78-2a-3(2)(h) (1953, as amended).

**NATURE OF PROCEEDINGS**

The Plaintiff has appealed a Supplemental Decree of Divorce by the Fifth Judicial District Court, Iron County, State of Utah. Defendant has cross-appealed the Supplemental Decree of Divorce and the Findings of Fact and Conclusions of Law by the Fifth Judicial District Court, Iron County, State of Utah.

**STATEMENT OF THE ISSUES**

1. Did the Trial Court act properly in ruling that the parties' residence was partially separate property?
2. Did the Trial Court act properly in awarding Plaintiff her attorney fees?



3. Did the Trial Court act properly in failing to make findings regarding the debts of the parties?
4. Did the Trial Court act properly in failing to allocate the debts of the parties?
5. Did the Trial Court act properly in its division of the parties' assets?
6. Is Defendant entitled to his attorney fees on appeal?

#### STANDARD OF REVIEW

Four issues before the Court center on the Trial Court's rulings with respect to the financial and property interests of the parties. The division of marital property and perforce of marital debts is a matter within the sound discretion of the trial court and will not be disturbed by an Appellate Court absent a clear abuse of discretion. *Sinclair v. Sinclair*, 718 P.2d 396, 398 (Utah 1986).

The remaining issues deal with the Trial Court awarding Plaintiff her attorney fees and the appropriateness of awarding attorney fees on appeal. The decision to make an award of attorney fees rests primarily in the sound discretion of the Trial Court, *Bell v. Bell*, 810 P.2d 489, 493 (Utah App. 1991). Whether the Trial Court properly awarded attorney fees is scrutinized under an abuse of discretion standard. *Munns v. Munns*, 790 P.2d 116, 123 (Utah App. 1990). Attorney fees on Appeal may be granted in the discretion of the Court in conformance with statute or rule. *Management Services v. Development Associates*, 617 P.2d 406, 408 (Utah 1980).

**DETERMINATIVE CONSTITUTION PROVISIONS, STATUTES AND RULES**

**Utah Code Annotated 30-3-3(1)**

**30-3-3(1):**

(1) In any action filed under Title 30, Chapter 3, 4, or 6, and in any action to establish an order of custody, visitation, child support, alimony, or division of property in a domestic case, the court may order a party to pay the costs, attorney fees, and witness fees, including expert witness fees, of the other party to enable the other party to prosecute or defend the action. The order may include provision for costs of the action.

**Utah Code Annotated 30-3-5(1) and (1)(c)**

**30-3-5(1) and (1)(c):**

(1) When a decree of divorce is rendered, the court may include in it equitable orders relating to the children, property, debts or obligations, and parties. The court shall include the following in every decree of divorce:...

(c) pursuant to Section 15-4-6.5:

(i) an order specifying which party is responsible for the payment of joint debts, obligations, or liabilities of the parties contracted or incurred during marriage;

(ii) an order requiring the parties to notify respective creditors or obligees, regarding the court's division of debts, obligations, or liabilities and regarding the parties' separate, current addresses; and

(iii) provisions for the enforcement of these orders;"

**Utah Code Annotated 48-1-12(1)(b)**

**48-1-12(1)(b): Nature of Partner's Liability...**

(1)(b) jointly for all other debts and obligations of the partnership, except a partner may enter into a separate obligation to perform a partnership contract.

## STATEMENT OF THE CASE

The parties were divorced on or about the 15th day of June, 1995. The proceedings were bifurcated and all other issues were tried on November 8th and 9th, 1995 before the Honorable J. Philip Eves, Fifth District Court Judge (R. 172). The District Court entered its Memorandum Opinion on December 7, 1995 (R. 106-116). Defendant subsequently filed a Motion to Correct Clerical Mistakes, Oversights, and Omissions, which was heard by Judge Eves on January 16, 1996. (R. 117-121; 141). On March 22, 1996 the District Court denied the Defendant's Motion to Correct Clerical Mistakes, Oversights, and Omissions. (R. 146-147). After the ruling upon Defendant's motion and, based upon the Memorandum Opinion, the Supplemental Findings of Fact, Conclusions of Law and Decree of Divorce were entered by Judge Eves on August 12, 1996. (R. 151-172). Plaintiff appeals the Supplemental Decree of Divorce claiming the Trial Court abused its discretion in its property division award. Defendant cross-appeals the Supplemental Findings of Fact and Conclusions of Law and Supplemental Decree of Divorce alleging the Trial Court abused its discretion in awarding Plaintiff her attorney fees and in failing to make findings regarding the debts of the parties, in failing to allocate the debts of the parties, and in its property division award.

## STATEMENT OF THE FACTS

1. Plaintiff and Defendant were married in Beaver, Utah, and on August 16, 1972. (R. 6, 12, 219).
2. The parties were divorced on or about June 19, 1995. At the time of the divorce all other issues between the parties were reserved for further hearing. (R. 38-41).

3. The trial on the remaining issues was held on November 8th and 9th, 1995 before the Honorable J. Philip Eves, Fifth Judicial District Court Judge. (R. 172).

4. On or about December 7, 1995 the Trial Court entered its Memorandum Opinion with regard to the trial held on November 8th and 9th, 1995. (R. 106-116).

5. On or about December 14, 1995 Defendant submitted his Motion to Correct Clerical Mistakes, Oversights, and Omissions. (R. 117-121).

6. On or about March 22, 1996 the District Court denied the Defendant's Motion to Correct Clerical Mistakes, Oversights, and Omissions. (R. 146-147).

7. On or about August 12, 1996 the District Court entered its Supplemental Decree of Divorce and Supplemental Findings of Fact and Conclusions of Law. (R. 151-172).

8. The Trial Court found that parties' marital residence originally cost \$200,000.00 to build, but appraised for \$185,000.00 at the time of trial, including the value of the lot which was apparently provided by the Defendant's parents without charge. The Trial Court also found that the construction funds were provided principally by Defendant's parents, except for the amount of \$35,000.00 which was put in by the parties from the sale of their previous home. The Court found that the funds and real estate provided by Defendant's parents were intended to be a gift to Robert David Christiansen only, in the amount of \$165,000.00, as an early distribution of his future inheritance. (R. 158).

These findings were supported by evidence submitted at the trial as follows:

A. The home originally cost \$200,000.00 to build. (R. 649-656).

B. The home appraised for \$185,000,00 at the time of trial.

(R. 201, 202 and 206).

C. The parties provided \$35,000.00 towards the construction of the parties' home which money was received from the sale of the parties' previous home.

(R. 465 and 609).

D. Robert David Christiansen's mother and father, Helen Christiansen and Robert O. Christiansen, gifted the \$165,000.00 to Robert David Christiansen which was part of the \$200,000.00 of construction costs for the parties' home.

(R. 609, 655, 656, 657, and 772).<sup>1</sup>

9. The Court found that Plaintiff had an equitable interest in the home of the parties. That the interest arose from two sources. First, the parties had invested \$35,000.00 which money derived from the sale of their prior home, which was a marital asset, when the home was constructed. Second, the Plaintiff's parents invested \$2,500.00 in a sprinkling system as a gift to Plaintiff. (R. 157 and 158).

The findings were supported by evidence submitted at trial as follows:

A. The \$35,000.00 derived from the sale of the parties' first home is a marital asset. (R. 465, 608 and 609).

B. The \$2,500.00 that Plaintiff's parents invested in the sprinkler system for the house was a gift to Plaintiff. (R. 584).

10. The Court found that Plaintiff did not acquire an equitable interest in the home by improving it, maintaining it, cleaning it, and decorating it during the marriage of

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<sup>1</sup> The testimony that the \$165,000.00 was a gift went primarily uncontroverted. Plaintiff did testify that she felt that the \$165,000.00 was not a gift but was a purchase from the business. R. page 230.

the parties. The Court found no unusual contribution made to the value of the home by Plaintiff's efforts. The Court found that she did nothing that would not be expected of an occupant of any residential property. (R. 157)

A. Plaintiff submitted the following testimony with regard to her claims of acquiring an equitable interest in the home by improving it, maintaining it, cleaning it, and decorating it during the marriage of the parties:

Q. All right. Did you make any contributions towards this home?

A. I did all of the cleaning, decorating, upkeep, landscaping, yard work.

Q. Wallpapering?

A. Wallpapering.

Q. Whose responsibility was it to maintain the home?

A. Mine.

Q. Whose responsibility was it to do the upkeep on the home?

A. Me.

Q. Where was Mr. Christiansen during this time frame from 1982 --

A. Mostly driving truck. He was gone at least four to five days a week.

Q. Gone completely from the home?

A. Yes. Usually in California.

Q. Overnight?

A. Yeah.

Q. How long did that continue? For a month? For a year? For two years? Do you recall?

A. About five or six years.

Q. He would be gone for weeks at a time for about --

A. No. He would be gone for two days then come home and then leave for two days. And then he was usually home on the weekends.

Q. Okay. And that lasted for about five or six years?

A. Uh-huh.

Q. And then you would take care of the home during this time?

A. Yes.

(R. 228-229).

Q. Signed the tax return?

You have no list of improvements that you allege that you made on the home after its construction, do you?

A. No. I don't.

Q. Okay. And no figures or values that you can establish for those alleged improvements?

A. No.

THE COURT: What improvements are we talking about? Maybe you can clarify that.

MR. BISHOP: I think she mentioned wallpaper and --

THE COURT: Decorating?

MR. BISHOP: Yes.

THE WITNESS: Painting -- I did the landscaping, too, Mr. Bishop.

Q. BY MR. BISHOP: That was at the time of the construction of the home, was it not?

A. No. It's been throughout the ownership of the home. Big improvements every year. New flower beds, new perennials.

Q. You're a gardner, are you?

A. Yes, I was.

Q. You do that as a hobby?

A. Yes.

Q. Was the grading done at the time that the home was built?

A. Yes.

Q. Of the home's construction?

Anything you did thereafter was because of your hobby of gardening and your desires to make things look nicer?

A. Yes.

Q. But you don't have any figures as to those?

Q. All right. Who was home taking care of the children while he was operating the business?

A. I was.

Q. Who was home taking care of the home while he was operating the business?

A. I was.



**Q.** Who was home protecting the home while he was taking care of the business?

**A.** I was.

(R. 386-388, 390-391).

11. The Court found that the grantors gave no gift to the Plaintiff by including her name on the deed to the lot in which the parties' home is situated. The Court found that Plaintiff's name appears on the deed in recognition of the fact that she had an interest in the home by virtue of her share of the money coming from the sale of the previous home of the parties. (R. 156 and 157).

The findings were supported by evidence submitted at trial as follows:

**A.** Defendant's parents intended their contributions to the house as a gift to their son only and that Plaintiff's name appeared on the deed in recognition of the fact that she had an interest in the home by virtue of her share of the money coming from the sale of the previous home of the parties. (R. 655, 657, 717, 772, 777, and 778).

12. The Trial Court found that Plaintiff should be awarded one-half of the \$35,000.00 from the previous home, or \$17,500.00, plus \$2,500.00 for the sprinkler system, for a total of \$20,000.00 against the value of the home. The remaining equity in the home was the separate property of the Defendant and should be awarded to him. (R. 156).

13. With regard to the attorney fees the Court made the following findings:

**A.** Both parties seek an award of attorney fees in this case. Both proffered evidence of the amount of attorney fees each had expended without objection and without challenge as to the reasonableness or necessity of the fees.

The Court finds that the fees presented by both parties are reasonable in amount and necessary, given the character of the case and the issues presented. The Court is then left to determine whether any award of attorney fees is appropriate, and if so, to whom and in what amount.

B. Generally, the fees of an attorney should be paid by the litigant who hired the attorney. However, the Court has discretion under the provisions of UCA 30-3-3 (1953, as amended), to award attorney fees in a divorce case under appropriate circumstances. Plaintiff and Defendant seek attorney fees on the basis that each has incurred attorney fees, each claims lack of financial ability to pay attorney fees, and each claims the other is capable of paying attorney fees. To determine the issue, the Court must compare the financial situations of each party.

C. Plaintiff filed her Full Disclosure Financial Declaration (Trial Exhibit 2) in which she claimed \$2,580.00 per month in income from her job. After deductions, her net pay is \$1,749.00. By her own account, her monthly expenses are \$1,850.00. She is unable to meet her expenses from her current salary.

D. Defendant filed his Full Disclosure Financial Declaration (Trial Exhibit 3) and claimed negative income from his employment. The claim was based on a comparison of the current debts and assets of the partnership. He claimed living expenses of \$1,867.43 per month and claimed to be living on borrowed money.

E. The Court finds, however, that Defendant's financial statement presents an inaccurate picture of his situation. Throughout the trial it was obvious that Defendant derives great financial benefits from his employment, far in excess of the

negative income he portrays. The evidence showed that, in addition to limitless cash draws available from the partnership till, the Defendant has his living expenses, including utilities, phone, car payments, insurance, house payments, taxes and other bills paid by the partnership directly. Although the Defendant does not characterize these as compensation, the Court finds otherwise.

F. In addition, Defendant's father testified that the partnership owes about \$400,000.00 in loans and has annual income of \$250,000.00 to \$500,000.00, which clearly shows that the partnership is profitable.

G. Defendant also has received direct gifts from his parents which include, among other things, an interest in a valuable shop and real property, and money invested in the home which should be awarded to Defendant by stipulation of the parties. The Defendant's interest in those assets exceeds \$250,000.00, at a minimum.

H. The Court finds that Defendant has the ability to pay the Plaintiff's attorney fees, that the Plaintiff does not, and that the equities of the situation dictate that the Defendant pay the Plaintiff's attorney fees and costs in this case.

I. Plaintiff has incurred reasonable attorney fees in the amount of \$5,500.00, and should be awarded judgment for the same, together with judgment for her costs of Court.

(R. 152-154).

14. The Trial Court in its findings failed to set forth any findings with regard to the debts of the parties. (R. 151-165).

15. The Trial Court did not consider the evidence regarding the debts of the parties and did not make an allocation of the debts outstanding between the parties. (R. 151-172).

16. Numerous testimony was submitted to the Trial Court regarding the debts of the parties. (See Addendum-Reporter's Transcript of cited Testimony regarding debts).

### **SUMMARY OF ARGUMENTS**

The Trial Court, as the trier of fact, is in the best position to determine the appropriate relief from the evidence presented.

The Appellate Court is to give substantial deference to the Trial Court's findings, and give the Trial Court considerable room in formulating the appropriate relief.

In the case at bar, the Trial Court, from evidence it had before it, properly ruled that the parties' residence was partially separate property.

The Trial Court erred in its division of the parties' residence.

The Trial Court was incorrect in awarding Plaintiff her attorney fees.

The Trial Court should have made findings regarding the debts of the parties and made a ruling as to the allocation of the parties' debts and assets from the evidence it had before it.

If Defendant prevails on appeal, he should be entitled to attorney fees on appeal.

## **ARGUMENT**

### **POINT I**

#### **THE TRIAL COURT RULING THAT THE PARTIES' RESIDENCE WAS PARTIALLY SEPARATE PROPERTY WAS NOT AN ABUSE OF DISCRETION**

Plaintiff has conceded that funds and real estate provided by Defendant's parents (in the amount of \$165,000.00) were a gift to Defendant only. Plaintiff, however, alleges that the Trial Court failed to "properly analyze whether the gift lost its identity as separate property consistent with Utah case law" (See Appellant's Brief, page 7).

To challenge a finding, a party must marshal all evidence supporting the challenged findings and demonstrate how the marshaled evidence is insufficient to support the finding. *Schaumberg v. Schaumberg*, 875 P.2d 598, 603 (Utah App. 1994) and *Watson v. Watson*, 837 P.2d 1, 4 (Utah App. 1992).

The Supreme Court of Utah in *Mortensen v. Mortensen*, 760 P.2d 304, 308 (Utah 1988) set forth the factors that should be considered in determining whether separate property has changed its character and become marital property. The Supreme Court in *Mortensen* stated:

"We conclude that in Utah, trial courts making "equitable" property division pursuant to section 30-3-5 should, in accordance with the rule prevailing in most other jurisdictions and with the division made in many of our own cases, generally award property acquired by one spouse by gift and inheritance during the marriage (or property acquired in exchange thereof) to that spouse, together with any appreciation or enhancement of its value, unless (1) the other spouse has by his or her efforts or expense contributed to the enhancement, maintenance, or protection of that property, thereby acquiring an equitable interest in it, (2) that property has been consumed or its identity lost through commingling or exchanges or where the

acquiring spouse has made a gift of an interest therein to the other spouse...An exception to this rule would be where part or all of the gift or inheritance is awarded to the nondonee or nonheir spouse in lieu of alimony. The remaining property should be divided equitably between the parties as in other divorce cases, but not necessarily with strict mathematical equality." (Citations omitted).

In the case at bar, Plaintiff argued that she acquired an equitable interest in the home by improving it, maintaining it, cleaning it, and decorating it during the marriage of the parties. The Trial Court found otherwise. The Trial Court found that Plaintiff could point to no unusual contribution made to the value of the home by her efforts. That she did nothing that would not be expected of an occupant of any residential property. (R. 157).

The Supreme Court of Utah in *Scharf v. BMG Corp.*, 700 P.2d 1068, 1070 (Utah 1985) stated:

"to mount a successful attack on the trial court's findings of fact, an appellant must marshal all the evidence in support of the trial court's findings and then demonstrate that even viewing it in the light most favorable to the court below, the evidence is insufficient to support the findings."

Here, Plaintiff fails to marshal any evidence before this Court supporting the Court's finding or supporting her position that the Trial Court was incorrect in its finding that Plaintiff improved, maintained, cleaned or decorated the parties' home. She simply made the following unsupported conclusion:

"The evidence is uncontroverted that Plaintiff landscaped the property, used gift monies to install a sprinkler system, maintained the property, wallpapered the home, planted flowers, and did all of the house and yard

work, while raising the parties' three minor children. The Plaintiff did this for a period of six (6) to seven (7) years." (See Appellant's Brief, pages 3, 4, 5, and 8).

Since Plaintiff failed to marshal any facts before this Court regarding Plaintiff improving, maintaining, cleaning and decorating the parties' home, the Court should decline to consider an attack on the Trial Court's findings on these issues. Id.

The evidence that was primarily before the Trial Court regarding Plaintiff improving, maintaining, cleaning and decorating the parties' home are general statements by Plaintiff that she performed these undertakings. (R. 228-230; 386-388; and 390-391). Most important, Plaintiff acknowledged that she had no list of improvements that she made on the home after its construction or values for the alleged improvements. (R. 386-388).

With only general declarations from Plaintiff regarding the improvements, maintenance, cleaning and decorating it is clear why the Trial Court ruled that Plaintiff did not acquire an equitable interest in the Defendant's gifted equity.

The Plaintiff next argued that the home lost its identity as partially separate property through commingling. (Appellant Brief at page 8).

However, if the facts are taken in a light favorable to the Trial Court's ruling, the evidence clearly supports its findings. The Trial Court found that the construction costs of the parties' home were comprised of \$35,000.00 from the proceeds of the sale of the parties' first home and \$165,000.00 from a contribution to Defendant only by Defendant's parents. (R. 158). Plaintiff concedes that the \$165,000.00 was a gift to Defendant only. (Appellant's Brief page 7). The \$165,000.00 gift comprised real estate valued at \$8,000.00 and cash of

\$157,000.00 towards construction of a home on the real estate. (R. 655, 657, 777-778). The fact that the real estate on which the home was built was held in joint tenancy by the parties is not conclusive that a gift was made by Defendant's parents to Plaintiff. Jespersen v. Jespersen, 610 P.2d 326, 328 (Utah 1980).

The Utah Supreme Court in Jespersen at 328 stated:

"Defendant's next claim, that plaintiff made a gift to defendant of one-half of the St. George home, likewise fails. Although the home was held in joint tenancy, that is not conclusive that a gift has been made. The trial judge has wide discretion in the division of marital property (a matter of equity) and his findings will not be disturbed unless the record shows there has been an abuse of discretion. The trial court found as follows:

Although the mobile home in issue is [was] held in joint tenancy, there was no intention by Plaintiff to create a one-half property interest in Defendant, nor any expectation by Defendant that he had received a one-half property interest.

The record discloses no abuse of discretion in making such a finding in the instant case." (Citations omitted).

Here, there is substantial uncontroverted evidence that the lot was a gift to Defendant only and was placed in joint tenancy by the Grantors because Plaintiff was contributing money (her portion of the \$35,000.00) to apply towards construction costs of the parties' home (R. 609, 655-657, and 771-772).

Plaintiff alleges in her brief (at page 8) that the "Parties jointly borrowed money to construct the home and, at least a portion of that debt was discharged with marital funds". The evidence taken in a light favorable to the Trial Court's ruling does not support this position. The \$200,000.00 of cost of the home was comprised of \$35,000.00 from the proceeds of the sale of the parties' first home (R. 465 and 609) and \$165,000.00 from a contribution to Defendant from his parents (R. 609, 656 and 771). Any money borrowed



for the construction of the home was paid by Defendant's parents only, not by the parties from marital funds. (R. 594-595, 718, 721-724).

Accordingly, there is ample evidence to support the Trial Court's finding that the Parties' home was partial separate property (and no commingling took place).

Plaintiff further argues that "the Defendant, by placing the marital residence in both he and Plaintiff's name, expressed no other intention than that it was to be a gift". (Appellant's Brief page 9). This is clearly an erroneous statement. The record is void of any affirmative action by Defendant "to place the marital residence in both Defendant and Plaintiff's names". The lot on which the home is situated was placed in Plaintiff and Defendant's names by Defendant's parents, not by Defendant. (R. 655, 657, 717 and 772).

Plaintiff also argues that "nowhere in the cases cited above is there any language requiring substantial or extraordinary contributions to the maintenance and protection of property. Indeed, the extent of the contribution is not even a criteria" citing Mortensen, Supra. (Brief of Appellant at pages 9 and 10)

This Court stated in Burt v. Burt, 799 P.2d 1166, 1169 (Utah App. 1990) the thrust of Mortensen is not whether the mere form of property has changed, but whether it has lost its identity as separate property. Here, the Trial Court is stating with its terms "substantial" and "extraordinary", and the facts bear this out (see arguments above), that Plaintiff (or Defendant) did nothing that caused Defendant's gifted equity in the home to lose its identity as separate property. The integrity of Defendant's gifted equity has been maintained. Plaintiff has presented nothing that would indicate otherwise.

Again, Plaintiff has failed to marshal key facts before this Court (as addressed above). Therefore, this Court should decline to consider Plaintiff's attack on the Trial Court's ruling regarding its characterization of the parties' home as partially separate property. See *Scharf*, Supra.

## POINT II

### **THE TRIAL COURT ABUSED ITS DISCRETION IN AWARDING PLAINTIFF HER ATTORNEY FEES.**

Utah Code Annotated 48-1-12(1)(b) reads:

48-1-12. Nature of partner's liability.

(1)...(b) jointly for all other debts and obligations of the partnership, except a partner may enter into a separate obligation to perform a partnership contract.

This Court in *Bell*, Supra stated:

"A trial court has the power to award attorney fees in divorce proceedings, pursuant to Utah Code Ann. § 30-3-3 (1953, as amended). The award must be based on evidence of the financial need of the receiving spouse, the ability of the other spouse to pay, and the reasonableness of the requested fees. The decision to make such an award and the amount thereof rest primarily in the sound discretion of the trial court. A court may consider, among other factors, the difficulty of the litigation, the efficiency of the attorneys, the reasonableness of the number of hours spent on the case, the fee customarily charged in the locality, the amount involved in the case and the result attained, and the expertise and experience of the attorneys involved. (Citations omitted)."

Failure of the trial court to make findings on all material issues is reversible error unless the facts in the record are "clear, uncontroverted, and capable of supporting only a finding in favor of the judgment." *Action v. Deliran*, 737 P.2d 996, 999 (Utah 1987).

Any material issues not supported by findings should be remanded to the Trial Court for findings of fact on how the Trial Court resolved each issue, with appropriate conclusions of law. Id.

The Trial Court made the following findings regarding attorney fees:

A. Both parties seek an award of attorney fees in this case. Both proffered evidence of the amount of attorney fees each had expended without objection and without challenge as to the reasonableness or necessity of the fees. The Court finds that the fees presented by both parties are reasonable in amount and necessary, given the character of the case and the issues presented. The Court is then left to determine whether any award of attorney fees is appropriate, and if so, to whom and in what amount.

B. Generally, the fees of an attorney should be paid by the litigant who hired the attorney. However, the Court has discretion under the provisions of UCA 30-3-3 (1953, as amended), to award attorney fees in a divorce case under appropriate circumstances. Plaintiff and Defendant seek attorney fees on the basis that each has incurred attorney fees, each claims lack of financial ability to pay attorney fees, and each claims the other is capable of paying attorney fees. To determine the issue, the Court must compare the financial situations of each party.

C. Plaintiff filed her Full Disclosure Financial Declaration (Trial Exhibit 2) in which she claimed \$2,580.00 per month in income from her job. After deductions, her net pay is \$1,749.00. By her own account, her monthly

expenses are \$1,850.00. She is unable to meet her expenses from her current salary.

D. Defendant filed his Full Disclosure Financial Declaration (Trial Exhibit 3) and claimed negative income from his employment. The claim was based on a comparison of the current debts and assets of the partnership. He claimed living expenses of \$1,867.43 per month and claimed to be living on borrowed money.

E. The Court finds, however, that Defendant's financial statement presents an inaccurate picture of his situation. Throughout the trial it was obvious that Defendant derives great financial benefits from his employment, far in excess of the negative income he portrays. The evidence showed that, in addition to limitless cash draws available from the partnership till, the Defendant has his living expenses, including utilities, phone, car payments, insurance, house payments, taxes and other bills paid by the partnership directly. Although the Defendant does not characterize these as compensation, the Court finds otherwise.

F. In addition, Defendant's father testified that the partnership owes about \$400,000.00 in loans and his annual income of \$250,000.00 to \$500,000.00, which clearly shows that the partnership is profitable

G. Defendant also has received direct gifts from his parents which include, among other things, an interest in a valuable shop and real property, and money invested in the home which should be awarded to Defendant by

stipulation of the parties. The Defendant's interest in those assets exceeds \$250,000.00, at a minimum.

H. The Court finds that Defendant has the ability to pay the Plaintiff's attorney fees, that the Plaintiff does not, and that the equities of the situation dictate that the Defendant pay the Plaintiff's attorney fees and costs in this case.

I. Plaintiff has incurred reasonable attorney fees in the amount of \$5,500.00, and should be awarded judgment for the same, together with judgment for her costs of court.

(R. 152-154).

No where in the Trial Courts findings does the Trial Court take into consideration the debts for which Defendant (or Plaintiff) is personally liable.

The following debts, for which Defendant is personally liable, are set forth on Defendant's Full Disclosure Financial Statement marked as Defendant's Exhibit 3 and was received by the Court (R. 202-203):

| <u>Creditor</u>  | <u>Amount</u> |
|--|---------------|
| 1. First Security Bank   | \$ 97,400.00  |
| Defendant is personally liable on debt. (R. 566-567, 633-635). |               |
| 2. Utah Independent Bank                                       | \$200,000.00  |
| Defendant is personally liable on debt. (R. 627-628, 645).     |               |

|   |              |
|---|--------------|
| 3. First Security Bank  | \$ 90,000.00 |
| Defendant is personally liable on debt. (R. 627-628, 645).          |              |
| 4. State Bank of Southern Utah                                      | \$ 50,000.00 |
| Defendant is personally liable on debt. (R. 568, 627-628, 645).     |              |
| 5. Utah Independent Bank  | \$ 18,000.00 |
| Defendant is personally liable on debt. (R. 627-628, 645).          |              |
| 6. First Security Bank  | \$ 20,000.00 |
| Defendant is personally liable on debt. (R. 627-628, 645).          |              |
| 7. Minersville Feed   | \$ 15,500.00 |
| Defendant is personally liable on debt. (R. 645).                   |              |
| 8. Business Credit Cards  | \$ 8,000.00  |
| Defendant is personally liable on debt. (R. 569-570, 627-628, 645). |              |
| Total Debt  | \$498,900.00 |

The Trial Court found that Defendant owned a 25% interest in Christiansen Trucking Company Partnership. (R.154-155). It also found that the partnership interest was a marital asset. (R. 154). As such, Defendant and Plaintiff are personally liable for the debts and obligations of the partnership. UCA 48-1-12(1)(b). (See R. 627-628, and 645 for Trial testimony of partnership ownership interests).

Because the Trial Court failed to make findings regarding the debts of the parties and factor the debts of the parties into the attorney fee equation, the matter should be remanded to the Trial Court for the entry of proper findings of fact and conclusions of law, with the Trial Court taking into consideration the parties' debts in its ruling. *Action*, Supra.

### **POINT III**

#### **THE TRIAL COURT ABUSED ITS DISCRETION IN FAILING TO MAKE FINDINGS REGARDING THE DEBTS OF THE PARTIES.**

In the present case, the Trial Court awarded Plaintiff \$34,041.07 more in marital assets than Defendant. (The Trial Court awarded Plaintiff an equity interest in the home of the parties in the amount of \$20,000.00, (R. 167), \$5,500.00 in attorney fees (R. 167), and \$8,541.07 more in personal property) (R. 168-171). In making these awards the records are void of the Court factoring in any debt of the parties. (See findings of the Trial Court which is absent of any ruling by the Trial Court with respect to the parties' debt. R. 151-165).

Since the debt of the parties, which could possibly be as much as \$504,230.08<sup>2</sup> (See Point II above, and Plaintiff's exhibit 2, received by the Court R. 202-203), could have a material and dramatic impact on whether the Court should have awarded Plaintiff \$35,041.07 more in marital assets than Defendant, the matter should be remanded to the Trial Court for the entry of proper findings of fact and conclusions of law with regard to the parties' debts and their impact on the allocation of the parties' assets. *Action*, Supra. (See Points IV and V).

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<sup>2</sup>But see Point V, below

Further, the Trial Court in its determination with respect to the parties' debts should be remanded to take into account that none of the evidence regarding the parties' debts was contradicted. *Devas v. Noble*, 369 P.2d 290, 293 (Utah 1962).

#### **POINT IV**

#### **THE TRIAL COURT ABUSED ITS DISCRETION IN FAILING TO ALLOCATE THE DEBTS OF THE PARTIES.**

Utah Code Annotated 30-3-5(1)(c) reads in pertinent part:

"(1) When a decree of divorce is rendered, the court may include in it equitable orders relating to the children, property, debts or obligations, and parties. The court shall include the following in every decree of divorce:...

(c) pursuant to Section 15-4-6.5:

(i) an order specifying which party is responsible for the payment of joint debts, obligations, or liabilities of the parties contracted or incurred during marriage;

(ii) an order requiring the parties to notify respective creditors or obligees, regarding the court's division of debts, obligations, or liabilities and regarding the parties' separate, current addresses; and

(iii) provisions for the enforcement of these orders;"

The law contemplates a fair and equitable, not an equal, division of the marital debts.

*Sinclair*, Supra.

In the case at bar, the Trial Court failed to make any rulings whatsoever regarding the parties' marital debt although there was abundant testimony that the parties were indebted. (See Points II and III).

The Trial Court's failure to make findings regarding the parties marital debt and render an equitable allocation of that debt is an abuse of discretion. The matter should be remanded to the Trial Court for entry of proper findings of fact and conclusions of law with regard to the allocation of the parties' marital debts. *Action*, Supra. An appropriate



allocation of the parties' marital debt would be 50/50 since the record is void of any exceptional circumstances which would dictate otherwise.

**POINT V**

**THE TRIAL COURT ABUSED ITS DISCRETION WHEN IT  
FAILED TO TAKE INTO CONSIDERATION THE PARTIES'  
MARITAL DEBT IN THE ALLOCATION OF THE PARTIES'  
ASSETS**

When a decree of divorce is rendered, the Court has jurisdiction to include equitable orders relating to children, property, debts and obligations of the parties UCA 30-3-5(1). (Emphasis supplied).

The Trial Court is allowed considerable discretion in the division of marital property, so long as it exercises this discretion in accordance with the standards set by the appellate courts. *Munns v. Munns*, 790 P.2d 116, 118 (Utah Ct. App. 1990). The Utah Supreme Court has defined the factors for the Trial Court to consider in fashioning an equitable property division:

1. the amount and kind of property to be divided;
2. whether the property was acquired before or during the marriage;
3. the source of the property;
4. the health of the parties;
5. the parties' standard of living;
6. respective financial conditions, needs, and earning capacity;
7. the duration of the marriage;
8. the children of the marriage;
9. the parties' ages at the time of marriage and of divorce;
10. what the parties gave up because of the marriage; and

11. the necessary relationship the property division has with the amount of alimony and child support to be awarded. *Burke v. Burke*, 733 P.2d 133, 135 (Utah 1987).

The Utah Supreme Court referring to the predecessor section of 30-3-5(1), which did not include the words "debts and obligations", concluded that the statute confers "broad discretion upon the Trial Courts in the division of property, regardless of its source or time of acquisition". *Id.*, 134 and 135. Further, the general purpose of property divisions is to allocate property "in a manner which best serves the needs of the parties and best permits them to pursue their separate lives". *Id.*, at 135.

Each party is presumed to be entitled to all of his or her separate property and fifty percent (50%) of the marital property *Hall v. Hall*, 858 P.2d 1018, 1022 (Utah Ct. App. 1993).

A Trial Court should first properly categorize the parties' property as part of the marital estate or as separate property of one or the other, then the Court should consider the existence of exceptional circumstances and, if it finds any, proceed to effect an equitable distribution in light of those circumstances. *Walters v. Walters*, 812 P.2d 64, 68 (Utah Ct. App. 1991) cert. denied 836 P.2d 1382 (Utah 1992) (quoting *Burt v. Burt*, 799 P.2d 1166, 1172 (Utah Ct. App. 1990)).

In the case at bar, the Trial Court initially made a proper finding that the home was partially separate property of Defendant and partially a marital asset. (See arguments under Point I, above). The Trial Court then determined that Defendant should pay to Plaintiff \$17,500.00 as marital equity from the home (R. 156), \$2,500.00 as Plaintiff's parents' contribution to the home in the form of a sprinkling system (R. 156), \$5,500.00 in the form of attorney fees (R. 152), and indicated that Plaintiff's share of the personal

property amounted to \$55,112.00 (R. 162), and Defendant's share of the personal property amounted to \$46,570.93 (R. 160), leaving a disparity in favor of Plaintiff on the personal property in the amount of \$8,541.07.

When the \$17,500.00 marital equity in the home, the \$2,500.00 separate contribution from Plaintiff's parents in the form of a sprinkling system, the \$5,500.00 attorney fee award, and the \$8,541.07 personal property disparity in favor of Plaintiff are added together, Plaintiff is shown to be receiving a total of \$34,041.07 in marital assets, more than Defendant.

The debt of the partnership known as Christiansen Trucking Company was established at \$498,900.00. (R. 203, Exhibit D-3, pages 9-10, 756-757 and 765-766). At trial, Defendant contended that the asset value alone of Christiansen Trucking Company, without taking into account the debt load, was \$77,000.00. Defendant's 25% share of that asset value was asserted to be \$19,250.00. (R. 475-476). Upon cross-examination of Mr. Robert O. Christiansen, Chief Financial Officer of Christiansen Trucking, (R. 629-633), and review of a certain exhibit entitled "Financial Statement-Agriculture and Livestock" attached to exhibit D-3, it was established that the asset value of the partnership, without reference to the debt load, was \$100,000.00, and that Defendant's share of the same was not \$19,250.00, but \$25,000.00. (R. 754-755). After subtracting the \$100,000.00 asset value from the \$498,900.00 debt load of the partnership, a negative net worth of \$398,900.00 was established. Defendant's 25% share of that negative net value, comes to a negative value of \$99,725.00.

The Trial Court established the partnership to have a net value of \$10,125.00, and established the Defendant's share of that amount to be \$2,531.25. (R. 154) When the Trial Court set the net value of Defendant's interest in the partnership at \$2,531.25, it failed to

take into account the debt of the partnership, which it omitted entirely. The Trial Court determined that the Defendant's 25% interest in Christiansen Trucking Company was a marital asset and awarded one-half of the \$2,531.25 to each party. (R. 154 and 157).

Because the Trial Court failed to take into consideration the parties' debts in its asset allocation, the matter should be remanded to the Trial Court for a division of the parties' assets under one of the two following methods of asset allocation:

1. **OVERALL DIVISION USING \$498,900.00 PARTNERSHIP DEBT AND \$100,000.00 PARTNERSHIP ASSET:**

A. As shown above, if the \$100,000.00 asset value of the partnership is subtracted from the \$498,900.00 debt load of the partnership, a negative value for the partnership of \$398,900.00 is established. Dividing that amount by four gives Defendant's share of that net negative value, in the amount of \$99,725.00. Plaintiff's share of that net negative value comes to \$49,862.50. Subtracting from that amount the sum of \$34,041.07 which is the difference in the awards made to the parties by the Court, gives an amount of \$15,821.43 which is the amount Plaintiff should pay to Defendant to equalize the positions of the parties.

2. **DIVISION BASED UPON PARTNERSHIP ASSET VALUE OF \$10,125.00.**

A. If \$10,125.00 is set as the asset value of the partnership, as the Trial Court found (R. 154), then the overall position of the partnership must be established by subtracting that amount from the \$498,900.00 debt of the partnership, leaving a net, negative value of the partnership in the amount of \$488,875.00. As a marital asset, that amount must be divided by four, which gives \$122,218.75 as the marriage's obligation to the partnership, as far as repayment of debts is concerned. Then, to determine Plaintiff's share of that obligation, we must divide that amount

by two, which gives us \$61,109.38 as Plaintiff's share of the partnership debt. Plaintiff is entitled to offset against that debt, however, the sum of \$34,041.07, which consists of \$17,500.00 marital equity in the home, \$2,500.00 separate property resulting from the contribution of her parents in the form of a sprinkling system, the \$5,500.00 attorney fee award, and the \$8,541.07 inequality in distribution of personal property, which leaves an amount outstanding of \$27,068.31, which should be paid by Plaintiff to Defendant if Defendant is required to assume and pay the marital share of the partnership debts.

#### **POINT VI**

#### **DEFENDANT IS ENTITLED TO ATTORNEY FEES ON APPEAL.**

Utah Code Annotated 30-3-3(1) reads as follows:

(1) In any action filed under Title 30, Chapter 3,4, or 6, and in any action to establish an order of custody, visitation, child support, alimony, or division of property in a domestic case, the court may order a party to pay the costs, attorney fees, and witness fees, including expert witness fees, of the other party to enable the other party to prosecute or defend the action. The order may include provision for costs of the action.

This court in Maughan v. Maughan, 770 P.2d 156, 162 (Utah App. 1989) stated:

"Attorney fees on appeal may be granted in the discretion of the court in conformance with statute or rule. Utah Code Ann. § 30-3-3 (1984) provides that either party to a divorce action may be ordered to pay the adverse party to prosecute or defend the action. This includes attorney fees incurred on appeal. (Citations omitted).

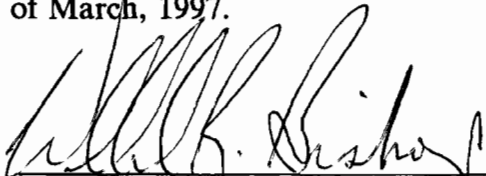
In the instant case, because the Plaintiff was unwilling to abide by the Trial Court's judgment, and that Defendant has been put to the necessity of defending this appeal, the Plaintiff should bear the costs of appeal, including Defendant's reasonable attorney fees.

Carter v. Carter, 584 P.2d 904, 906 (Utah 1978).

**CONCLUSION**

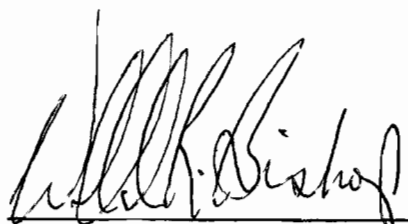
For the reasons set forth above, the District Court properly ruled that the parties' home was partially separate property, and abused its discretion in its allocation of the parties' assets and awarding Plaintiff her attorney fees without taking into consideration the marital debts of the parties. Accordingly, this Court should affirm the District Court's decision with respect to it declaring the parties' home partially separate property and should remand to the District Court for entry of proper findings of fact and conclusions of law regarding the parties' debts and regarding the allocation of the parties' assets and its award to Plaintiff of her attorney fees taking into account the debts of the parties as set forth above. Defendant should receive his attorney fees on appeal.

RESPECTFULLY SUBMITTED this 12<sup>th</sup> day of March, 1997.

  
\_\_\_\_\_  
WILLARD R. BISHOP

**CERTIFICATE OF MAILING**

I hereby certify that I mailed two (2) full, true and correct copies of the above document to Mr. James M. Park, Esq., at 965 South Main, Suite 3, P. O. Box 765, Cedar City, UT 84721-0765, by first-class mail, postage prepaid, this 12<sup>th</sup> day of March, 1997.

  
\_\_\_\_\_  
WILLARD R. BISHOP

## **ADDENDUM**

**F I L E D**

AUG 1 2 1996

CLERK

DEPUTY

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**IN THE FIFTH JUDICIAL DISTRICT COURT OF IRON COUNTY**

**STATE OF UTAH**

\_\_\_\_\_  
SANDRA CHRISTIANSEN,  
  
Plaintiff,  
  
vs.  
  
ROBERT DAVID CHRISTIANSEN,  
  
Defendant.  
\_\_\_\_\_

**SUPPLEMENTAL FINDINGS OF FACT  
AND CONCLUSIONS OF LAW**

Civil No. 954500124  
Honorable J. Philip Eves

The above-entitled matter came on regularly before the Honorable J. Philip Eves, District Judge, for trial on November 8 and 9, 1995. The Court noted that the proceedings had been bifurcated, and that on or about June 19, 1995, this Court entered its "Findings of Fact and Conclusions of Law" and its "Decree of Divorce" in the matter, awarding the parties a decree of divorce, one from the other, final and effective upon entry by the Court in the register of actions. All other issues between the parties were reserved for trial. Plaintiff Sandra Christiansen appeared personally at trial, and was represented by her attorney of record, Mr. James M. Park. Defendant Robert David Christiansen also appeared personally, and was represented by his attorney of record, Mr. Willard R. Bishop.



Evidence was adduced, both testimonial and documentary in nature. Argument was had. The Court took the matter under submission. Having reviewed the matter fully, and being fully advised in the premises, the Court now makes and enters its:

**SUPPLEMENTAL FINDINGS OF FACT**

1. As issue of their marriage, the parties are parents of three children, only one of whom is still a minor, as follows:

- A. Jackilyn Christiansen, a daughter, born February 25, 1973.
- B. Kasey David Christiansen, a son, born March 8, 1975.
- C. Tony Robert Christiansen, a son, born July 29, 1980.

No other children have been born to the parties and no other children are expected.

2. Tony Robert Christiansen, the parties' minor son, resides and has resided with Defendant, who has been and is the primary caregiver and physical custodian of said child. The parties agreed in open court that the parties should be awarded the joint care, custody, and control of the minor child, subject to rights of reasonable visitation being vested in Plaintiff, with Defendant being the primary caregiver and physical custodian of the minor child.

3. Plaintiff's reasonable rights of visitation should be construed to be those visitation rights as to which the parties may agree, but in the event the parties cannot agree, such rights of visitation should be decreed to be those contained in the provisions of UCA 30-3-35 (1953, as amended).

4. The parties agreed in open court that Plaintiff waived her right to any and all claims for alimony, in return for Defendant waiving any and all claims for child support. The parties agreed and the Court hereby finds, that Defendant Robert David Christiansen is capable of supporting the parties' minor child without assistance from Plaintiff.

5. During trial, the parties were able to agree concerning the disposition and value of various items of personal and/or real property. To the extent that agreement was not reached, by a preponderance of the evidence, the Court found values to be as are set forth below, and made what the Court finds to be an appropriate distribution.

6. It is fair, equitable, and reasonable that Plaintiff be awarded, as her sole and separate property, free and clear of any claim of Defendant, the following:

| <u>Item #</u> | <u>Description</u>                                | <u>Value</u> |
|---------------|---|--------------|
| (1)           | 1985 Ford pickup                                  | \$ 4,238.00  |
| (2)           | Six-Pak camper                                    | 2,600.00     |
| (3)           | 1990 Ford Mustang                                 | 7,000.00     |
| (4)           | Kenmore microwave                                 | 75.00        |
| (5)           | 2 television sets                                 | 200.00       |
| (6)           | Checking account at Mountain America Credit Union | 150.00       |
| (7)           | Savings account                                   | 563.00       |
| (8)           | Checking account at Utah Independent Bank         | 40.00        |
| (9)           | Clairnette stereo                                 | 50.00        |
| (10)          | Portable cassette player                          | 50.00        |
| (11)          | Gas barbecues                                     | 10.00        |
| (12)          | VCRs  | 150.00       |
| (13)          | .22 rifle   | 150.00       |
| (14)          | Lynx golf clubs (Taylor-made woods)               | 500.00       |
| (15)          | RG28 pistol                                       | 125.00       |
| (16)          | Loveseat, chair, oak coffee and end table         | 700.00       |

|      |                            |                            |
|------|----------------------------|----------------------------|
| (17) | Bookcase                   | 100.00                     |
| (18) | 3 bedroom dressers         | 100.00                     |
| (19) | 4 lamps                    | 100.00                     |
| (20) | Toro Blower Vac            | 25.00                      |
| (21) | Answering machines         | 30.00                      |
| (22) | 2 patio chairs             | 100.00                     |
| (23) | 1 garden bench             | 10.00                      |
| (24) | 1 cooler                   | 20.00                      |
| (25) | Camping supplies in camper | 300.00                     |
| (26) | Sleeping bag               | 50.00                      |
| (27) | 2 telephones               | 100.00                     |
| (28) | One-half of bank stock     | ½                          |
| (29) | 1 fishing pole             | 20.00                      |
| (30) | 401K                       | 21,680.00                  |
| (31) | Retirement                 | 15,871.00                  |
| (32) | 1 life jacket              | <u>5.00</u>                |
|      | <b>TOTAL:</b>              | <b><u>\$ 55,112.00</u></b> |

7. The Court finds the total value of the marital property awarded to Plaintiff, above, to be \$55,112.00

8. It is fair, equitable, and reasonable that Defendant be awarded as his sole and separate property, free and clear of any claim of Plaintiff, the following:

| <u>Item #</u> | <u>Description</u>                        | <u>Value</u> |
|---------------|---|--------------|
| (1)           | Bayliner ski boat, with tailer            | \$ 5,660.00  |
| (2)           | 3 stainless steel boat propellers         | 400.00       |
| (3)           | 1971 Dodge Challenger                     | 14,593.64    |
| (4)           | 1990 Ford Ranger pickup truck             | 6,538.00     |
| (5)           | Golf cart and stall                       | 1,800.00     |
| (6)           | Upright freezer                           | 75.00        |
| (7)           | Side-by-side refrigerator                 | 500.00       |
| (8)           | Washer/dryer                              | 400.00       |
| (9)           | 4 television sets                         | 600.00       |
| (10)          | Checking account at Utah Independent Bank | 728.29       |

|      |  |          |
|------|--|----------|
| (11) | Savings account at First Security Bank       | 105.00   |
| (12) | Savings account at Utah Independent Bank     | 46.00    |
| (13) | Large stack stereo                           | 300.00   |
| (14) | Gas barbecue                                 | 75.00    |
| (17) | Camcorder                                    | 325.00   |
| (18) | Pentax camera                                | 200.00   |
| (19) | VCRs   | 200.00   |
| (20) | .223 rifle                                   | 250.00   |
| (21) | 4 cases ammunition                           | 350.00   |
| (22) | Taylor-made clubs (Calloway woods)           | 700.00   |
| (23) | 10 golf woods                                | 400.00   |
| (24) | RG22 pistol                                  | 60.00    |
| (25) | Jennings .25-automatic pistol                | 90.00    |
| (26) | 2 electric guitars                           | 500.00   |
| (27) | 1 guitar amplifier                           | 300.00   |
| (28) | Large sectional sofa                         | 1,000.00 |
| (29) | 2 recliners                                  | 200.00   |
| (30) | Pine end tables/coffee tables                | 300.00   |
| (31) | Queen size sofa sleeper                      | 200.00   |
| (32) | All condominium contents (besides furniture) | 500.00   |
| (33) | Chair  | 50.00    |
| (34) | Oak end and coffee tables                    | 150.00   |
| (35) | Large sofa                                   | 50.00    |
| (36) | Pine dinette set in condominium              | 200.00   |
| (37) | 1 dinette set                                | 200.00   |
| (38) | 1 bedroom set, two dressers, and nightstand  | 1,300.00 |
| (39) | 2 queen beds, and 2 double beds              | 300.00   |
| (40) | 7 lamps                                      | 175.00   |
| (41) | Toro lawn mower                              | 250.00   |
| (42) | Weedeater                                    | 25.00    |
| (43) | Custom entertainment center                  | 600.00   |
| (44) | Yard tools, wheelbarrow, and spreader        | 100.00   |
| (45) | Battery charger                              | 50.00    |
| (46) | Generator (belongs to partnership business)  | 325.00   |
| (47) | Tools  | 500.00   |
| (48) | Answering machines                           | 30.00    |
| (49) | Fax machine                                  | 25.00    |
| (50) | Patio table and chairs                       | 100.00   |
| (51) | 2 patio chairs                               | 25.00    |

|      |                            |                           |
|------|----------------------------|---------------------------|
| (52) | 1 garden bench             | 50.00                     |
| (53) | 9 coolers                  | 150.00                    |
| (54) | sleeping bags              | 100.00                    |
| (55) | 2 truck tool boxes         | 150.00                    |
| (56) | 1 large tool box           | 170.00                    |
| (57) | 4 CB radios                | 100.00                    |
| (58) | 3 telephones               | 100.00                    |
| (59) | One-half of the bank stock | ½                         |
| (60) | Chainsaw                   | 50.00                     |
| (61) | 4 waterskis                | 200.00                    |
| (62) | 4 life jackets             | 100.00                    |
| (63) | Boat Sonar                 | 150.00                    |
| (64) | 5 fishing poles and tackle | 150.00                    |
| (65) | Fishing boat/boat motor    | 300.00                    |
| (66) | Motorcycle                 | 500.00                    |
| (67) | Chevy Blazer               | <u>2,450.00</u>           |
|      | <b>TOTAL:</b>              | <b><u>\$46,570.00</u></b> |

9. The Court finds the total value of the marital property awarded to Defendant, above, to be \$46,570.93.

10. At the time of trial, there was an issue as to whether or not the Chevrolet Blazer and the shed were marital property or personal property. The Court finds as follows:

A. The shed is the separate property of Defendant, it having been acquired after the parties separated from funds provided by the parents of Defendant. Plaintiff could provide no evidence as to value or character of this piece of property, except to guess at its value. No evidence was presented that it was, in fact, a marital asset. It should be awarded to Defendant, and has not been included in calculating the total value of the marital assets awarded to Defendant, above.

B. The Court finds that the Chevrolet Blazer is, in fact, a marital asset. Some history is necessary to explain this finding. Defendant is in a partnership with his parents in an enterprise called "Christiansen Trucking Company". He has a 25% interest in that enterprise, and he derives his earnings by working for the partnership. Originally, the partnership was involved in the trucking business but gave up that endeavor some years ago. At the time of trial, the sole business of the partnership was farming the land owned by the Defendant's parents, and selling the crops. As compensation for his work, Defendant is allowed to pay many of his personal expenses through the business and is provided with transportation, utilities, and other benefits. The partnership is only loosely organized and apparently keeps few, if any, records of the benefits conferred upon the Defendant. During the marriage the parties jointly enjoyed these benefits and accepted them as compensation for Defendant's work. The Chevrolet Blazer appears to be one of the benefits conferred upon the Defendant as part of his compensation. The evidence is to the effect that the Blazer was purchased by trading in a truck belonging to the Defendant's father. The partnership then covered the cost of the vehicle. Although the vehicle was provided to the Defendant, the Court finds that the vehicle was actually compensation for the Defendant's work and therefore marital, rather than separate, property. The vehicle should be awarded to Defendant, and the value thereof, being \$2,450.00, has been included in the list of marital assets set forth above.

11. There were disputed issues at trial with respect to (1) the home of the parties; (2) the shop; (3) Christiansen Trucking Company; and (4) attorney fees. In deciding the issues relating to these items, the Court was aware that one of its duties is to determine whether an item of property is a separate property of one of the parties, or a marital asset to be divided between the parties equitably. Generally, if an item of property is determined to be a gift or inheritance of one party, it should be awarded to the party to whom it was given, unless the other party has acquired an equitable interest therein by commingling, or by maintenance, protection, or improvement thereof, or by gift. [See Mortensen v. Mortensen, 760 P.2d 304 (Utah, 1988) and Osguthorpe v. Osguthorpe, 804 P.2d 530 (Utah, 1990)]

#### The Home

12. The Court finds that the marital residence originally cost \$200,000.00 to build, but appraised for \$185,000.00 at time of trial, including the value of the lot which was apparently provided by the Defendant's parents without charge. The construction funds were provided principally by the Defendant's parents, except for the amount of \$35,000.00 which was put in by the parties from their previous home. The Court finds that the funds and real estate provided by the Defendant's parents were intended to be a gift to him only, in the amount of \$165,000.00 as an early distribution of his future inheritance.

13. The Court finds that Plaintiff has an equitable interest in the home of the parties. That interest arises from two sources. First, the parties invested \$35,000.00 of

**Equity** derived from the sale of their previous home, admittedly a marital asset partially **owned** by the Plaintiff, when the current home was constructed. Second, the evidence **demonstrates**, by a preponderance, that during the construction of the home, or shortly thereafter, the Plaintiff's parents invested \$2,500.00 in a sprinkler system for the house as a gift to the Plaintiff.

14. Plaintiff argued in this case that she acquired an equitable interest in the home by improving it, maintaining it, cleaning it, and decorating it during the marriage of the parties. The Court finds otherwise. Plaintiff could point to no unusual contribution made to the value of the home by her efforts. She did nothing that would not be expected of an occupant of any residential property. To find that this Plaintiff earned an interest in the Defendant's gifted equity simply by living in the house and watching over it, would make it impossible for any person having premarital separate property to remarry, since the new spouse could earn equity in that separate property by living there and doing normal household chores. The law certainly contemplates that one may earn an equitable position in a spouse's separate property, but that position must be earned as a result of financial contributions, or substantial labor improving the value of the separate property, or some other extraordinary act preserving the value of the home. Plaintiff did not establish any such equitable position.

15. Plaintiff also argues that since the deed to the house lists both herself and the Defendant as grantees, she acquired an interest in the house by way of gift. The problem



~~with~~ Plaintiff's position is that the evidence is completely devoid of any donative intent towards her. The grantees testified that they intended their contribution to the house as a gift to their son, and that the Plaintiff's name appears on the deed in recognition of the fact that she had an interest in the home by virtue of her share of the money coming from the sale of the previous home of the parties. The Court finds that the grantors intended no gift to the Plaintiff by including her name on the deed.

16. Likewise, Defendant testified that he thought the Plaintiff's name appeared on the deed because her money was invested in the home, not because he was giving her part of the gift he was getting from his parents.

17. The Court finds that Plaintiff failed to prove that she acquired any additional equity in the marital home by way of gift.

18. Plaintiff should be awarded one-half of the \$35,000.00 from the previous home, or \$17,500.00, plus \$2,500.00 for the sprinkler system, for a total award of \$20,000.00 against the value of the home. The remaining equity in the home is the separate property of the Defendant and should be awarded to him.

#### The Shop

19. The Court finds that the Defendant's interest in the shop is his separate property, and is not a marital asset. The shop was built by the Defendant's father on land owned by the father, with the father's money. Originally, the shop belonged to the father. However, to avoid a political embarrassment, a one-third interest was deeded to the

**Defendant.** The Plaintiff was not included on the deed and there was no evidence of any intent by the grantors to give anything to Plaintiff. Plaintiff failed to prove that she ever acquired any equitable interest in the shop. The Defendant's interest in the shop should be awarded to him free and clear of any claim by Plaintiff.

**Christiansen Trucking Company**

20. The Defendant acquired, during the marriage, a 25% interest in the Christiansen Trucking Company Partnership, by agreement with his parents. The Court finds that Defendant has failed to prove that the interest in the partnership was intended as a gift or inheritance to him alone. Rather, the evidence preponderates in favor of the proposition that it is a business asset acquired during the marriage as compensation for the Defendant's labors, and is therefore a marital asset. The asset therefore belongs to both Defendant and Plaintiff, and its value must be divided between them.

21. The Court finds that a difficulty arises in attempting to affix a value to the partnership. Defendant's father, who keeps the scant records of the partnership, testified that there is no equity in the partnership. Plaintiff attempted to show that the partnership owns land, farm equipment or other assets. The Court finds that those assets actually belong to the Defendant's parents and not to the partnership. The parties did agree that the partnership owned certain trucks and trailers, identified as items 113 through 121 on the Schedule of Assets attached to Trial Exhibit 2, Plaintiff's financial declaration. The evidence failed to show that the partnership owns any other asset. The partnership has no

contractual rights at all, even with the landowners where it farms, since those owners are part of the partnership. The right to farm the land may be revoked at any time. The income produced by the partnership is totally dependent upon the labor of the Defendant and his father. That income is a year-by-year matter and could be changed, or ended, at any time. The opportunity to work in such an enterprise creates no equity to divide between the parties. No credible evidence was produced as to the value or existence of any assets other than the vehicles referred to above.

22. The Court therefore finds the value of Defendant's interest in the partnership to be \$2,531.25, which is 25% of the value of the vehicles (\$10,125.00). Plaintiff should be awarded one-half of that amount, or \$1,265.63, while Defendant should be awarded the other one-half of that amount, or \$1,265.63.

#### Attorney Fees

23. Both parties seek an award of attorney fees in this case. Both proffered evidence of the amount of attorney fees each had expended without objection and without challenge as to the reasonableness or necessity of the fees. The Court finds that the fees presented by both parties are reasonable in amount and necessary, given the character of the case and the issues presented. The Court is then left to determine whether any award of attorney fees is appropriate, and if so, to whom and in what amount.

24. Generally, the fees of an attorney should be paid by the litigant who hired the attorney. However, the Court has discretion under the provisions of UCA 30-3-3 (1953, as amended), to award attorney fees in a divorce case under appropriate circumstances. Plaintiff and Defendant seek attorney fees on the basis that each has incurred attorney fees, each claims lack of financial ability to pay attorney fees, and each claims the other is capable of paying attorney fees. To determine the issue, the Court must compare the financial situations of each party.

25. Plaintiff filed her Full Disclosure Financial Declaration (Trial Exhibit 2) in which she claimed \$2,580.00 per month in income from her job. After deductions, her net pay is \$1,749.00. By her own account, her monthly expenses are \$1,850.00. She is unable to meet her expenses from her current salary.

26. Defendant filed his Full Disclosure Financial Declaration (Trial Exhibit 3) and claimed negative income from his employment. The claim was based on a comparison of the current debts and assets of the partnership. He claimed living expenses of \$1,867.43 per month and claimed to be living on borrowed money.

27. The Court finds, however, that Defendant's financial statement presents an inaccurate picture of his situation. Throughout the trial it was obvious that Defendant derives great financial benefits from his employment, far in excess of the negative income he portrays. The evidence showed that, in addition to limitless cash draws available from

Partnership till, the Defendant has his living expenses, including utilities, phone, car insurance, house payments, taxes and other bills paid by the partnership directly. Although the Defendant does not characterize these as compensation, the Court finds otherwise.

28. In addition, Defendant's father testified that the partnership owes about \$400,000.00 in loans and has annual income of \$250,000.00 to \$500,000.00, which clearly shows that the partnership is profitable.

29. Defendant also has received direct gifts from his parents which include, among other things, an interest in a valuable shop and real property, and money invested in the home which should be awarded to Defendant by stipulation of the parties. The Defendant's interest in those assets exceeds \$250,000.00, at a minimum.

30. The Court finds that Defendant has the ability to pay the Plaintiff's attorney fees, that the Plaintiff does not, and that the equities of the situation dictate that the Defendant pay the Plaintiff's attorney fees and costs in this case.

31. Plaintiff has incurred reasonable attorney fees in the amount of \$5,500.00, and should be awarded judgment for the same, together with judgment for her costs of court.

From the foregoing Findings of Fact, the Court now makes and enters its:

**CONCLUSIONS OF LAW**

1. Plaintiff should be awarded the relief set forth above.

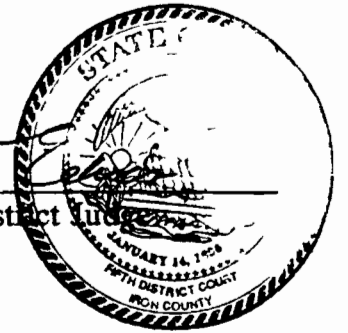
2. Defendant should be awarded the relief set forth above.

LET JUDGMENT BE ENTERED ACCORDINGLY.


DATED this 12<sup>th</sup> day of August, 1996.

BY THE COURT:

  
J. PHILIP EVES, District Judge



APPROVED AS TO FORM:

  
\_\_\_\_\_  
JAMES M. PARK  
Attorney for Plaintiff

  
\_\_\_\_\_  
WILLARD R. BISHOP  
Attorney for Defendant

**F I L E D**

AUG 1 2 1996

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**WILLARD R. BISHOP, P. C.**  
Willard R. Bishop - #0344  
Attorney for Defendant  
P. O. Box 279  
Cedar City, UT 84721-0279  
Telephone: (801) 586-9483

**IN THE FIFTH JUDICIAL DISTRICT COURT OF IRON COUNTY**

**STATE OF UTAH**

|                            |   |                                       |
|----------------------------|---|---------------------------------------|
| SANDRA CHRISTIANSEN,       | ) |                                       |
|                            | ) |                                       |
| Plaintiff,                 | ) | <b>SUPPLEMENTAL DECREE OF DIVORCE</b> |
|                            | ) |                                       |
| vs.                        | ) |                                       |
|                            | ) |                                       |
| ROBERT DAVID CHRISTIANSEN, | ) | Civil No. 954500124                   |
|                            | ) | Honorable J. Philip Eves              |
| Defendant.                 | ) |                                       |
|                            | ) |                                       |

The above-entitled matter came on regularly before the Honorable J. Philip Eves, District Judge, for trial on November 8 and 9, 1995. The Court noted that the proceedings had been bifurcated, and that on or about June 19, 1995, this Court entered its "Findings of Fact and Conclusions of Law" and its "Decree of Divorce" in the matter, awarding the parties a decree of divorce, one from the other, final and effective upon entry by the Court in the register of actions. All other issues between the parties were reserved for trial. Plaintiff Sandra Christiansen appeared personally at trial, and was represented by her attorney of record, Mr. James M. Park. Defendant Robert David Christiansen also appeared personally, and was represented by his attorney of record, Mr. Willard R. Bishop.

Evidence was adduced, both testimonial and documentary in nature. Argument was had. The Court took the matter under submission. The Court having reviewed the matter fully, being fully advised in the premises, and having made and entered its Findings of Fact and Conclusions of Law;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED as follows:

1. That the parties should be and they hereby are, awarded the joint care, custody, and control of their one remaining minor child, Tony Robert Christiansen, subject to rights of reasonable visitation being vested in Plaintiff, with Defendant being designated the primary caregiver and physical custodian of the minor child.

2. That Plaintiff's reasonable rights of visitation should be and they hereby are, construed to be those visitation rights as to which the parties may agree, but in the event the parties cannot agree, such rights of visitation should be and hereby are, decreed to be those contained in the provisions of UCA 30-3-35 (1953, as amended).

3. That no alimony is awarded to Plaintiff.

4. That Plaintiff is not required to pay child support to Defendant.

5. That Plaintiff Sandra Christiansen should be and she hereby is awarded, as her sole and separate property, free and clear of any claim of Defendant, the following:



| <u>Item #</u> | <u>Description</u>                                   | <u>Value</u>               |
|---------------|--|----------------------------|
| (1)           | 1985 Ford pickup                                     | \$ 4,238.00                |
| (2)           | Six-Pak camper                                       | 2,600.00                   |
| (3)           | 1990 Ford Mustang                                    | 7,000.00                   |
| (4)           | Kenmore microwave                                    | 75.00                      |
| (5)           | 2 television sets                                    | 200.00                     |
| (6)           | Checking account at Mountain America Credit<br>Union | 150.00                     |
| (7)           | Savings account                                      | 563.00                     |
| (8)           | Checking account at Utah Independent Bank            | 40.00                      |
| (9)           | Clairnette stereo                                    | 50.00                      |
| (10)          | Portable cassette player                             | 50.00                      |
| (11)          | Gas barbecues  | 10.00                      |
| (12)          | VCRs   | 150.00                     |
| (13)          | .22 rifle  | 150.00                     |
| (14)          | Lynx golf clubs (Taylor-made woods)                  | 500.00                     |
| (15)          | RG28 pistol  | 125.00                     |
| (16)          | Loveseat, chair, oak coffee and end table            | 700.00                     |
| (17)          | Bookcase   | 100.00                     |
| (18)          | 3 bedroom dressers                                   | 100.00                     |
| (19)          | 4 lamps  | 100.00                     |
| (20)          | Toro Blower Vac                                      | 25.00                      |
| (21)          | Answering machines                                   | 30.00                      |
| (22)          | 2 patio chairs                                       | 100.00                     |
| (23)          | 1 garden bench                                       | 10.00                      |
| (24)          | 1 cooler   | 20.00                      |
| (25)          | Camping supplies in camper                           | 300.00                     |
| (26)          | Sleeping bag   | 50.00                      |
| (27)          | 2 telephones   | 100.00                     |
| (28)          | One-half of bank stock                               | ½                          |
| (29)          | 1 fishing pole                                       | 20.00                      |
| (30)          | 401K   | 21,680.00                  |
| (31)          | Retirement   | 15,871.00                  |
| (32)          | 1 life jacket  | 5.00                       |
|               | <b>TOTAL:</b>  | <b><u>\$ 55,112.00</u></b> |

6. That Defendant Robert David Christiansen should be and he hereby is awarded, as his sole and separate property, free and clear of any claim of Plaintiff, the following:

| <u>Item #</u> | <u>Description</u>                           | <u>Value</u> |
|---------------|--|--------------|
| (1)           | Bayliner ski boat, with tailer               | \$ 5,660.00  |
| (2)           | 3 stainless steel boat propellers            | 400.00       |
| (3)           | 1971 Dodge Challenger                        | 14,593.64    |
| (4)           | 1990 Ford Ranger pickup truck                | 6,538.00     |
| (5)           | Golf cart and stall                          | 1,800.00     |
| (6)           | Upright freezer                              | 75.00        |
| (7)           | Side-by-side refrigerator                    | 500.00       |
| (8)           | Washer/dryer                                 | 400.00       |
| (9)           | 4 television sets                            | 600.00       |
| (10)          | Checking account at Utah Independent Bank    | 728.29       |
| (11)          | Savings account at First Security Bank       | 105.00       |
| (12)          | Savings account at Utah Independent Bank     | 46.00        |
| (13)          | Large stack stereo                           | 300.00       |
| (14)          | Gas barbecue                                 | 75.00        |
| (17)          | Camcorder                                    | 325.00       |
| (18)          | Pentax camera                                | 200.00       |
| (19)          | VCRs   | 200.00       |
| (20)          | .223 rifle                                   | 250.00       |
| (21)          | 4 cases ammunition                           | 350.00       |
| (22)          | Taylor-made clubs (Calloway woods)           | 700.00       |
| (23)          | 10 golf woods                                | 400.00       |
| (24)          | RG22 pistol                                  | 60.00        |
| (25)          | Jennings .25-automatic pistol                | 90.00        |
| (26)          | 2 electric guitars                           | 500.00       |
| (27)          | 1 guitar amplifier                           | 300.00       |
| (28)          | Large sectional sofa                         | 1,000.00     |
| (29)          | 2 recliners                                  | 200.00       |
| (30)          | Pine end tables/coffee tables                | 300.00       |
| (31)          | Queen size sofa sleeper                      | 200.00       |
| (32)          | All condominium contents (besides furniture) | 500.00       |
| (33)          | Chair  | 50.00        |

|      |   |                    |
|------|---|--------------------|
| (34) | Oak end and coffee tables                   | 150.00             |
| (35) | Large sofa                                  | 50.00              |
| (36) | Pine dinette set in condominium             | 200.00             |
| (37) | 1 dinette set                               | 200.00             |
| (38) | 1 bedroom set, two dressers, and nightstand | 1,300.00           |
| (39) | 2 queen beds, and 2 double beds             | 300.00             |
| (40) | 7 lamps                                     | 175.00             |
| (41) | Toro lawn mower                             | 250.00             |
| (42) | Weedeater                                   | 25.00              |
| (43) | Custom entertainment center                 | 600.00             |
| (44) | Yard tools, wheelbarrow, and spreader       | 100.00             |
| (45) | Battery charger                             | 50.00              |
| (46) | Generator (belongs to partnership business) | 325.00             |
| (47) | Tools                                       | 500.00             |
| (48) | Answering machines                          | 30.00              |
| (49) | Fax machine                                 | 25.00              |
| (50) | Patio table and chairs                      | 100.00             |
| (51) | 2 patio chairs                              | 25.00              |
| (52) | 1 garden bench                              | 50.00              |
| (53) | 9 coolers                                   | 150.00             |
| (54) | sleeping bags                               | 100.00             |
| (55) | 2 truck tool boxes                          | 150.00             |
| (56) | 1 large tool box                            | 170.00             |
| (57) | 4 CB radios                                 | 100.00             |
| (58) | 3 telephones                                | 100.00             |
| (59) | One-half of the bank stock                  | ½                  |
| (60) | Chainsaw                                    | 50.00              |
| (61) | 4 waterskis                                 | 200.00             |
| (62) | 4 life jackets                              | 100.00             |
| (63) | Boat motor                                  | 150.00             |
| (64) | 5 fishing poles and tackle                  | 150.00             |
| (65) | Fishing boat/boat motor                     | 300.00             |
| (66) | Motorcycle                                  | 500.00             |
| (67) | Chevy Blazer                                | <u>\$ 2,450.00</u> |

TOTAL: \$46,570.93

7. That the shed is not marital property, but is the separate property of Defendant, and is hereby awarded to him.

8. That the Chevrolet Blazer is, in fact, adjudged and decreed to be a marital asset.

9. That the sum and amount of \$165,000.00 towards the construction of the marital residence, is hereby decreed to be separate property of Defendant.

10. That Plaintiff has an equitable interest in the home of the parties, in the amount of \$20,000.00, which should be and hereby is, awarded to her. All remaining equity in the home is the separate property of Defendant.

11. That the interest in the shop is Defendant's separate property, and is not a marital asset.

12. That the 25% interest in Christiansen Trucking Company partnership is adjudged and decreed to be a marital asset.

13. That Defendant should be and hereby is, awarded the marital interest in the partnership known as Christiansen Trucking Company, but should be and hereby is required to pay to Plaintiff, the sum and amount of \$1,265.63, representing one-half of the value of the parties' one-quarter interest in the Christiansen Trucking Company partnership.

14. That Plaintiff Sandra Christiansen should be and she hereby is, awarded reasonable attorney fees in the sum and amount of \$5,500.00, together with judgment for

the same, and together with judgment for her cost of court. The judgment shall bear interest at the judgment rate of 7.35% per annum until paid in full.

DATED this 12<sup>th</sup> day of August, 1996.

BY THE COURT:

*J. Philip Eves*  
J. PHILIP EVES, District Judge



APPROVED AS TO FORM:

*J. M. Park*  
\_\_\_\_\_  
JAMES M. PARK  
Attorney for Plaintiff

*Willard R. Bishop*  
\_\_\_\_\_  
WILLARD R. BISHOP  
Attorney for Defendant

1 had any interest in any farm equipment.

2 THE COURT: And --

3 MR. PARK: His response was "No. I don't have  
4 any farming equipment."

5 THE COURT: Well, I'm struggling to see why it's  
6 relevant that she has seen tractors, balers, swathers and  
7 rakes on their property. That doesn't prove --

8 MR. PARK: Then I'll ask him.

9 THE COURT: -- ownership.

10 MR. PARK: Then I'll ask him again, then, when  
11 he gets up there.

12 THE COURT: Okay.

13 MR. PARK: But if -- I mean we could make this  
14 real easy, but the -- but the defendant wants their cake,  
15 and they want to eat it too. If they don't want us to be a  
16 part of this partnership, and their argument is that we  
17 never acquired an interest in this partnership, I'd be  
18 willing to take a recess and sit down with Sandy and  
19 discuss it. But they can't say, "Okay. You were never a  
20 partner. You have no interest in this partnership," yet  
21 give this court the full disclosure financial declaration  
22 that says that there are a hundred and twenty-four thousand  
23 dollars worth of partnership debt that she has to eat a  
24 part of. They can't do that. And that's our contention.

25 So if we're not partners, great. We'll agree to

1 that, probably. They can assume the debt. Then let's get  
2 to the marital property. Let's determine whether or not  
3 the house was a gift. I'll get off the farm machinery,  
4 I'll get off the trucks, I'll get off the tractors, I'll  
5 get off the trailers, the hay crops and everything else,  
6 and we can take it from there.

7 THE COURT: So my question was is it your  
8 position that these two own farm equipment separate and  
9 apart from what the partnership may own?

10 MR. PARK: No. We think that the partnership  
11 owns it.

12 THE COURT: All right. Let's go to another --

13 MR. BISHOP: Your Honor, just to clarify  
14 something. I am looking at the document that Mr. Park has  
15 been referring to. And it is Defendant's Responses to  
16 Plaintiff's First Set of Interrogatories and Request for  
17 Production of Documents. And the list of trucking  
18 equipment that he's talking about and that he's asked  
19 questions about is provided in response to this  
20 interrogatory.

21 MR. PARK: Shouldn't we wait for  
22 cross-examination, or -- or do you want to do it now?

23 MR. BISHOP: I'd like to do it now.

24 THE COURT: Go ahead and --

25 MR. BISHOP: The question was this. "Do you own

1 A. Yes.

2 Q. Boats and campers and so on; is that correct?

3 A. Yes.

4 Q. All right. Let's talk about what funds were  
5 paid for your marital expenses out of the business.

6 Do you know what those were?

7 A. Yes.

8 Q. What were they?

9 A. Our mortgage payment.

10 Q. How much?

11 A. \$850 a month.

12 Q. And that was paid just from the business?

13 A. Just from the business.

14 Q. What else?

15 THE COURT: I've got to stop you right there and  
16 ask you a question. I didn't think there was a mortgage.

17 Is there a mortgage?

18 THE WITNESS: They mortgaged the house into the  
19 business after it was paid for.

20 THE COURT: Do you want to explore that?

21 MS. CHRISTIANSEN: That's a tough one too.

22 Q. BY MR. PARK: Okay. The defendant has now  
23 submitted a document that says that there's a \$97,000 loan  
24 against the house; is that correct?

25 A. Yes.



1 Q. And he's saying that that loan was for business  
2 operating purposes; is that correct?

3 A. Yes.

4 Q. And he's saying that he's responsible for 25  
5 percent of that debt, is that right?

6 A. Yes.

7 Q. So the business was paying this back --

8 A. Interest only.

9 Q. It's an interest only payment?

10 A. Yes. For 10 years.

11 Q. And the business has been doing that?

12 A. Yes.

13 Q. And how much is that payment?

14 A. 859.50 something.

15 Q. And that's not included on his full  
16 disclosure --

17 A. No.

18 Q. His monthly expense, is it?

19 A. No.

20 THE COURT: It wouldn't be, would it? They were  
21 never obligated to pay it. Neither one of them is now  
22 obligated to pay it, as I understand what you've just said.

23 MR. PARK: The partner would be obligated to pay  
24 some of it, I assume.

25 THE COURT: Well, it's being paid by income from

1 the business, as I understand her testimony.

2 Is that right?

3 MS. CHRISTIANSEN: Yes.

4 THE COURT: And always has been?

5 MS. CHRISTIANSEN: Always has been.

6 THE COURT: Okay.

7 Q. BY MR. PARK: But that's income he makes, right?

8 A. Yes.

9 THE COURT: I don't know if it is or not.

10 MS. CHRISTIANSEN: Income from his business.

11 Q. BY MR. PARK: I mean he gets -- he doesn't get a  
12 monthly salary, does he?

13 A. He deposits \$1,100 in our checking account as a  
14 check payment from Christiansen Trucking. From our own  
15 personal checking account, we never paid house payments,  
16 utilities, telephone. Any of those kind of bills were  
17 never taken out of our personal accounts, they were all run  
18 through the business as business accounts. Business bills.

19 THE COURT: Okay. But with regard to the  
20 mortgage, the mortgage was money borrowed by the business  
21 and now being repaid by the business. It seems to me that  
22 that's not the obligation of either one of these until --  
23 unless or until the business defaults on it, and then it  
24 may be his responsibility to pick up 25 percent of that.

25 Q. BY MR. PARK: Was there originally -- Sandy, do

1 you know whether or not there was originally a \$20,000  
2 mortgage out on the house?

3 A. Yes. Originally 20,000 was borrowed.

4 Q. For the business or just for the house?

5 A. For the house.

6 Q. For the house only.

7 And so the business borrowed the difference  
8 between 20,000 and the 97,000? Is that what your testimony  
9 is?

10 A. Yes.

11 Q. Okay. That 20,000 that originally was borrowed  
12 was never paid back?

13 A. We were making payments on it. We were making  
14 payments on that 20,000. And then about three or four  
15 years after we built the home, they put this hundred  
16 thousand mortgage on it for the -- for operating expenses.

17 Q. Okay.

18 A. So I don't know how far down that 20,000 was  
19 paid at that time.

20 Q. All right.

21 THE COURT: Let's break for lunch, shall we? Do  
22 you need an hour, an hour and 15 minutes? Which would you  
23 prefer?

24 MR. BISHOP: Shorter.

25 THE COURT: An hour?

1                   Down under partnership debts, they've got 25  
2 percent owned by the defendant; correct?

3           A.       Correct.

4           Q.       Now, is debt number two that is listed, First  
5 Security Bank for operating loan secured by home -- is that  
6 the debt that everybody is talking about that's on the  
7 marital home?

8           A.       Yes.

9           Q.       Do you have any idea what the \$200,000 debt is  
10 by Utah Independent Bank?

11          A.       No, I don't.

12          Q.       Do you know when that debt was acquired?

13          A.       Those are properties that they've owned for 20  
14 years or more, so I don't know.

15          Q.       You don't know the purpose for that?

16          A.       I mean I'm sure they've been re-mortgaged and  
17 paid off. I was told once that North Creek was totally  
18 free and clear, but I think they re-mortgaged -- whatever.

19          Q.       But you don't know when?

20          A.       I have no idea.

21          Q.       Or for what purpose; correct?

22          A.       Correct.

23          Q.       Item number four, a \$90,000 debt.

24                   Do you have any idea what that debt is for?

25          A.       That's for Helen and Robert's home.

1 Q. For the defendant's parents?

2 A. Yes.

3 Q. How about item five? Do you know what that's  
4 for on page 10?

5 A. No, I don't.

6 Q. Item six? Do you have any idea what that  
7 \$18,000 debt is for?

8 A. No, I don't.

9 Q. Item seven, a \$20,000 debt? Do you have any  
10 idea what that is for?

11 A. No, I don't.

12 Q. And how about -- well, item eight I believe is  
13 self-explanatory. As is item nine.

14 I know what I wanted to ask you,  
15 Mrs. Christiansen. Who prepared the taxes while you were  
16 married to David Christiansen?

17 A. David's father, Robert.

18 Q. Is he an accountant?

19 A. No, he is not.

20 Q. All right. Attached to their full disclosure  
21 financial declaration is the 1993 and 1994 U.S. individual  
22 income tax returns; is that correct?

23 A. I don't have that.

24 Q. Do you have --

25 A. I believe I have a copy, but they weren't with

1 or I can't tell you who paid the payment.

2 Q. All right. But do you know whether or not the  
3 payments being made on that \$20,000 were interest only  
4 payments?

5 A. I don't know that either.

6 Q. Do you know what the balance was on the original  
7 \$20,000 that you and Sandy borrowed prior to the  
8 partnership borrowing additional funds against the home?  
9 Because now the debt, as you have stated, is \$97,000  
10 against the home.

11 A. I don't know that.

12 Q. You don't know what the balance of the 20,000  
13 was?

14 A. I -- I don't.

15 Q. So you don't know whether or not your parents  
16 paid off that original 20,000, then, do you?

17 A. Well, it's paid off now. I know that.

18 Q. So are you saying --

19 A. I didn't --

20 Q. -- the \$97,000 note has nothing to do with the  
21 original 20,000 that you and Sandy borrowed?

22 A. The 97,000?

23 Q. You're saying right now that there is a \$97,000  
24 lien against the home for business operation expenses?

25 A. Correct.

1           A.     Well --

2           Q.     I believe your testimony was that he doctored it  
3 up to make everything legal? Isn't that what you said?

4           A.     Well, it was --

5           THE COURT: He covered it up to get out of the  
6 mess.

7           Q.     BY MR. PARK: Covered it up, yes. Covered it up  
8 to get out of a mess?

9           A.     Yes.

10          Q.     All right. Drawing your attention to -- to page  
11 12 of your full disclosure financial declaration -- or not  
12 the new one, but the old one attached to the  
13 interrogatories. Right there (Indicating).

14          A.     Page 12?

15          Q.     Yes, sir. Item 109, Christiansen Trucking.

16                   Do you see that?

17          A.     Yeah.

18          Q.     You put your 25 percent interest is worth  
19 \$20,326; correct?

20          A.     Yes.

21          Q.     Okay. And then today I -- I receive a full  
22 disclosure financial declaration signed by you that says on  
23 page 14, item 74, that your ownership interest is 19,000 --  
24 your ownership interest is 25 percent, but the equity you  
25 have therein is \$19,250; correct?

1 A. Correct.

2 Q. There's also small print in the new full  
3 disclosure financial declaration that's not contained in  
4 the answers to interrogatories that you sent to me; isn't  
5 that correct?

6 A. Right.

7 Q. And in -- in this -- in the new one today, you  
8 talk about I guess all of the equipment, accounts  
9 receivable, hay, and then divide that by a 25 percent  
10 share; is that correct?

11 A. Uh-huh.

12 Q. So you were throwing all of the trucks and  
13 everything into the mix in the new one -- into the new full  
14 disclosure financial declaration; isn't that correct?

15 A. Yes.

16 Q. And in the old one, you didn't do that, did you?

17 A. Well, I can't recall.

18 Q. Okay. Well, let's take a look at item 95 on  
19 page 12.

20 Do you see that?

21 A. Uh-huh.

22 Q. Two trucks -- semi trucks and trailers,  
23 partnership, 25 percent; correct?

24 A. Yeah.

25 Q. All right. Then item 96, International truck,



1 receivable as well, is that right?

2 A. Okay.

3 Q. And that's how you did this?

4 A. Yes.

5 Q. Okay. Would you please turn to page nine of  
6 your recent full disclosure financial declaration. You've  
7 listed certain -- I'm sorry. Are you there?

8 A. Oh --

9 THE COURT: Are you talking about nine in  
10 Exhibit A?

11 THE WITNESS: Oh, I'm ready.

12 THE COURT: Just so I'm clear, are we talking  
13 about nine in Exhibit A, or are we talking about nine in  
14 the interrogatories.

15 MR. PARK: Nine in Exhibit A, Your Honor.

16 Q. All right. You talk about partnership debts?

17 A. Uh-huh.

18 Q. Item number two, First Security Bank operating  
19 loan secured by home, 97,400.

20 That's the debt you're talking about that's on  
21 the marital home, then?

22 A. Right.

23 Q. Okay. What was that debt used for, do you know?

24 A. That was used to refinance other partnership  
25 obligations and some of it for operating expenses.

1 Q. Okay. When was that loan taken out?

2 A. It was a 10-year loan. It was taken out the  
3 summer of 1986.

4 Q. Do you have documentation which illustrates that  
5 loan?

6 A. With me, I don't.

7 Q. Do you know if your father does?

8 A. With him?

9 Q. Uh-huh.

10 A. I don't know.

11 Q. Okay. How come they're interest only payments  
12 going back?

13 A. It's a revolving loan. A revolving line of  
14 credit.

15 Q. Isn't it true that it's also for a tax benefit?

16 A. That, I don't know. I can't answer that.

17 Q. Your father is the accountant? He does that?

18 A. Uh-huh.

19 Q. Okay. How about item number three, Utah  
20 Independent Bank secured by real estate note for the North  
21 Creek owned by Robert and Helen Christiansen, parents of  
22 defendant, \$200,000?

23 A. Correct.

24 Q. When was that loan taken out?

25 A. It's about 10 years old. It was just right

1 shortly after the loan on the home.

2 Q. So that loan has been in existence -- in  
3 existence for 10 years?

4 A. Yeah. It's just a revolving loan, and it's been  
5 rolled over and over and --

6 Q. Okay. And then you've got number four, First  
7 Security Bank, a business loan, \$90,000 --

8 A. Correct.

9 Q. -- correct?

10 When was that loan taken out?

11 A. That was taken out at the same time as the loan  
12 on our home was taken out.

13 Q. So 12 years ago, roughly? Or 10 years go?

14 A. About 10 years ago.

15 Q. Okay. And that's been being paid interest only?

16 A. That's correct.

17 Q. How about the State Bank of -- number five, I'm  
18 sorry. If you'd please turn the page.

19 When was that \$50,000 loan taken out?

20 A. Last spring.

21 Q. For what?

22 A. Operating and -- expenses.

23 Q. All right. Wasn't it also for legal fees?

24 A. No, it was not.

25 Q. No?

1 A. No. For who?

2 Q. For you in another lawsuit that you and your  
3 partnership had?

4 A. No, it was not.

5 Q. Are any of these loans for legal fees for that  
6 lawsuit?

7 A. They are not.

8 Q. And that loan was taken out last year?

9 A. This number five?

10 Q. Uh-huh.

11 A. It was taken out this past spring.

12 Q. This past spring?

13 A. Uh-huh.

14 Q. By the partnership?

15 A. By the partnership.

16 Q. How about the 20,000 -- I'm sorry. Item number  
17 six, the \$18,000 loan?

18 THE COURT: What is it you'd like to know about  
19 it?

20 MR. PARK: I'd like to know when that loan was  
21 taken out.

22 THE WITNESS: This spring.

23 Q. BY MR. PARK: The \$18,000 note?

24 A. Yeah.

25 Q. For what?

1           A.     To pay a delinquent power bill at Utah Power &  
2 Light so I could turn the wells on.

3           Q.     Item seven, the same question.  When was that  
4 taken out?

5           A.     I don't know.

6           Q.     Excuse me?

7           A.     I don't know.

8           Q.     Okay.  Do you know what it was taken out for?

9           A.     Yeah.  It was for operating money.

10          Q.     But you don't know when?

11          A.     I don't know when, no.  I don't recall when that  
12 loan was taken out.

13          Q.     Okay.  And so it's my understanding that -- that  
14 you're paying, based on this document, back on these loans  
15 your percentage of \$3,718.67 per month back towards these  
16 debts?

17          A.     That's -- that's my share of -- of all of these  
18 loans.  I'm responsible for 25 percent of all of them.

19          Q.     And that's what you're paying back each month,  
20 then?

21          A.     Yeah.

22          Q.     For the interest only payments?

23          A.     For the interest only payments.  For the  
24 payments that are -- they're not all interest only payment  
25 loans -- payment loans.

1 Q. I understand. I understand.

2 A. Okay.

3 Q. My question, though, is that this figure -- this  
4 \$3,718.67 figure is the money that you have to pay back  
5 toward these loans whether they're interest only or they're  
6 not?

7 A. Correct.

8 Q. And the money that you use to pay that back  
9 comes from your affiliation and your work with Christiansen  
10 Trucking --

11 A. Correct.

12 Q. -- correct?

13 Okay. If I may have just a second, Your Honor.

14 THE COURT: Go ahead.

15 Q. BY MR. PARK: Right now your only source of  
16 income is Christiansen Trucking; correct?

17 A. Correct.

18 Q. And it's -- you're making enough to make -- to  
19 pay back this 3,718.67 toward the loans, because they're  
20 not delinquent, are they?

21 A. The best of my knowledge, they're not  
22 delinquent. Possibly one could be.

23 Q. But as far as you know, the majority are  
24 current?

25 A. They're current.

1 Q. So you're coming up with the 3,718, and I  
2 suppose your parents are coming up with the difference  
3 between that and 14,000 to keep those loans current; is  
4 that correct?

5 A. That's correct.

6 Q. And this is all money being generated by  
7 Christiansen Trucking; correct?

8 A. Correct.

9 Q. Okay. And this -- is Christiansen Trucking your  
10 only source of income?

11 A. It's mine, yeah. My only source.

12 Q. Is it your father's only source?

13 A. No. He has other things.

14 Q. And isn't it true that at least at some point in  
15 time, you had received \$1,100 a month from the Christiansen  
16 Trucking?

17 A. Correct.

18 Q. And then I believe your interrogatory stated  
19 you'd also received another I think \$767 to make up for the  
20 miscellaneous living expenses that you would need on a  
21 monthly basis; is that correct?

22 A. For -- yes. For utilities and certain things  
23 like that.

24 Q. Okay. And then the other things that you would  
25 purchase, you would just take draws from -- from

1 Q. Once again a positive balance of 7,224.36?

2 A. Correct.

3 Q. Okay. My point is, Mr. Christiansen, if I take  
4 you through all of this, each month the company isn't  
5 making money, but there's always a positive balance;  
6 correct?

7 A. Correct.

8 Q. Okay. Do you know if any of the deposits made  
9 were from monies borrowed?

10 A. Probably most of them.

11 Q. Okay. But this is a recent statement starting  
12 January 31st of 1994, and I believe your testimony was all  
13 but two loans were taken out about 10 years ago, right?

14 A. Say that again.

15 Q. Okay. Your testimony was that the -- the loan  
16 on your home -- the \$97,000 -- was taken out about 10 years  
17 ago?

18 A. Right.

19 Q. The loan on your property -- your parents'  
20 property for \$200,000 was taken out about 10 years ago?

21 A. Correct.

22 Q. The loan on your parents' home of \$90,000 was  
23 taken out about 10 years ago?

24 A. Correct.

25 Q. So obviously none of those funds are being



1 deposited in this statement dated January 31st, 1994;  
2 correct?

3 A. Some of those are.

4 Q. What did you do? Borrow the funds, and they're  
5 being held somewhere else, and then you deposit them into  
6 this account when you need them?

7 A. No. The -- the loan at the bank -- at Utah  
8 Independent Bank for 200,000 is a revolving loan. That  
9 fluctuates. It goes up and down; up and down.

10 Q. Do you know what the balance of it is right now?

11 A. I don't.

12 Q. So you don't know if it's \$200,000?

13 A. I can't answer that. I don't know what the  
14 balance is.

15 Q. Is that basically a line of credit with the  
16 property being held as collateral?

17 A. It is.

18 Q. So you had that -- that's revolving, and you had  
19 it up to 200 and down to zero and up and down? Is that  
20 what --

21 A. It's never been to zero, but it's been to 200  
22 many times.

23 Q. And it's been to -- what's the low that you  
24 think it's been to many times?

25 A. I don't get the information on that loan. I

1 A. Yeah.

2 Q. And do you know when that was purchased?

3 A. I don't. Some of these things -- when I was a  
4 teenager --

5 Q. I don't want any of that. And I don't want you  
6 to think back that far. I want you --

7 A. You said all of it.

8 Q. Okay. Let me clarify myself, then. Anything  
9 that you can think was purchased after your marriage.

10 Does that help you at all?

11 A. Yeah.

12 Q. Okay. Anything else other than what you've  
13 stated?

14 A. That we still have today?

15 Q. Yes.

16 A. I'm sure there is. But there's many pieces of  
17 equipment, you know.

18 Q. Okay. Is it your testimony, Mr. Christiansen,  
19 that the alleged debt of \$498,900 owed by Christiansen  
20 Trucking -- none of those funds were used to purchase any  
21 of this farm equipment?

22 A. That's my knowledge.

23 Q. But you're not certain of that?

24 A. Well, I believe that to be true.

25 Q. Okay. Were you present when these things were

1 1-25 of '94, I had the opportunity to review it last night,  
2 and you had your -- your total liabilities to be \$216,550;  
3 is that correct?

4 A. Correct.

5 Q. All right. Would you please turn the page. As  
6 one of your debts, you listed your home -- David and  
7 Sandra's home -- and that you owed \$98,000 on that home; is  
8 that correct?

9 A. That's what it shows.

10 Q. And that's not true, though, is it, based on  
11 your testimony presented yesterday?

12 A. Well, I owe 25 percent of that debt.

13 Q. 25 percent of that debt; correct?

14 A. Uh-huh.

15 Q. Okay. So that would mean that you would only  
16 owe 24,500 rather than 98,000; isn't that correct?

17 A. Correct.

18 Q. And if you used those figures, that would  
19 increase your net worth as of January 25th, 1994, to  
20 \$264,295; isn't that correct?

21 A. Well, whatever.

22 Q. But that would be -- that would be accurate?  
23 That would be the proper way to do it based on your  
24 testimony; correct? You would only owe 25 percent of that  
25 debt?

1 statement, other deferred debt, do you have any on -- on  
2 that statement?

3 A. There is none listed there.

4 Q. All right. And drawing your attention to  
5 Plaintiff's Exhibit 9, the April 14th, 1995 financial  
6 statement that was signed and prepared -- well, signed by  
7 you, anyway, where it says "other deferred debt," is there  
8 any?

9 A. There's none listed.

10 Q. Okay. And then how about looking at  
11 Plaintiff's Exhibit 10, the May 12th, 1995 financial  
12 statement signed by you attached to your full disclosure  
13 financial declaration, where it says "other deferred debt."

14 What is listed now?

15 A. \$99,725.

16 Q. Did that debt just automatically appear?

17 A. No.

18 Q. No? It wasn't listed a month earlier; correct?

19 A. Correct.

20 Q. And so you incurred \$99,725 worth of debt in the  
21 span of one month?

22 A. No.

23 Q. No? Finally, Mr. Christiansen, in your -- in  
24 your full disclosure financial declaration, page 10, item  
25 number five, it says "State Bank of Southern Utah."

1 MR. BISHOP: Sure. We just didn't cover it.  
2 It's there.

3 Q. Will you look at page two of your full  
4 disclosure financial declaration, sir.

5 A. I have it.

6 Q. Have you set out down under the asterisk how  
7 your income was calculated?

8 A. Yeah.

9 Q. And Mr. Park has talked to you at some length  
10 about that?

11 A. Yeah.

12 Q. Now will you go to page four, please.

13 A. Okay.

14 Q. Page four -- do you see that?

15 A. Yeah. I have it.

16 Q. The first item of real estate listed there is  
17 the home; correct?

18 A. Correct.

19 Q. There's an asterisk item of debt there of  
20 \$97,400. And there's an asterisk down at the bottom.

21 This one figure refers to the total of the  
22 mortgage on the home and the other figure listed there  
23 refers to your share of that debt at 25 percent?

24 A. Yes.

25 Q. Now, Mr. Christiansen, are you signed on that

1 debt?

2 A. I am.

3 Q. And so the -- the creditor would not be likely  
4 just to accept 25 percent from you, would he?

5 A. No. No, he wouldn't.

6 Q. The creditor would figure you're liable for all  
7 of it?

8 A. That's correct.

9 Q. But as far as you're concerned, in an effort to  
10 do equity in this case, you're just claiming 25 percent as  
11 your personal responsibility?

12 A. Correct.

13 Q. There are asterisk items down at the bottom  
14 too.

15 Do they explain the asterisk items up above?

16 A. Yeah.

17 Q. Okay. Would you go over to page five of your  
18 full disclosure financial declaration.

19 A. Okay.

20 Q. Does that refer to the shop property?

21 A. Yes.

22 Q. Do you know where the figures came from as to  
23 the original cost listed there?

24 A. I -- I believe -- I believe I know where they  
25 came from.

1 Q. Your father?

2 A. Yeah.

3 Q. Do you know whether he took the debt, divided it  
4 by 25 percent to get your debt share, or whether he took  
5 the assets and divided them by 25 percent to get your asset  
6 share and then subtracted your asset share from your debt  
7 share?

8 A. Yeah.

9 Q. And came up with that negative figure of 99,000  
10 plus?

11 A. Correct.

12 Q. Page seven, please. You've already been through  
13 those figures, have you not, with Mr. Park as to your  
14 monthly expenses?

15 A. Yeah. Yeah. I believe somewhat.

16 Q. Yeah. And the asterisks -- asterisk portions  
17 down at the bottom explain your position with respect to  
18 those expenses, do they not?

19 A. That's correct.

20 Q. And that is basically that you've been living on  
21 borrowed money?

22 A. Correct.

23 THE COURT: Can I ask a question?

24 MR. BISHOP: Sure.

25 THE COURT: This asterisk says that this note on

1 the home matures in the summer of '96.

2 Did it mature?

3 THE WITNESS: It's not the summer of '96.

4 THE COURT: Oh, next year?

5 MR. BISHOP: Next year.

6 THE COURT: How do you intend to handle that?

7 THE WITNESS: It's going to have to be paid or  
8 refinanced or --

9 THE COURT: Do you have money to pay it?

10 THE WITNESS: Or foreclosure.

11 THE COURT: Do you have the money --

12 THE WITNESS: At this point, I don't.

13 THE COURT: Does the partnership have money to  
14 pay it?

15 THE WITNESS: At this point, I -- I can't answer  
16 that. I don't know. It probably will be refinanced.

17 THE COURT: Okay. Using the home as equity --  
18 or as security for it?

19 THE WITNESS: Right.

20 THE COURT: Okay. Go ahead.

21 Q. BY MR. BISHOP: Now, if you would, go to  
22 Exhibit A. That's on page nine to your full disclosure  
23 financial declaration. There's been some discussion that  
24 you had with Mr. Park yesterday concerning the debts that  
25 are listed there. Let's go to item number two.



1           Is that the debt that we've already talked about  
2 on the home that you've signed on the loan with your father  
3 and who else?

4           A.     Sandy.

5           Q.     Okay.  Item number three.

6                    Can you tell me who signed on that loan?

7           A.     Robert and Helen.

8           Q.     Are you signed on that loan?

9           A.     No, I'm not.

10          Q.     And what is the security for that -- that item  
11 number three?

12          A.     That's their farm properties.

13          Q.     So in item two, your home has been pledged for  
14 security; on item three, their property has been pledged as  
15 security?

16          A.     Correct.

17          Q.     Item number four -- who signed on that loan?

18          A.     Robert and Helen.

19          Q.     And what property is used for security there?

20          A.     Their home.

21          Q.     Their home.  So the item three is farm property  
22 or other ground, and -- and item four is secured by their  
23 own home?

24          A.     Correct.

25          Q.     Over to page five, please.  Or page 10, item

1 number five.

2                   There's no real property as security of item  
3 number five, is there?

4           A.     No, there's not.

5           Q.     All right. You just told Mr. Park that it's  
6 growing crops that is security for that?

7           A.     Right. The crops are the security.

8           Q.     Item -- do you know who signed on that one?

9           A.     Robert and myself.

10          Q.     Okay. But not your wife's (Inaudible) signed  
11 that?

12          A.     No.

13          Q.     Item number six. Can you tell me who's signed  
14 on that?

15          A.     My mother.

16          Q.     And that's secured by her personal certificates  
17 of deposit?

18          A.     Right.

19          Q.     That's the one you had to get the money to turn  
20 on the power to get -- to operate the farm, right?

21          A.     Right.

22          Q.     Item number seven. That particular debt is owed  
23 to First Security Bank.

24                   Can you tell me who signed on it?

25          A.     Robert. I don't know if Helen did or not.

- 1 Q. Okay.
- 2 A. Robert for sure did.
- 3 Q. Okay. But you're not signed on that?
- 4 A. No.
- 5 Q. Item number eight. Can you tell me who's  
6 obligated on that account to Minersville Feed and Supply?
- 7 A. Who is obligated on it?
- 8 Q. Sure.
- 9 A. That's the -- the partnership is obligated  
10 there.
- 11 Q. And have you ever signed for things on that  
12 account?
- 13 A. Oh, yeah. All the time.
- 14 Q. Okay. Is that the account that you used to kind  
15 of get the fertilizer and the seed and the things that you  
16 use in order to run the farm?
- 17 A. And the spray.
- 18 Q. And that's insecticide?
- 19 A. Yeah. Insecticide and then weed killer. Grass  
20 killer.
- 21 Q. All right. And no security on that, is there?
- 22 A. No.
- 23 Q. Item number nine talks about business credit  
24 cards. It has a -- a debt in June of about \$8,000.  
25 Can you tell me what business credit cards are

1 used for?

2 A. Repairs and expenses. Fuel sometimes, you know.

3 Q. Uh-huh.

4 A. Different things.

5 Q. Yeah. Have you signed on any of those?

6 A. Oh, yeah.

7 Q. Now, on Exhibit 8 on page nine and 10, have you  
8 listed the total amounts of those debts in the far  
9 right-hand column under "Defendant"?

10 A. Yeah.

11 Q. And that's the total amount; correct?

12 A. Right.

13 Q. And down at the bottom on page 10, have you made  
14 an effort to divide out those debts as you view your  
15 responsibility to be 25 percent of those?

16 A. Right.

17 Q. And so on page 10, we see your summary of the  
18 total of the debt, your total share and what your monthly  
19 share would be?

20 A. Right.

21 MR. BISHOP: Could I have the bailiff give him  
22 Exhibit D-5.

23 Q. Mr. Christiansen, can you identify D-5 for me?

24 A. Yes, I can.

25 Q. Tell me what it is, please.

1 yesterday that there was a \$20,000 loan, and payments were  
2 being made on that loan out of the partnership; correct?  
3 That's what you testified to yesterday.

4 A. This -- yeah. There could have been a \$20,000  
5 loan.

6 Q. Okay. And you said you made payments on that  
7 \$20,000 loan that went toward building this house for about  
8 three to four years; isn't that correct?

9 A. Yeah.

10 Q. And then you said you went and took the home --  
11 then you said the statement came in the mail, and you saw a  
12 statement that said, "Aha! The \$20,000 loan has now been  
13 paid off"; correct?

14 A. Correct.

15 Q. And then you went and refinanced the home and  
16 borrowed \$97,000 for business operation purposes; correct?

17 A. That was done before the other.

18 Q. Before the other loan was paid off?

19 A. Correct.

20 Q. So was there ever a \$60,000 loan or wasn't  
21 there?

22 A. There was.

23 Q. All right. Mr. Bishop discussed with you the  
24 value of the -- of the shop and lot -- the building lot;  
25 correct? You're not an appraiser, are you?

1           A.     Okay.

2           Q.     So you told us who the partners are and what  
3 their respective interests are.

4                     What has been your association and function  
5 within the partnership since its inception?

6           A.     Well, I have always considered myself to be  
7 the -- the managing director of the partnership from the  
8 start to the present time. As -- as it has evolved, the  
9 responsibilities of the different partners has changed.  
10 Helen is more or less an inactive partner, as far as  
11 day-to-day operations.

12          Q.     What do you do?

13          A.     I'm the chief financial officer. And -- and my  
14 responsibilities -- why don't I explain my responsibilities  
15 and David's responsibilities. Is that all right?

16          Q.     That's fine. And give the functions.

17          A.     Let me go back a little bit more. We ceased our  
18 trucking operation on July 1st, 1993. Previous to that,  
19 David's chief responsibility was to operate the trucking  
20 part of the business, mine was to operate the farming part  
21 of the business. The trucking was about approximately 30  
22 percent of the gross; farming 70 percent. And after we  
23 ceased -- and then we helped each other in both of our  
24 areas of responsibility.

25          Q.     All right.

1           A.     After we ceased trucking -- because we had a  
2 partnership set up and a federal ID number, we ceased to be  
3 in the trucking business, but we kept the same name. The  
4 name is not important anyway. And we had evolved to the  
5 point of where I'm more in charge of -- of raising the  
6 crops and doing the farm work, and David is taking over the  
7 marketing of the crops. And of course then we help each  
8 other totally.

9           Q.     And that's it?

10          A.     That's kind of where the responsibilities lie at  
11 the present time.

12          Q.     Do you still have your own crops?

13          A.     We don't. We -- we haven't had vehicles  
14 licensed, you know, for a couple years.

15          Q.     Yeah. Do you have any documents evidencing the  
16 creation or formation of this partnership?

17          A.     There aren't. And I guess the reason that we  
18 don't have documentation, in as much as Helen and I only  
19 have one child, we don't have the problems of dividing up  
20 properties down the -- and treating different children  
21 equally or differently. We don't have that problem, so we  
22 have not felt the need of written documentation.

23          Q.     You said something about an ID number.

24                    What ID number are you talking about?

25          A.     Well, most -- most businesses have federal

1 identification numbers. It's -- it's similar -- an  
2 individual has a Social Security number, and businesses  
3 have a federal ID number.

4 Q. Is that for tax purposes?

5 A. For tax purposes.

6 Q. Does the partnership file tax returns?

7 A. Yes.

8 Q. How long has the partnership filed tax returns?

9 A. I don't know exactly, but I'd say seven or eight  
10 years. We probably should have always done it. I -- I was  
11 not aware of the requirement.

12 Q. Okay.

13 A. When I became aware of the requirement, we  
14 started filing them.

15 Q. Prior to the time you were filing tax -- or  
16 partnership tax returns, were you recording the income  
17 individually?

18 A. Yes. And we still do.

19 Q. In the -- are there, then, documents showing the  
20 existence of a partnership from a tax standpoint?

21 A. Yes.

22 Q. For the last -- what -- seven or eight years?

23 A. Yes. I -- I kind of have a policy of my  
24 understanding of what's required by the IRS, that for the  
25 purposes of determining a tax liability, you only have to



1 keep documents for three years. With reference to fraud in  
2 tax cases, they can go back seven years. I generally add  
3 one and throw one away every year, and I probably have  
4 seven years.

5 Q. Okay. And do you know, Robert David  
6 Christiansen?

7 A. Yes.

8 Q. And Sandra Christiansen?

9 A. Yes.

10 Q. What is your relationship to those two  
11 individuals?

12 A. David is my son, and Sandra is my former  
13 daughter-in-law.

14 Q. Okay. And in connection with your position as  
15 chief financial operation -- officer of the partnership,  
16 what have your duties been? What have you done?

17 A. Well, in the past, I have made most of the final  
18 financial decisions in the day-to-day operation, after  
19 consulting with my other partners. And in addition to  
20 that, I have always done all the accounting, the  
21 bookkeeping, and all the tax -- tax preparation.

22 Q. Okay. Have you had any duties having to do with  
23 financing the operations of the partnership?

24 A. Yes. I've -- I've directed all the financing of  
25 the --

1 Q. Does that mean that you've been the one that's  
2 had the contact with the banks?

3 A. Yes.

4 Q. That doesn't mean that you're the only one  
5 that's had contact with the banks, does it?

6 A. No. But it's quite complicated. We have  
7 transactions under different names. For instance, we'll  
8 borrow money under David's name, which he's only 25 percent  
9 liable for. The bank knows that he's only 25 percent  
10 liable for it. But -- it's borrowed in his name, but I've  
11 made all the arrangements.

12 Q. Uh-huh.

13 A. I've arranged for all of David's loans except  
14 the consumer type loans.

15 Q. Okay. I'm going to ask the Court to give you  
16 Exhibit D-3.

17 Mr. Christiansen, do you have in front of you  
18 what's been admitted into evidence as Exhibit D-3?

19 A. Yes.

20 Q. Do you recognize that document?

21 A. Yes. I helped prepare it.

22 Q. I'm going to ask you to turn to page nine of  
23 that document, if you would.

24 Okay. Do you have page nine in front of you?

25 A. I do.

1           Q.     Before I ask you any further questions, I'd like  
2 to ask you to look at what's on page nine and what's on  
3 page 10 just to get it in your mind.

4           THE COURT: Do you have a copy that I can look  
5 at or a copy that the witness can look at so I can look at  
6 the original?

7           MR. BISHOP: Sure. The witness has the  
8 original.

9           THE COURT: Okay.

10          THE WITNESS: All right. I've examined it.

11          Q.     BY MR. BISHOP: Thank you. Are you familiar  
12 with the information contained on those two pages?

13          A.     I am.

14          Q.     I'm going to direct your attention to item  
15 number two.

16                 Will you look at that, please, on page nine?

17          A.     Yes.

18          Q.     Would you tell me about that particular loan as  
19 to when it was incurred, what it was incurred for, the  
20 current status -- that sort of thing.

21          A.     Give or take a year, but I believe that it  
22 was -- it was negotiated by me with First Security Bank in  
23 Fillmore. And it was an operating loan in the amount of  
24 \$100,000. A revolving account operating loan. And --

25          Q.     Do you recall the signators on that loan?

1           A.     The signators were David and Sandy.  It was --  
2     it was secured by their home and --

3           Q.     Are you a signator on that loan also?

4           A.     And I also was a -- was a co-signer --

5           Q.     Okay.  A co-signer?

6           A.     -- on there.  I haven't seen it since the  
7     year -- I haven't examined the document since the year  
8     we -- we took out the loan.  And I can't honestly say  
9     whether I'm listed as a -- what would you call -- a  
10    principal on the note or just a co-signer.

11          Q.     But you do have some personal liability there?

12          A.     Yes.

13          Q.     And what was that incurred for?

14          A.     That was -- it's been so long ago, I can't  
15    remember details.  I was -- I think it was mostly for  
16    refinancing previous operating loans.

17          Q.     Okay.  To handle other obligations that existed  
18    at the time you took this loan out.

19                    What -- how long ago was this loan --

20                    MR. PARK:  I don't think he answered the  
21    question.

22                    MR. BISHOP:  Pardon?

23                    MR. PARK:  I don't think he answered your  
24    question.

25                    THE WITNESS:  Ask me -- ask me --

1 THE COURT: That's up to Mr. Bishop to decide.

2 MR. BISHOP: That's right.

3 MR. PARK: Well, he asked him -- he said,  
4 "To" -- "to handle other operating loans that you had out  
5 there," and there was no answer, and then he went into the  
6 next question.

7 THE COURT: Well, I think that -- that  
8 response -- that was a recapitulation of what the previous  
9 answer was.

10 MR. BISHOP: I just said --

11 THE COURT: Which he had just said that he  
12 bought the -- he recalls that they borrowed the money to  
13 refinance existing operating loans.

14 MR. PARK: All right.

15 Q. BY MR. BISHOP: How long ago was that loan taken  
16 out?

17 A. I think it was in 1985.

18 Q. So how long was it taken out for?

19 A. It was a 10-year loan.

20 Q. What security was given for that?

21 A. David and Sandy's home.

22 Q. Over the years, have principal payments been  
23 made?

24 A. Possibly. The agreement was that I -- that we  
25 have to pay the interest every year. And there was no

1 requirements that we make principal payments. And it was  
2 intended to be set up as a revolving account, which we --  
3 we never used it for that purpose. We used other accounts  
4 for that purpose.

5 But to answer your question more technically, if  
6 you know, the bank is very slow in their -- in their --  
7 their reporting system or -- maybe that's not the right  
8 word. Anyway, you send in a payment, and it might not get  
9 credited to your account for a week or two. And sometimes  
10 they bill us a week or two after for interest, after we  
11 made a payment, and we're busy, and so we send a duplicate  
12 payment. In that case, that second payment would be a  
13 reduction of principal.

14 Q. I see. But there's been a more consistent  
15 effort to reduce principal on this one?

16 A. We have -- yeah. We have not made an effort or  
17 intended to make principal payments.

18 Q. I'm going to ask you to look at item number  
19 three, please, and ask if -- ask you to tell us what you  
20 can about that note.

21 A. Okay.

22 THE COURT: Before you leave item number two,  
23 who is "we" when you talk about sending in payments?

24 THE WITNESS: The the partnership.

25 THE COURT: Who writes the checks?

1           THE WITNESS: I used to write them originally.  
2 But the notices have always been mailed to David. And he  
3 used to bring the notices up; I would write the checks.  
4 That's evolved to the point to where David writes the  
5 checks for that particular loan, because I don't -- I don't  
6 see the notices anymore.

7           THE COURT: Where do those checks come from?  
8 Where did -- what's the account that those checks are on?

9           THE WITNESS: Christiansen Trucking.

10          THE COURT: Okay.

11          THE WITNESS: If he writes it, it's Christiansen  
12 Trucking. If I write it, there's a possibility that it  
13 could be either on Christiansen Trucking or Robert  
14 Christiansen.

15          THE COURT: Okay.

16          Q. BY MR. BISHOP: Would you look at item number  
17 three, please.

18          A. Yes.

19          Q. Would you tell us about that loan.

20          A. This is a revolving loan with Utah Independent  
21 Bank that is secured by my wife and I's north creek farm  
22 and our Milford farm. And --

23          Q. How long ago was it incurred?

24          A. This -- this particular loan is probably in its  
25 fifth year.

1 Q. Okay. Go on. Tell me how it's paid.

2 A. And this is our working account. All of our  
3 finances -- well, most of our finances are run through this  
4 revolving loan. When -- when we receive a check or  
5 partnership pay or whatever, we go and pay it on the  
6 principal of the loan. And then we have the agreement with  
7 the bank that -- and then we write checks to cover  
8 expenses. We have an agreement with the bank that they  
9 will make automatic transfers either into Christiansen  
10 Trucking or Robert's account. My account.

11 Q. To cover those?

12 A. Yeah. To cover those checks. Of which that  
13 account is -- is listed in the name -- mine in the name of  
14 Robert and Helen.

15 Q. Okay. Item number four. Would you tell us what  
16 that is for, please.

17 A. Okay. That -- that is a loan -- all the  
18 situations are the same as -- as in item number two. It  
19 was a loan that was negotiated at the same time as -- as  
20 loan number two. And it was signed up approximately a  
21 month ahead of loan number two.

22 And it's an operating loan with First Security  
23 Bank through which my and Helen's home is security for it.  
24 And it -- the same situation we have at -- intended to make  
25 principal payments, although it -- you know, it could be a



1 few dollars less than that.

2 Q. Uh-huh.

3 A. Let me make one other -- one other comment  
4 concerning those loans.

5 When I went to First Security Bank for an  
6 operating loan -- a farm operating loan -- and the reason  
7 we got into this type of a loan is that at that time,  
8 farming was about at its low period, and there was a lot of  
9 loan failures in the banks all across the country, so farm  
10 operating loans were very unpopular. And the loan officer  
11 said, you know, "We could probably work out a farm  
12 operating loan, but it will be painful, to an extent." He  
13 says, "We've got a provision where" --

14 MR. PARK: Well, I'm going to object as to  
15 hearsay on what the --

16 MR. BISHOP: He's entering into the loan.

17 THE COURT: Overruled. I don't think it's  
18 offered for the truth of the matter. I think he's -- it's  
19 offered --

20 THE WITNESS: I'm just about done.

21 THE COURT: -- to show his understanding of what  
22 the purpose of the loan was.

23 MR. PARK: Thank you.

24 THE WITNESS: And so he said, "I've got a lot  
25 easier method for you." He says, "You've got two homes

1 there. Practically no encumbrance on it. And" -- "and  
2 it's very easy to get a home equity loan approved."

3 And so he talked me out of a farm operating loan  
4 into a home equity loan. And he said, "You can use it in  
5 the" -- "for the same purpose and the same function, so it  
6 will be a lot easier." And that's how come we decided on  
7 that method of financing the partnership operation.

8 Q. BY MR. BISHOP: Is that why the homes are  
9 pledged, then?

10 A. What?

11 Q. Is that why the homes are pledged for those two  
12 loans, number two and number four?

13 A. Yes. Because to get that kind of a loan, that's  
14 the kind of security they had to have. They gave us a home  
15 equity loan.

16 Q. Okay.

17 THE COURT: And I assume that loan is paid for  
18 by partnership income?

19 THE WITNESS: Yes, yes.

20 Q. BY MR. BISHOP: I'm going to ask you to go over  
21 to pages -- if I didn't ask you, I'm going to ask you now  
22 what was item number four incurred for?

23 A. The same purposes as loan number two.

24 Q. Operating expenses and refinancing?

25 A. Operating expenses and refinancing.

1 Q. Okay. What loans or obligations did you have  
2 out at the time that needed refinancing?

3 A. Just operating loans.

4 Q. From the same institutions or others?

5 A. No. Other institutions. Mainly (Inaudible)  
6 credit association. And possibly banks. Banks -- we were  
7 banking with the Bank of Iron County at that time.

8 Q. Would you go over to page number 10, please,  
9 item number five.

10 A. Okay.

11 Q. Would you look at item number five, the loan  
12 made by State Bank of Southern Utah to the partnership, and  
13 tell me about it, please.

14 A. This is a loan that we negotiated this spring  
15 with the Parowan office of the State Bank of Southern  
16 Utah. And --

17 Q. What was its purpose?

18 A. It was -- it was for the day-to-day operation.  
19 And it is also a revolving line of credit.

20 Q. Who signed on that one?

21 A. David Christiansen and myself.

22 Q. Okay.

23 A. And I think the loan is not made to  
24 Christiansen -- I'm not sure whether it was made to  
25 Christiansen Trucking or to Robert and David. I'm not sure

1 about that.

2 Q. Okay. All right. Item number six, please.  
3 Would you tell us about that obligation.

4 A. That is a loan that Helen obtained from Utah  
5 Independent Bank. It was secured by some CDs she had in  
6 there.

7 And the purpose of that loan -- we were short of  
8 cash. We -- I don't know why we were. Maybe we were slow  
9 getting some of our collections in or whatever. But  
10 anyway, we were right up to the time that we needed to turn  
11 on our -- our pumps, and we hadn't paid all of last year's  
12 power bills. Our power bills probably run 40 to 50 -- 40  
13 to 45,000. We still owed about 18,000. And we had to pay  
14 off last year's bills before we could get the pumps hooked  
15 up so we could start irrigating. So she went to the bank  
16 and negotiated that loan and put up her CDs for our  
17 security.

18 Q. Okay. Item number seven, please,  
19 Mr. Christiansen. Explain that to us.

20 A. This is a -- an operating loan. It's not the  
21 revolving. It's an operating loan that I negotiated with  
22 First Security Bank. I'd been making these kind of loans  
23 from First Security or their predecessor for many years.  
24 And it's just an operating loan that is secured by a couple  
25 of pieces of my farm equipment.

1 Q. Item number eight --

2 A. It's for one year. It says a one-year payoff.

3 Q. I see. So it's a relatively recent loan, then?

4 A. Yes. We did it sometime in the spring.

5 Q. Item number nine, please.

6 A. These are estimated balances on business credit  
7 cards. I have a wallet full of credit cards. I don't know  
8 what David has. But we have credit card accounts that we  
9 use when we're out of town. If -- if we go in to buy parts  
10 or something, or we have business road expenses, we use our  
11 credit cards.

12 And those particular accounts, we don't use for  
13 any personal purpose. We have our other cards for that  
14 purpose. And that's just a typical credit card account.

15 Q. Okay. If you'll go back up to number eight,  
16 which I skipped, and tell us about that account.

17 A. This is an open account, unsecured, that we run  
18 traditionally year after year after year with Mr. Carl  
19 Truman at Minersville Feed. And it's just an open  
20 account. I guess after 30 days, it gets in a past due  
21 status, you know. Whatever it is. But we usually run this  
22 account up until we start selling crops, and then we pay it  
23 off annually.

24 Q. I see.

25 A. It's just an open account. And it's --

1 basically it's -- it's used to buy spray materials,  
2 fertilizers, seeds, and repairs and supplies for the farm.

3 Q. Do items two through nine basically set forth  
4 the debts of the partnership as of mid June of 1995?

5 A. Yes.

6 Q. Now, Mr. Christiansen, I'd like you to turn to  
7 page 14 of that full disclosure financial declaration, if  
8 you would, sir, and look at item number 74.

9 Do you see that?

10 A. I do.

11 Q. Did you have any input into those figures and  
12 the resulting balance?

13 A. Yes. I did that calculation.

14 Q. I see. What does that figure of \$19,250  
15 represent?

16 A. Well, it's a -- it's taken from a financial  
17 statement -- the assets side of the financial statement --  
18 and on whatever particular day that was. And I divided  
19 that by four to get David's 25 percent interest in the  
20 partnership.

21 Q. I see. Was that an effort on your part to  
22 establish a value for the 25 percent interest, then?

23 A. Yes.

24 Q. I'm going to ask you to turn to page six. Turn  
25 back to page six, if you would, please.

1 A. Yes.

2 Q. And you were discussing what your testimony was  
3 going to be today; is that correct?

4 A. No.

5 Q. You didn't discuss what your testimony was going  
6 to be?

7 A. He gave me some documents to study.

8 Q. Okay. Did you discuss what your testimony was  
9 going to be or didn't you?

10 A. Not yesterday.

11 Q. Not yesterday. How about last night?

12 A. I didn't see Mr. Bishop last night.

13 Q. Did you discuss what your testimony was going to  
14 be with your wife or with your son yesterday or last night?

15 A. No.

16 Q. No? Let's go to your son's full disclosure  
17 financial declaration which you testified you prepared, to  
18 page nine, which talks about the partnership debts, okay?  
19 Are you there?

20 Now, those are the partnership debts as you have  
21 stated; correct?

22 A. Yes.

23 Q. Do you have any other debt other than the  
24 partnership debts?

25 A. Yes.

1 Q. Personal debt?

2 A. Oh, yes.

3 Q. Yes?

4 A. Yes.

5 Q. As far as it relates to debt number two, do you  
6 have any evidence which shows what that loan is or when it  
7 was taken out?

8 A. I have some, yes.

9 Q. Where is it?

10 A. It's home.

11 Q. Okay. When I requested that back in March or  
12 February of 1994, you never provided that to me, did you?

13 A. I don't remember such request.

14 Q. Oh.

15 A. I don't remember you requesting anything of --  
16 of my personal accounts. And I don't think you did.

17 Q. Is this a personal account, or is this the  
18 partnership account?

19 A. It's a partnership account.

20 Q. Okay. And I requested that, didn't I?

21 A. It's a partnership liability, but it's in my  
22 name. And you didn't -- you didn't request, to my  
23 knowledge and understanding, any -- any partnership  
24 accounts that was in my name.

25 Q. Do you recall speaking with me on the telephone



1 about the interrogatories?

2 A. I do.

3 Q. And do you recall us discussing any and all  
4 debts that your son may or may not owe and evidence of  
5 those debts?

6 A. Yes. But I --

7 Q. And I asked for that information, didn't I?

8 A. Well, I don't -- I don't recall exactly.

9 I initiated the call, okay? And the reason I  
10 did is because you had requested -- you made a definite  
11 request, and you -- and you -- one of the things you  
12 requested was a copy of every check that he had written.  
13 And what you requested amounted to in the neighborhood of  
14 500 copies. And I offered to you that we go with the  
15 income tax and the page by page statements -- ledgers of  
16 the company's business in lieu of exactly what you had  
17 requested, and you says, "Yeah. We'll go with that."

18 You was kind of -- you was kind -- a little bit  
19 upset or surprised when this was so complicated, and that  
20 it would take so many pages -- a lot of work for us to  
21 produce them and a lot of work for you to study them.

22 Q. I asked for a simple request in the  
23 interrogatories which your son answered yesterday that you  
24 prepared with him, and that is what debt does your son owe,  
25 whether it be jointly or by yourself or with others.

1 Do you recall that?

2 A. No, I don't. But if you'll -- if you'll show me  
3 the documents, you know, I'll respond to it.

4 Q. All right. I will.

5 Do you have in front of you Defendant's  
6 Responses to Plaintiff's First Set of Interrogatories?

7 THE COURT: I have the Court's copy.

8 Do you have a copy that the witness can look  
9 at?

10 MR. BISHOP: I have a copy. I don't have the  
11 Court's copy.

12 THE COURT: You've just got the one copy? How  
13 come we're short one? We had four here a minute ago.

14 MR. BISHOP: I don't know.

15 THE COURT: I'll let the witness take a look at  
16 the Court's copy.

17 Q. BY MR. PARK: Would you turn to page 15,  
18 please.

19 The question to your son on interrogatory number  
20 16 on page 15 is "Do you have any outstanding obligations,  
21 including mortgages, conditional sales contract  
22 obligations, creditors or promissary notes? If so, for  
23 each, please state."

24 Do you see that?

25 A. Uh-huh.

1 Q. And then it asked you to state when -- when the  
2 debt became due and so on and so forth; correct?

3 A. Okay.

4 Q. Okay. And then the answer on page 16 is "Yes.  
5 In my personal capacity, I have two obligations," and then  
6 it states what those are.

7 And one of them was for the condo, and one of  
8 them was for his son's truck; is that correct?

9 A. Okay.

10 Q. All right. And then at the very bottom of page  
11 16, it starts getting ready to turn to page 17, "These  
12 answers include my personal debts. They do not include any  
13 obligations I might have in connection with the partnership  
14 business operations"; correct?

15 A. Well, okay. The very -- the last two words.  
16 Okay.

17 Q. Yes.

18 A. (Inaudible) okay.

19 Q. Okay. So I asked for information about all of  
20 his debt, and the only response I get was his personal  
21 debt; is that correct?

22 A. It appears to be that way.

23 Q. Why didn't you give me the answer about the  
24 partnership debt until I believe yesterday when I received  
25 the full disclosure financial declaration with a new debt

1 that just arose?

2 A. I don't know why I didn't.

3 Q. Okay. Let's move on.

4 A. But --

5 Q. You've answered my question, sir.

6 Debt number three on page nine of your son's  
7 full disclosure financial declaration -- well, let me back  
8 up to debt number two.

9 You testified that there may have been some  
10 principal paid, but you're not sure about that, isn't that  
11 true?

12 A. I don't follow you. Can you -- can you --

13 Q. I'm sorry. Going back to page nine of your  
14 son's full disclosure financial declaration --

15 THE COURT: I think you're still looking at the  
16 responses to interrogatories.

17 MR. PARK: Yes, Your Honor.

18 THE COURT: I'll take that. I'll take those  
19 responses back. Thank you. And that will get it out of  
20 your way.

21 Q. BY MR. PARK: Okay. Going back to debt number  
22 two, you testified under oath on direct examination that  
23 that was your best guess as to what the outstanding balance  
24 was on that note; isn't that correct?

25 A. I guess I did.

1 Q. And you said that there may have been some  
2 principal paid for the note, but you're not sure; isn't  
3 that correct?

4 A. Well, that seems so.

5 Q. So that balance could be in error, couldn't it?

6 A. Give or take a hundred dollars.

7 Q. A hundred dollars?

8 A. A thousand dollars.

9 Q. Maybe \$5,000 like --

10 A. This -- this -- this was taken off my -- it's my  
11 belief that this figure was taking off -- taken off David's  
12 statement from the bank as of the -- the last statement as  
13 of the date of this financial disclosure.

14 I would say as of that date, it is probably 100  
15 percent correct. Give or take a hundred dollars. Let's  
16 put it that way.

17 Q. Okay. Do you have any idea what the debt was on  
18 that home as of June 16, 1995?

19 A. It should have been the same.

20 Q. But you don't know?

21 A. I believe it to be essentially the same.

22 Q. You believe it to be.

23 But you don't have the documentation to show me  
24 what the loan balance is, do you, sir?

25 A. It's available.

1 Q. Could I have it now?

2 A. Well, it's -- it's in his home.

3 Q. Okay. You did not bring it today, and you  
4 didn't produce it; correct?

5 A. As of today?

6 Q. No. As of when I asked you what his debts  
7 were.

8 A. As of what date are you talking about?

9 Q. As of the date you answered my interrogatories.  
10 You've never told me about this debt, have you?

11 A. I guess after reading the -- the answers to the  
12 interrogatories, it indicated that there were other debts,  
13 which you didn't seem to be interested in pursuing.

14 Q. I see. Debt number three, a revolving loan  
15 debt.

16 It's in yours and your wife's name only;  
17 correct?

18 A. Yes.

19 Q. And your son's attorney has presented an  
20 exhibit, D-15, which shows the revolving loan, so to speak,  
21 and different balances from the calendar year of January 1  
22 of 1994, and then it ends -- I'm sorry. It begins on  
23 November 9th of 1993 and ends in the calendar year of -- of  
24 November 13th, 1994, which shows that at that time, the  
25 account balance would continually go up and down.

1                   But as of November of '94, you had exhausted the  
2 \$200,000 credit line; is that correct?

3                   A.     That's right.

4                   Q.     You haven't provided any documentation today to  
5 me or to this court showing what the balance is now, have  
6 you?

7                   A.     Now?

8                   Q.     Yeah.

9                   A.     No.   And I -- it was my understanding that  
10 any -- any transactions after June of -- June the 16th are  
11 not applicable to this.

12                   Q.     Okay.   That ends November of '94, so that would  
13 give us December, January, February, March, April, May,  
14 June -- almost seven months unaccounted for that you didn't  
15 provide, and you haven't provided today; correct?

16                   A.     But -- but I -- that is correct, except --

17                   Q.     Thank you.   You've answered my question.

18                             Do you know what the balance is on that note  
19 today?

20                   A.     I don't.

21                   Q.     You don't know?

22                   A.     I never know from one day to the next.

23                   Q.     That's --

24                   A.     Until they tell me I'm through.

25                   Q.     So you don't know what it is today, then?

1 A. No.

2 Q. Thank you. Item number four, another -- another  
3 debt on your home in your and your wife's name only.

4 Another revolving loan; correct?

5 A. Number four?

6 Q. Yes, sir.

7 A. Ask me the question again.

8 Q. You testified under oath earlier that you're not  
9 certain as to what the balance is as of this time; isn't  
10 that correct?

11 A. That's correct.

12 Q. And you don't know how much has been paid toward  
13 the principal or not, do you?

14 A. Give or take two or 3,000.

15 Q. Is \$90,000 the maximum credit line?

16 A. That's the maximum allowance.

17 Q. The maximum allowance?

18 A. And as I -- I recall from my last statement,  
19 it's -- it's 88,000 plus. Just under \$89,000.

20 Q. Have you got documentation to that effect here  
21 today?

22 A. No. But it's available.

23 Q. It's not available right now, though, is it?

24 A. No.

25 Q. Okay. It appears as though from looking at all



1 of this documentation, you have good credit.

2 Is that a fair statement?

3 A. Yes. I think it is.

4 Q. And the interest only payments and whatever  
5 additional payments that you have made toward principal  
6 there have been funds to make those? Is that a fair  
7 statement?

8 A. Have been what?

9 Q. There have been available funds to make the  
10 interest only payments?

11 A. Yes.

12 Q. And you have testified that some payments have  
13 been made toward principal; isn't that correct?

14 A. Yes.

15 Q. Is --

16 A. Especially on loan number three.

17 Q. Correct. And you've never defaulted on these  
18 loans, have you?

19 A. (No audible response.)

20 Q. Now, on page 10, item number five, there's a  
21 note of \$50,000.

22 I believe you testified that was also a  
23 revolving loan; is that correct?

24 A. Yes, it is. I didn't realize when -- I didn't  
25 negotiate it as a revolving account, but that's the way it

1 turned out. After we signed it up -- when we signed it up,  
2 they indicated it was a revolving loan.

3 Q. Okay. And do you know what the accurate account  
4 balance is on that loan right now?

5 A. For all practical purposes, it's used up. I  
6 don't know to the penny. I don't know if there's one  
7 dollar, \$5 or zero. It's gone up.

8 Q. And that loan will be paid back as soon as the  
9 hay crop is available?

10 A. I'm a little confused, actually, as to -- I  
11 negotiated -- I thought I was negotiating an operating  
12 loan, which generally speaking, those have to be paid in  
13 full every year. Because if you can't pay this year's, you  
14 know, how are you going to pay this year's and next  
15 year's?

16 And -- but I don't know the intention of the  
17 bank, whether that's to operate as loan -- as loan number  
18 three, or if they intend to have a complete payoff on it.  
19 I don't know. I know I have the ability to make payments  
20 on that loan and draw them out again within the 12-month  
21 period. As I negotiated the loan, I assumed -- this is a  
22 one-year loan -- that -- I assumed that I had to make a  
23 total payoff at the end of the year.

24 Q. But the document states that it's secured by the  
25 crops; correct?

1           A.     Yes.

2           Q.     Okay.  You testified as to number nine, the  
3 business credit cards -- that this was just an estimate.  
4 You don't know the exact balance.

5                     And that's dealing with the credit cards --

6           A.     That's correct.

7           Q.     -- is that correct?

8           A.     That's correct.

9                     THE COURT:  And I also understand you to say  
10 that this is just an example of the business credit card?  
11 Is that what you said about that?

12                    THE WITNESS:  I didn't mean to say that.

13                    THE COURT:  Are there other credit -- business  
14 credit cards that would have balances due?

15                    THE WITNESS:  What -- what this -- here again,  
16 every time you -- you make a purchase on a credit card --  
17 maybe several times a day -- the balance changes.  And all  
18 that was was an estimate what I possibly believed was  
19 probably the balance of the total of the business credit  
20 card.

21           Q.     BY MR. PARK:  Okay.  You can understand why I  
22 ask these questions.  Because in this document that you and  
23 your son and Mr. Bishop prepared, you cut it down to the  
24 very penny.  You understand that?  As far as what should be  
25 disbursed to who.  What the total debt is.

1 answer there is no. I have no intention of putting these  
2 down to the penny.

3 Q. BY MR. PARK: So you're saying this hundred and  
4 twenty-four thousand dollar alleged partnership debt that  
5 your son owes may or may not be accurate?

6 A. Yeah. It might be 130.

7 Q. It might be 130?

8 A. I don't think it could be off that much, no.

9 Q. It might be 10?

10 A. No way could it be 10.

11 Q. Of course you don't have the documentation today  
12 to prove that, right?

13 A. Right.

14 Q. Would you please turn to page 14 that you're  
15 still looking at.

16 A. I have it.

17 Q. Item number 74, Christiansen Trucking.

18 Do you see that?

19 A. 74. Okay. I've got it.

20 Q. Yes. On direct examination, your testimony  
21 was -- and I wrote this down and quoted it. You said you  
22 took these figures from the asset side of the financial  
23 statement.

24 Is that -- that's exactly what you said?

25 A. Yes.

1           A.     To the best of my knowledge. But they can  
2 negotiate loans of their own. If they're in existence, I'm  
3 not aware of it.

4           Q.     Okay. That's the only one you're aware of?

5           A.     Yes.

6           Q.     All right.

7           THE COURT: Who is paying that off?

8           THE WITNESS: Well, it hasn't been paid off.

9           THE COURT: Who is paying -- are you paying  
10 payments on it?

11          THE WITNESS: We're paying interest only.

12          THE COURT: But who's paying the interest?

13          THE WITNESS: The only time we would -- if we  
14 had made a payment is just because we had been --

15          THE COURT: I understand your previous answer.  
16 But my question is who's making the payments -- interest  
17 only payments?

18          THE WITNESS: The partnership is making them.

19          THE COURT: So you consider that entire debt a  
20 partnership debt?

21          THE WITNESS: Yes.

22          THE COURT: And ultimately the partnership will  
23 pay off the house, and David will have that house free and  
24 clear?

25          THE WITNESS: Right.

1 THE COURT: This is in response to Mr. Park's  
2 question?

3 THE WITNESS: Yes.

4 THE COURT: Okay. You may answer. Go ahead.

5 THE WITNESS: A financial statement -- okay.  
6 This is my concept, okay? And it may not be, you know,  
7 totally in compliance with the statement that's -- that we  
8 read (Inaudible).

9 I believe that a financial statement is made for  
10 a specific purpose. And this particular financial  
11 statement was prepared to obtain credit. The bank didn't  
12 care, really, about the accuracy.

13 You know, you're making a big deal about the  
14 statement at the bottom.

15 Q. BY MR. PARK: Yes, I am.

16 A. But this statement was prepared for the purpose  
17 of obtaining credit and --

18 THE COURT: So it was okay to misrepresent? Is  
19 that what you're saying?

20 THE WITNESS: Well, it's not necessarily a  
21 misrepresentation. Because on the item -- the home --  
22 \$98,000, yes, he is obligated to pay it, because he's a  
23 signer of it.

24 THE COURT: Okay. That's the answer.

25 THE WITNESS: And each and every signer is

1 obligated to pay it. The total of it. If -- if Sandy  
2 didn't pay it, then maybe David is going to pay it. If I'm  
3 a signer, if they don't pay it, I've got to pay it.

4 Q. BY MR. PARK: All right. The full disclosure  
5 financial declaration that you and your son and Mr. Bishop  
6 prepared said that David is obligated only to pay 25  
7 percent of the partnership debt; correct?

8 A. That's right.

9 Q. And this 98,000, based on your debts listed, is  
10 a partnership debt; correct?

11 A. Yes.

12 Q. Therefore, David would be responsible to pay 25  
13 percent of that 98,000 based upon your representations to  
14 this court; correct?

15 A. Yes.

16 Q. So that would modify or adjust this financial  
17 statement, would it not?

18 A. Yes. But like I say, this was prepared for a  
19 certain purpose, and it doesn't -- regardless of whatever  
20 perjury he might have committed in saying this statement,  
21 this does not indicate the true financial condition of him  
22 at that time. And -- and the people that it was submitted  
23 to -- they didn't give a darn. It was satisfactory for  
24 their purposes.

25 Q. You said that maybe David perjured himself. The

1 way you read that statement, it said "I (we)."

2 And although you didn't sign on it, you were the  
3 preparer of it, were you not?

4 A. Yes, I was.

5 Q. So it's okay to misrepresent information to a  
6 bank, but we can come in here today, and what you're saying  
7 today is the truth; correct?

8 A. There was no -- there was no intention to  
9 misrepresent the bank.

10 Q. So then that's accurate?

11 A. To -- to do it -- to do it for any particular  
12 gain.

13 Q. All right. Well, the document says what it  
14 says, Mr. Christiansen.

15 And my question to you -- and you've answered  
16 it -- is yes, he would have to pay 25 percent of that  
17 98,000; is that correct?

18 A. Ask me that again, please.

19 THE COURT: I believe his answer was he'd have  
20 to pay 25 percent of the 98,000 if all the other partners  
21 paid their share.

22 MR. PARK: Correct.

23 THE COURT: But he's obligated to pay the  
24 98,000.

25 MR. PARK: Correct.



1 Q. 5,000?

2 A. From 87 to 125.

3 Q. No, sir. Excuse me. We went through -- we're  
4 taking these in order. January, February. And then we  
5 went to P-9.

6 A. Oh, yeah. 2,000. 2,000.

7 Q. Which is April -- okay.

8 But now in -- in your preparing this document  
9 pending this divorce action, what does it say in "Other  
10 Deferred Debt"?

11 A. 20 -- 25 percent of the Christiansen Trucking  
12 debt.

13 Q. And/or \$99,725?

14 A. Yes.

15 Q. You never included it before.

16 Is this a debt that he just assumed --

17 A. No.

18 Q. -- between --

19 A. I have a good explanation for it.

20 Q. -- April and May?

21 He assumed a deferred debt of almost \$100,000 in  
22 one month?

23 A. I have a good explanation for it.

24 Q. Let's hear it, please.

25 A. As I -- as I stated before, that I prepared a

1 financial statements for -- for a particular purpose. The  
2 April 14th, 1995 -- or the P-9 -- was also prepared -- no.  
3 It wasn't prepared for the -- the divorce. This was  
4 prepared for State Bank of Southern Utah. But they were --  
5 they were prepared to obtain -- obtain credit and -- and  
6 not to -- not to defraud anybody. But when we got down to  
7 contemplating this action and being able to justify  
8 everything, then I thought, you know, I better make the  
9 effort to tell it like it is.

10 Q. All right.

11 A. State Bank -- State Bank of Southern Utah didn't  
12 care about this; Utah Independent Bank didn't care about  
13 this. But none of those statements actually make that --

14 Q. Tell the truth?

15 A. Make out of it what you want. None of them  
16 actually indicated the true picture of his financial  
17 condition.

18 Q. Okay. But this divorce, Mr. Christiansen, was  
19 filed back in July of '94, all right? These financial  
20 statements you prepared, Plaintiff's Exhibits 7, 8 -- or  
21 I'm sorry -- 8, 9, and 10 are all prepared after you knew  
22 this divorce was pending?

23 A. They were -- they were an extension of previous  
24 financial statements.

25 When I do a financial statement, I like to sit

1 down with the old one in -- in my hand -- the last  
2 year's -- and I -- I make modifications. I may change the  
3 asset values, you know, according to how I feel the values  
4 are worth at the times. You have to take the -- the  
5 liabilities as they are. The assets -- some of them are  
6 arbitrary, and some are not.

7           And when we get to this point, you know, I  
8 thought I better tell it like the story is. Because this  
9 purpose requires a very -- a very accurate -- and I can't  
10 come in in this -- for this particular purpose and defend  
11 these other statements as being accurate for this -- for  
12 this purpose. Like I say, you prepare a statement for a  
13 particular purpose.

14           Q.     I --

15           A.     I can defend --

16           Q.     I think I've covered this area now.

17           A.     -- what's on here. I can't defend those as  
18 being totally accurate.

19           Q.     I think you've -- you've answered my questions  
20 as it relates to the financial statements.

21                     You testified earlier about ownership  
22 percentages; is that correct, as it relates to Christiansen  
23 Trucking? Who owned what percentages? Has your wife  
24 basically always been a part of -- a part of the business?

25           A.     No.

1 It's that long form at the end there.

2 THE WITNESS: Okay. Okay.

3 Q. BY MR. BISHOP: I want you to look at the  
4 Christiansen Trucking Company financial statement,  
5 agricultural and livestock, that's attached to D-3.

6 Do you have that in front of you?

7 A. Yes. And is it dated May the 12th, 1995?

8 Q. It is.

9 A. All right. I have it.

10 Q. If we were to add up the figures for the asset  
11 column and get \$100,000, what would be 25 percent of that  
12 amount?

13 A. Approximately -- well, exactly \$25,000.

14 Q. Yeah. So that would change -- if we were to do  
15 that and say that we were going to take those figures  
16 directly off of that document and put it in David  
17 Christiansen's full disclosure financial declaration, that  
18 would change the figure of \$19,250 and raise it to 25,000,  
19 would it not?

20 A. You better ask me that again.

21 Q. Okay.

22 A. Can we -- can we refer back to a page in the --  
23 in the --

24 Q. Sure. Item 74 on the --

25 A. Page what?

1 Q. That -- the page, I forgot. Number 14.

2 A. 14. I want to be careful. I don't want to  
3 state the wrong things.

4 THE COURT: I don't blame you.

5 He's asking you basically if you total up all  
6 those assets, if they add up to 100,000 instead of 77,000  
7 wouldn't that change David's equity in the partnership from  
8 19,000 to 25,000?

9 THE WITNESS: Yes, it would.

10 Q. BY MR. BISHOP: Yes. Sure. Have you ever seen  
11 any financial statements on the business prepared by  
12 Sandra?

13 A. On the business prepared by Sandra?

14 Q. Yeah.

15 A. I have seen a statement. I don't know who  
16 prepared it.

17 Q. I'm asking specifically have you ever seen a  
18 statement today here -- presented to you today prepared by  
19 Sandra?

20 A. No.

21 Q. In connection with the 1971 Dodge, has David  
22 ever tried to get you to sign off on that Dodge?

23 A. No.

24 Q. How familiar are you with prices and values of  
25 land in Beaver County, Utah, and in Beaver City, Utah?

1 A. Prices of what?

2 Q. Land.

3 A. Oh, land. Just so-so. Not --

4 Q. I'm going to ask you to turn to page 10 of David  
5 Christiansen's full disclosure financial declaration.

6 Do you see that?

7 A. I believe I have the right one.

8 Q. Do you see the two columns there?

9 A. Yes.

10 Q. With 100 percent and the 25 percent figures?

11 A. Maybe I don't have the right one.

12 Q. All right. Look at where it says "Partnership  
13 Totals."

14 Do you see that portion?

15 A. Okay.

16 Q. If you read across to the right --

17 A. Yes.

18 Q. -- there's a \$14,874.69 figure there.

19 A. Okay.

20 Q. Read across still farther, and you've got  
21 \$498,900.

22 A. I'm with you.

23 Q. Okay. Now, are those the partnership total debt  
24 figures on a monthly basis and on an overall basis?

25 A. Well, they're purported to be, yes.

1 Q. Okay. And then if we --

2 THE COURT: What does that mean they're  
3 purported to be?

4 THE WITNESS: Well, when -- when we -- when we  
5 prepared this, it was my understanding that -- counsel  
6 said, "The Court looks at everything on a monthly basis."  
7 And I think about all of these, with the -- except the  
8 interest only ones -- you know, they're -- they're yearly  
9 payoffs, so we divided them by 12 to get a monthly.  
10 They're not -- they're not actually due monthly, but I --  
11 it's my belief that those -- those figures are 1/12 of the  
12 annual payment.

13 Q. Uh-huh.

14 A. And the plaintiff's counsel may say that's  
15 not -- that's misleading, but I don't believe it is.

16 Q. May I carry on with my question?

17 Can you see the far -- the two numbers to the  
18 far right? The \$498,900 number? Is that the approximate  
19 amount of the partnership liabilities in June?

20 A. I believe it to be.

21 Q. And the figure down below, \$124,725 -- that's 25  
22 percent of the first figure?

23 A. I believe it to be.

24 Q. So what we've done here is we've shown both the  
25 100 percent figure and the 25 percent figure?

1 declaration that your son has filed in this case?

2 THE WITNESS: I did.

3 THE COURT: Did you calculate what the  
4 indebtedness was for the purposes of that declaration?

5 THE WITNESS: Okay. We -- we have done more  
6 than one, haven't we?

7 THE COURT: I'm talking about this (Indicating).

8 THE WITNESS: Okay. This one?

9 THE COURT: This document. Particularly page 10  
10 Mr. Bishop just referred to. It says that the partnership  
11 owes \$498,900.

12 THE WITNESS: Okay.

13 THE COURT: Did you -- did you come up with that  
14 figure?

15 THE WITNESS: I did.

16 THE COURT: As of what date?

17 THE WITNESS: It would be tied to the date of  
18 the financial statement of the partnership. To then and --  
19 I'm lost. Don't I have a statement here as to the  
20 Christiansen Trucking financial statement?

21 THE COURT: It's the one attached to that same  
22 document that I just referred to.

23 THE WITNESS: Okay. Okay. Excuse me, Your  
24 Honor.

25 THE COURT: That's all right.



1 THE WITNESS: Okay. This -- this roughly  
2 \$500,000 that you questioned me about would be related to  
3 the conditions of May 12th.

4 THE COURT: May 12th?

5 THE WITNESS: Yeah.

6 THE COURT: On May 12th, doesn't your financial  
7 statement for David Christiansen say that 25 percent of the  
8 Christiansen Trucking debt was \$99,000, not \$125,000?  
9 P-10, I believe it is.

10 THE WITNESS: Well, yes.

11 THE COURT: So what is --

12 THE WITNESS: Explain the difference?

13 THE COURT: Yeah. What is his share of the  
14 Christiansen Trucking debt as of May 12th?

15 THE WITNESS: Your Honor, the -- the \$498,000 is  
16 strictly liability. It's -- it's offset by \$100,000 of  
17 assets, which reduces that figure down to the 398 -- minus  
18 \$398,900, of which 25 percent of that is the \$99,725.

19 THE COURT: So how come in the financial  
20 declaration it says that he -- that he owes \$125,725?

21 THE WITNESS: Well --

22 THE COURT: That's on page 10 of that same  
23 document.

24 THE WITNESS: Okay. Page what?

25 THE COURT: Page 10.

1 THE WITNESS: 10? Because --

2 MR. BISHOP: Just as an aid to the --

3 THE WITNESS: I have the answer.

4 THE COURT: Okay.

5 THE WITNESS: Because -- because that's a page  
6 of liabilities. He does owe a hundred and twenty-four  
7 thousand, but that's offset by some assets. So the bottom  
8 line -- the net worth -- not the net worth, but the net  
9 liability turns out to be 100,000.

10 THE COURT: All right.

11 MR. BISHOP: I call the Court's attention and  
12 that of the witness to page six of the full disclosure  
13 financial declaration where that has been factored in.

14 THE COURT: Page six?

15 MR. BISHOP: Page six.

16 See, the way the full disclosure financial  
17 declaration is set up is Exhibit A deals only with  
18 liabilities, it doesn't have anything to do with assets.  
19 Exhibit B deals with assets. If you apply the assets to  
20 the liabilities, you get that figure that comes up on page  
21 six, which is the same as the figure on P-10.

22 THE COURT: All right. That explains the  
23 question.

24 Any other questions of this witness?

25 MR. BISHOP: No, sir.

1 THE COURT: No?

2 MR. PARK: No.

3 Well, I don't understand what he's saying.

4

5

RE-RE-CROSS-EXAMINATION

6

BY MR. PARK:

7

Q. I'm looking at the financial statement of

8

Christiansen Trucking.

9

Have you got that in front of you?

10

A. Yeah. I think I do.

11

Q. Okay. If you take that document -- I think it's

12

straightforward, isn't it? There are total liabilities of

13

\$498,900; correct?

14

A. Yes.

15

Q. At least that's what you assert; correct?

16

A. Yes.

17

Q. And total net -- or total assets of 100,000?

18

A. Yes.

19

Q. Wouldn't that mean that his share of the

20

liabilities, based on this statement, would be \$99,725? 25

21

percent of 398,900?

22

A. No.

23

Q. No?

24

A. Because as Mr. -- Mr. Bishop explained that --

25

Q. Well, I didn't understand Mr. Bishop, and that's

5th Judicial District Court - Iron County

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

DEC 07 1995

**SANDRA CHRISTIANSEN,**

**Plaintiff,**

**vs.**

**ROBERT DAVID CHRISTIANSEN,**

**Defendant.**

**MEMORANDUM OPINION**

CLERK  
DEPUTY

**CASE NO. 954500124 DA**

This matter came before the Court for trial on November 8 and 9, 1995. The plaintiff was present and represented by her attorney of record James M. Park. The defendant was present and represented by his attorney of record, Willard R. Bishop. The Court heard evidence and argument and took the matter under submission. Having reviewed the matter fully, the Court now enters the following decision and orders.

The parties raised several issues in their pleadings which were resolved by stipulation during the trial, including an agreement on custody and visitation, a waiver of alimony by the plaintiff and a waiver of any claim for child support by the defendant at present, agreement as to the distribution and value of many of the items of property in issue in this case and agreement as to the assessment of the debts of the marriage, among others. The Court now includes those stipulated items in this memorandum opinion and directs that the findings of fact and the decree contain those agreements.

At the conclusion of the trial the Court ruled on the issues relating to the value and distribution of personal property in those areas where issues were still presented. The Court directed plaintiff's counsel to incorporate those rulings and the agreements of the parties in a schedule to be appended to this opinion. Mr. Park has completed that task and a copy of the

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Christiansen v Christiansen

Schedule of Assets in appended hereto, labelled Exhibit A and incorporated by this reference. Mr. Bishop has objected to the apparent inclusion in that schedule as marital property the shed (item 62) and the Chevy Blazer (item 5). A copy of the letter of objection is appended hereto, labelled Exhibit B and incorporated herein by this reference.

In reviewing the evidence the Court finds that the shed is the separate property of the defendant, it having been acquired after the parties separated from funds provided by the parents of the defendant. Plaintiff could provide no evidence as to value or character of this piece of property except to guess at its value. No evidence was presented that it was in fact a marital asset. It is awarded to the defendant but is to be deleted from the total value of the marital assets awarded to the defendant.

In reviewing the evidence the Court finds that the Chevy Blazer is in fact a marital asset. Some history is necessary to explain this finding. Defendant is in a partnership with his parents in an enterprise called "Christiansen Trucking Company". He has a 25% interest in that enterprise and he derives his earnings by working for the partnership. Originally the partnership was involved in the trucking business but gave up that endeavor some years ago. At time of trial the sole business of the partnership is farming the land owned by the defendant's parents and selling the crops. As compensation for his work, the defendant is allowed to pay many of his personal expenses through the business and is provided with transportation, utilities, and other benefits. The partnership is only loosely organized and apparently keeps few, if any, records of the benefits conferred upon the defendant. During

the marriage the parties jointly enjoyed these benefits and accepted them as compensation for the defendant's work. The Chevy Blazer appears to be one of the benefits conferred upon the defendant as part of his compensation. The evidence is that the Blazer was purchased by trading in a truck belonging to the defendant's father. The partnership then covered the costs of the vehicle. Although the vehicle was provided to the defendant, the Court finds that the vehicle was actually compensation for the defendant's work and therefor marital, rather than separate, property. The vehicle is awarded to the defendant and the value thereof, \$2,450.00, is to be included in the list of marital assets distributed to the defendant.

The Court finds therefore that the total value of the marital personal property from Exhibit A hereto awarded to the plaintiff is \$55,112.00 and to the defendant is \$46,570.93.

The remaining items with regard to which the Court must decide disputed issues are:

1. The home of the parties; 2. the Shop; 3. Christiansen Trucking Co.; and 4. attorney fees.

In deciding the issues relating to these items the Court is aware that one of its duties is to determine whether an item of property is the separate property of one of the parties, or a marital asset to be divided between the parties equitably. Generally if an item of property is determined to be a gift or inheritance of one party, it should be awarded to the party to whom it was given, unless the other party has acquired an equitable interest therein by commingling, or by maintenance, protection or improvement thereof, or by gift. [See Mortensen v. Mortensen, 760 P.2d 304 (Utah 1988) and Osgoodthorpe v Osgoodthorpe, 804 P.2d 530 (Utah 1990).]

**THE HOME**

The Court finds that the marital residence originally cost \$200,000.00 to build, but appraised for \$185,000.00 at time of trial, including the value of the lot which was apparently provided by the defendant's parents without charge to the parties. The construction funds were provided principally by the defendant's parents except for the \$35,000.00 put in by the parties from their previous house. The Court finds that the funds and real estate provided by the defendant's parents were intended to be a gift to him only, in the amount of \$165,000.00 as an early distribution of his future inheritance.

The Court finds that the plaintiff has an equitable interest in the home of the parties. That interest arises from two sources. First, the parties invested \$35,000.00 of money derived from the sale of their previous home, admittedly a marital asset partially owned by the plaintiff, when the current home was constructed. Second, the evidence demonstrates, by a preponderance, that during the construction of the home, or shortly thereafter, the plaintiff's parents invested \$2,500.00 in a sprinkler system for the house as a gift to the plaintiff.

Plaintiff argues in this case that she acquired an equitable interest in the home by improving it, maintaining it, cleaning it and decorating it during the marriage of the parties. The Court finds otherwise. Plaintiff could point to no unusual contribution made to the value of the home by her efforts. She did nothing that would not be expected of an occupant of any residential property. To find that this plaintiff earned an interest in the defendant's

gifted equity simply by living in the house and watching over it, would make it impossible for any person having premarital separate property to remarry, since the new spouse could earn equity in that separate property by living there and doing normal household chores. The law certainly contemplates that one may earn an equitable position in a spouse's separate property, but that position must be earned as a result of financial contributions, or substantial labor improving the value of the home, other some extraordinary act preserving the value of the home.

Plaintiff also argues that since the deed to the house lists both herself and the defendant as grantees, she acquired an interest in the house by way of gift. The problem with the plaintiff's position is that the evidence is completely devoid of any donative intent toward her. The grantees testified that they intended their contribution to the house as a gift to their son and that the plaintiff's name appears on the deed in recognition of the fact that she had an interest in the home by virtue of her share of the money coming from the sale of the previous home of the parties. The grantors meant no gift to the plaintiff by including her name on the deed. Likewise, the defendant testified that he thought the plaintiff's name appeared on the deed because her money was invested in the home, not because he was giving her part of the gift he was getting from his parents. The Court finds that the plaintiff has failed to prove that she acquired any additional equity in the marital home by way of gift.



The plaintiff is awarded one half of the \$35,000.00 from the previous home, plus \$2,500.00 for the sprinkler system, for a total award of \$20,000.00 against the value of the home. The remaining equity in the home is the separate property of the defendant and is awarded to him.

#### THE SHOP

The Court finds that the defendant's interest in the shop is his separate property and not a marital asset. The shop was built by the defendant's father on land owned by the father and with the father's money. Originally the shop belonged to the father. However, to avoid a politically embarrassment, a one third interest was deeded to the defendant. The plaintiff was not included on the deed and there was no evidence of any intent by the grantors to give anything to the plaintiff. The plaintiff has failed to prove that she ever acquired an equitable interest in the shop. The defendant's interest in the shop is awarded to him free and clear of any claim by the plaintiff.

#### CHRISTIENSEN'S TRUCKING CO.

The defendant acquired, during the marriage, a 25% interest in the Christiansen Trucking Co. partnership by agreement with his parents. The Court finds that the defendant has failed to prove that the interest in the partnership was intended as a gift or inheritance to him alone. Rather the evidence preponderates in favor of the proposition that it is a business asset acquired during the marriage as compensation for the defendant's labors, and is therefor

a marital asset. The asset belongs, therefore to both the defendant and the plaintiff and its value should be divided between them.

The difficulty arises in attempting to affix a value for the partnership. Defendant's father, who keeps the scant records of the partnership testified that there is no equity in the partnership. Plaintiff attempted to show that the partnership owns land, farm equipment or other assets. The Court finds that those assets actually belong to the defendant's parents and not to the partnership. The parties did agree that the partnership owns certain trucks and trailers identified as items 113 through 121 on the Schedule of Assets attached to Trial Exhibit 2, plaintiff's financial declaration. The evidence fails to show that the partnership owns any other asset. It has no contractual rights at all, even with the land owners where it farms, since those owners are part of the partnership. Apparently the right to farm the land could be revoked at any time. The income produced by the partnership is totally dependent upon the labor of the defendant and his father. That income is a year by year matter and could be changed, or ended, at anytime. The opportunity to work in such an enterprise creates no equity to divide between the parties. No credible evidence was produced as to the value or existence of any assets other than the vehicles above referenced. The Court therefore fixes the value of the defendant's interest in the partnership at \$2531.25, which is 25% of the value of the vehicles (\$10,125.00). Plaintiff is awarded one half of that amount, or \$1,265.63.

**ATTORNEY FEES**

Both parties seek an award of attorney fees in this case. Both proffered evidence of the amount of attorney fees each had expended without objection and without challenge as to the reasonableness or necessity of the fees. The Court finds that the fees presented by both parties are reasonable in amount and necessary, given the character of the case and the issues presented. The Court is left then to determine whether any award of attorney fees is appropriate, and if so, to whom and in what amount.

Generally the fees of an attorney should be paid by the litigant who hired the attorney. However, the Court has discretion under the provisions of 30-3-3 UCA to award attorney fees in a divorce case under appropriate circumstances. Plaintiff and defendant seek attorney fees on the basis that each has incurred attorney fees, each claims lack of financial ability to pay attorney fees, and each claims the other is capable of paying attorney fees. To determine the issue, the Court must compare the financial situations of each party.

Plaintiff filed her financial declaration (Trial Exhibit 2) in which she claimed \$2580.00 per month in income from her job. After deductions her net pay is \$1,749.00. By her own account her monthly expenses are \$1,850.00. She is unable to meet her expenses from her current salary.

Defendant filed his financial declaration (Trial Exhibit 3) and claimed negative income from his employment. The claim was based on a comparison of the current debts and assets of the partnership. He claimed living expenses of \$1,867.43 per month and claimed to be


living on borrowed money. The Court finds, however, that the defendant's financial statement presents an inaccurate picture of his situation. Throughout the trial it was obvious that the defendant derives great financial benefits from his employment far in excess of the negative income he portrays. The evidence shows that, in addition to limitless cash draws available from the partnership till, the defendant has his living expenses, including utilities, phone, car payments, insurance, house payments, taxes and other bills paid by the partnership directly. Although the defendant does not characterize these as compensation, the Court finds otherwise. In addition, the defendant's father testified that the partnership owes about \$400,000.00 in loans and has annual income of \$250,000.00 to \$500,000.00, which clearly shows that the partnership is profitable. Defendant also has received direct gifts from his parents which include, among other things, an interest in a valuable shop and real property, and money invested in the home defendant will be awarded by stipulation of the parties. The defendant's interest in those assets exceeds two hundred fifty thousand dollars (\$250,000.00) at a minimum. The Court finds that the defendant has the ability to pay the plaintiff's attorney fees, that the plaintiff does not, and that the equities of the situation dictate that the defendant pay the plaintiff's attorney fees and costs in this case. The plaintiff is awarded judgment against the defendant for attorney fees in the amount of \$5,500.00, plus costs.

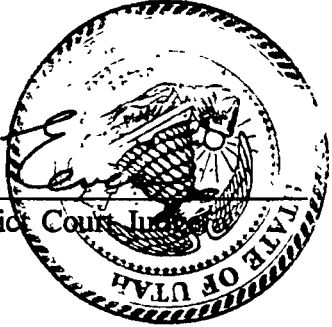
Plaintiff's counsel is to prepare and submit to defendant's counsel and the Court, Findings of Fact, Conclusions of Law and a Proposed Decree of Divorce in accord with the

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Memorandum Opinion  
Case No. 954500124  
Christiansen v Christiansen

Court's rulings, both at trial and in this memorandum opinion, and incorporating the stipulations of the parties. If either party is of the opinion that there are remaining issues which the Court should decide, notice of the remaining issue must be given to the Court and opposing counsel within 10 days of the receipt of the Findings, Conclusions and Proposed Decree. If such notice is given, the matter will be set for further argument and resolution of the remaining issues. (No new issues may be raised and no evidence presented without specific leave of the Court.) If no notice is given, the final documents will be prepared and submitted by plaintiff's counsel for execution immediately after the 10 day period set out above has expired.

DATED this 6th day of December 1995,

  
\_\_\_\_\_  
J. PHILIP EVES, District Court Judge

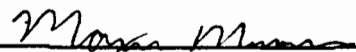


**Certificate of Mailing**

I hereby certify that on this 6th day of December 1995, I mailed true and correct copies of the above and foregoing document, first-class postage prepaid, to the following:

James M. Park, Esq.  
Attorney at Law  
P.O. Box 765  
Cedar City, UT 84720

Willard R. Bishop, Esq.  
Attorney at Law  
P.O. Box 279  
Cedar City, UT 84720

  
\_\_\_\_\_  
Maxine Munson, Deputy Clerk

"EXHIBIT A"

**CHRISTIANSEN v. CHRISTIANSEN**  
**Iron County Civil No. 954500124**  
**Judge J. Philip Eves**

5th Judicial District Court, Iron County  
**COPY D**  
DEC 07 1995

SCHEDULE OF ASSETS

\_\_\_\_\_  
CLERK  
DEPUTY

| DESCRIPTION . . . . .                                 | PLAINTIFF . . . . . | DEFENDANT  |
|---|---------------------|------------|
| 1. 1985 Ford pickup . . . . .                         | 4,238.00            | -0-        |
| 2. Six-pack camper . . . . .                          | 2,600.00            | -0-        |
| 3. Bayliner ski boat, w/trailer . . . . .             | -0-                 | 5,660.00   |
| 4. 3 stainless steel boat props . . . . .             | -0-                 | 400.00     |
| 5. Chevy Blazer . . . . .                             | -0-                 | 2,450.00   |
| 6. 1971 Dodge Challenger . . . . .                    | -0-                 | 14,593.64  |
| 7. Ford Ranger (1990) . . . . .                       | -0-                 | 6,538.00   |
| 8. 1990 Ford Mustang . . . . .                        | 7,000.00            | -0-        |
| 9. Golf cart & stall . . . . .                        | -0-                 | 1,800.00   |
| 10. Upright freezer . . . . .                         | -0-                 | 75.00      |
| 11. Kenmore microwave . . . . .                       | 75.00               | -0-        |
| 12. Side-by-side refrigerator . . . . .               | -0-                 | 500.00     |
| 13. Washer/dryer . . . . .                            | -0-                 | 400.00     |
| 14. Televisions . . . . .                             | 2 - 200.00          | 4 - 600.00 |
| 15. Checking Account (Ut. Independent Bank) . . . . . | -0-                 | 728.29     |
| 16. Savings Account (First Sec. Bank) . . . . .       | -0-                 | 105.00     |
| 17. Savings Account (Ut. Independent Bank) . . . . .  | -0-                 | 46.00      |
| 18. Checking (Mt. America Credit Union) . . . . .     | 150.00              | -0-        |

|   |                  |          |
|---|------------------|----------|
| 19. Savings Account . . . . .                     | 563.00 . . . . . | -0-      |
| 20. Checking (Ut. Independent Bank) . . . . .     | 40.00 . . . . .  | -0-      |
| 21. Clairnette stereo . . . . .                   | 50.00 . . . . .  | -0-      |
| 22. Large stack stereo . . . . .                  | -0- . . . . .    | 300.00   |
| 23. Portable cassette player. . . . .             | 50.00 . . . . .  | -0-      |
| 24. gas barbecues . . . . .                       | 10.00 . . . . .  | -0-      |
| 25. Gas barbecue . . . . .                        | -0- . . . . .    | 75.00    |
| 26. Camcorder . . . . .                           | -0- . . . . .    | 325.00   |
| 27. Pentax camera . . . . .                       | -0- . . . . .    | 200.00   |
| 28. VCR's . . . . .                               | 150.00 . . . . . | -0-      |
| 29. VCR's . . . . .                               | -0- . . . . .    | 200.00   |
| 30. 22 rifle . . . . .                            | 150.00 . . . . . | -0-      |
| 31. 223 Rifle . . . . .                           | -0- . . . . .    | 250.00   |
| 32. 4 cases ammunition. . . . .                   | -0- . . . . .    | 350.00   |
| 33. Lynx golf clubs - tailor made woods . . . . . | 500.00 . . . . . | -0-      |
| 34. Tailor made clubs - calloway woods . . . . .  | -0- . . . . .    | 700.00   |
| 35. 10 golf woods . . . . .                       | -0- . . . . .    | 400.00   |
| 36. RG28 pistol . . . . .                         | 125.00 . . . . . | -0-      |
| 37. RG22 pistol . . . . .                         | -0- . . . . .    | 60.00    |
| 38. Jennings 25 automatic pistol . . . . .        | -0- . . . . .    | 90.00    |
| 39. 2 electric guitars . . . . .                  | -0- . . . . .    | 500.00   |
| 40. 1 guitar amplifier . . . . .                  | -0- . . . . .    | 300.00   |
| 41. Large sectional sofa . . . . .                | -0- . . . . .    | 1,000.00 |



|  |        |          |
|--|--------|----------|
| 42. 2 recliners . . . . .                            | -0-    | 200.00   |
| 43. Pine end tables - coffee tables . . . . .        | -0-    | 300.00   |
| 44. Queen size sofa sleeper . . . . .                | -0-    | 200.00   |
| 45. All condo contents (besides furniture) . . . . . | -0-    | 500.00   |
| 46. Chair . . . . .                                  | -0-    | 50.00    |
| 47. Oak end & coffee tables . . . . .                | -0-    | 150.00   |
| 48. Large sofa . . . . .                             | -0-    | 50.00    |
| 49. Pine dinette set (condo) . . . . .               | -0-    | 200.00   |
| 50. 1 dinette sets . . . . .                         | -0-    | 200.00   |
| 51. Loveseat-chair-oak coffee & end table . . . . .  | 700.00 | -0-      |
| 52. Book case . . . . .                              | 100.00 | -0-      |
| 53. 1 bedroom set, 2 dressers, night stand . . . . . | -0-    | 1,300.00 |
| 54. 2 queen beds, 2 double beds . . . . .            | -0-    | 300.00   |
| 55. 3 bedroom dressers. . . . .                      | 100.00 | -0-      |
| 56. 4 lamps . . . . .                                | 100.00 | -0-      |
| 57. 7 lamps . . . . .                                | -0-    | 175.00   |
| 58. Lawn mower (toro) . . . . .                      | -0-    | 250.00   |
| 59. Weed eater . . . . .                             | -0-    | 25.00    |
| 60. Toro blower vac . . . . .                        | 25.00  | -0-      |
| 61. Custom entertainment center . . . . .            | -0-    | 600.00   |
| 62. Shed . . . . .                                   | -0-    | 750.00   |
| 63. Yard tools - wheel barrow - spreader . . . . .   | -0-    | 100.00   |
| 64. Battery charger. . . . .                         | -0-    | 50.00    |

|   |        |            |
|---|--------|------------|
| 65. Generator (belongs to partnership business) | -0-    | 325.00     |
| 66. Tools                                       | -0-    | 500.00     |
| 67. answering machines                          | 30.00  | -0-        |
| 68. answering machines                          | -0-    | 30.00      |
| 69. Fax machine                                 | -0-    | 25.00      |
| 70. Patio table & chairs.                       | -0-    | 100.00     |
| 71. 2 patio chairs                              | 100.00 | -0-        |
| 72. 2 patio chairs                              | -0-    | 25.00      |
| 73. 1 garden bench                              | 10.00  | -0-        |
| 74. 1 garden bench                              | -0-    | 50.00      |
| 75. 1 cooler                                    | 20.00  | -0-        |
| 76. 9 coolers                                   | -0-    | (9) 150.00 |
| 77. Camping supplies in camper                  | 300.00 | -0-        |
| 78. sleeping bag                                | 50.00  | -0-        |
| 79. sleeping bags                               | -0-    | 100.00     |
| 80. 2 truck tool boxes                          | -0-    | 150.00     |
| 81. 1 large tool box                            | -0-    | 170.00     |
| 82. 4 CB radios                                 | -0-    | 100.00     |
| 83. 2 telephones                                | 100.00 | -0-        |
| 84. 3 telephones                                | -0-    | 100.00     |
| 85. Bank stock (1/2).                           | ?      | -0-        |
| 86. Bank stock (1/2)                            | -0-    | ?          |
| 87. Chain saw                                   | -0-    | 50.00      |

|                               |       |                    |       |                    |
|-------------------------------|-------|--------------------|-------|--------------------|
| 88. 4 water skis              | ..... | -0                 | ..... | 200.00             |
| 89. 4 life jackets            | ..... | -0                 | ..... | 100.00             |
| 90. Boat sonar                | ..... | -0                 | ..... | 150.00             |
| 91. 5 fishing poles & tackle. | ..... | -0                 | ..... | 150.00             |
| 92. 1 fishing pole            | ..... | 20.00              | ..... | -0-                |
| 93. 401K                      | ..... | 21,680.00          | ..... | -0-                |
| 94. Retirement                | ..... | 15,871.00          | ..... | -0-                |
| 95. Fishing boat/boat motor   | ..... | -0                 | ..... | 300.00             |
| 96. 1 life jacket             | ..... | 25.00              | ..... | -0-                |
| 97. Motorcycle                | ..... | -0                 | ..... | 500.00             |
| <b>TOTAL:</b>                 | ..... | <b>\$55,112.00</b> | ..... | <b>\$47,320.93</b> |

APPROVED:

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WILLARD R. BISHOP  
Attorney for Defendant

**WILLARD R. BISHOP, P.C.**  
Willard R. Bishop - #0344  
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P. O. Box 279  
Cedar City, UT 84721-0279  
Telephone: (801) 586-9483

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

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|                            |   |                              |
|----------------------------|---|------------------------------|
| SANDRA CHRISTIANSEN,       | : |                              |
|                            | : | <b>FULL DISCLOSURE</b>       |
| Plaintiff,                 | : | <b>FINANCIAL DECLARATION</b> |
|                            | : |                              |
| vs.                        | : |                              |
|                            | : | Civil No. 954500124DA        |
| ROBERT DAVID CHRISTIANSEN, | : | Honorable J. Philip Eves     |
|                            | : |                              |
| Defendant.                 | : |                              |
|                            | : |                              |

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|   |  |
|---|--|
| <b>HUSBAND:</b> Robert D. Christiansen  | <b>WIFE:</b> Sandra Christiansen   |
| <b>ADDRESS:</b> 290 West 100 South<br>Beaver, UT 84713  | <b>ADDRESS:</b> 1605 West Village Rd<br>St. George, UT 84770                   |
| <b>SOC. SEC. NO.:</b> 528-78-8012   | <b>SOC. SEC. NO.:</b> 528-78-9275  |
| <b>EMPLOYER'S NAME AND ADDRESS:</b><br>Christiansen Trucking<br>269 West Center<br>St. George, UT 84770 | <b>EMPLOYER'S NAME AND ADDRESS:</b><br>Mountain Diagnostic<br>Beaver, UT 84713 |
| <b>BIRTHDATE:</b> 04/06/52  | <b>BIRTHDATE:</b> 11/05/52   |

**NOTE:** This Declaration must be filed before or at the time of the hearing. Failure by either party to complete, present, and file this form as required will authorize the Court to accept the statement of the other party as the basis for its decision. Any false statement made hereon shall subject you the penalty for perjury and may be considered a FRAUD upon the Court.

**BRING TO THE HEARING ALL DOCUMENTS AND OTHER SUPPORTING INFORMATION NECESSARY TO VERIFY OR EXPLAIN THE STATEMENTS MADE IN THIS DECLARATION, INCLUDING, BUT NOT LIMITED TO PASSBOOKS, CHECKBOOKS, CANCELED CHECKS, CERTIFICATES, POLICIES, AND OTHER DOCUMENTATION.**

**STATEMENT OF INCOME, EXPENSES, ASSETS AND LIABILITIES**

Attach copies of State and Federal Income Tax Returns for the last two (2) years, and wage statements from your employer for the last eight (8) weeks.

|   | <b>HUSBAND</b>    | <b>WIFE</b> |
|---|-------------------|-------------|
| 1. <b>Gross monthly income from:</b>  |                   |             |
| Salary and wages, including commissions, bonuses, allowances and overtime. Pay period: _____                                      | (\$937.71)*       | \$          |
| (NOTE: To arrive at a monthly income figure if paid weekly, multiply income by 4.3; if paid bi-monthly, multiply income by 2.15.) |                   |             |
| Pensions and retirement-----  |                   |             |
| Social Security-----  |                   |             |
| Disability and Unemployment-----  |                   |             |
| Public assistance (Welfare, AFDC, etc.)-----  |                   |             |
| Child Support from any prior marriage-----  |                   |             |
| Dividends and interest-----   |                   |             |
| Rents-----  |                   |             |
| All other sources (Specify)_____  |                   |             |
| _____   |                   |             |
| _____   |                   |             |
| <b>TOTAL MONTHLY INCOME-----</b>  | <b>\$(937.71)</b> | <b>\$</b>   |
| 2. <b>Itemize monthly deductions from gross income:</b> State and Federal income taxes  |                   |             |
| Number of exemptions taken: _____   |                   |             |
| Social Security-----  |                   |             |
| Medical or other insurance-----   |                   |             |
| Union or other dues-----  |                   |             |
| Retirement or pension fund-----   |                   |             |
| Savings plan-----   |                   |             |
| Credit union-----   |                   |             |
| Other (Specify)_____  |                   |             |
| _____   |                   |             |
| <b>TOTAL MONTHLY DEDUCTIONS-----</b>  | <b>\$ -</b>       | <b>\$</b>   |
| 3. <b>NET MONTHLY INCOME/TAKE HOME PAY:</b>   | <b>\$(937.71)</b> | <b>\$</b>   |
| 4. <b>DEBTS AND OBLIGATIONS:</b> SEE EXHIBIT "A", Schedule of Debts and Liabilities   |                   |             |

\* 1993 negative net income of \$12,093.00 + 1994 negative net income of \$10,412.00 = negative net income for 1993 and 1994 of \$22,505.00 - by 2 years = negative net income of \$11,525.50/year - 12 mos/year = negative net income of \$937.71/mo. Plaintiff has had to draw money to pay living expenses, which has helped create large debt on Exhibit "A".

5. All property of the parties known to be owned individually or jointly (indicate who holds or how title is held: (H) Husband, (W) Wife, or (J) Jointly): SEE EXHIBIT "B" Schedule of Assets.

|   | VALUE | AMOUNT OWED |
|---|-------|-------------|
|   | \$    | \$          |
| Household furnishings, furniture, appliances, and equipment-----    |       |             |
| Automobile, Year _____ Make <u>Ford</u>                             |       |             |
| _____   |       |             |
| _____   |       |             |
| _____   |       |             |
| _____   |       |             |
| Securities, stocks, bonds:  |       |             |
| _____   |       |             |
| _____   |       |             |
| _____   |       |             |
| Cash and Deposit, checking, savings, Savings & Loans, Credit Union: |       |             |
| _____   |       |             |
| _____   |       |             |
| _____   |       |             |
| OTHER:  |       |             |
| _____   |       |             |
| _____   |       |             |
| _____   |       |             |

**LIFE INSURANCE:**

| Name of Company | Policy No. | Face Amount | Cash Value | Dividend |
|-----------------|------------|-------------|------------|----------|
| NONE            |            |             |            |          |

**PROFIT SHARING OR RETIREMENT ACCOUNTS:**

| NAME | VALUE OF INTEREST | AMOUNT VESTED |
|------|-------------------|---------------|
| NONE |                   |               |

**REAL ESTATE:** (Attach sheet with duplicate information for each parcel.)

**Address of Property:**

290 West 100 South

Beaver, UT 84713

Original Cost \$200,000.00

Additions \$ -0-

TOTAL COST \$200,000.00

Mtg. Balance \$ 97,400.00\*

Liens \$ None

Equity \$ 87,600.00\*\*

Taxes p/year \$ 1,538.44

**Type of Property:**

Residential (HOME)

Date Acquired: 1982

Individual Contributions:

\$165,000.00 (parents)

\$ \_\_\_\_\_ \$ \_\_\_\_\_

HUSBAND WIFE

Basis of valuation: Appraisal  
by Lyman Munford,

\$185,000.00

**REAL ESTATE:** (Attach sheet with duplicate information for each parcel.)

**\*\*\*Address of Property:**

690 East Grizzly Road, #11

Beaver, UT 84713

Original Cost \$49,900.00

Additions \$ -0-

TOTAL COST \$49,900.00

Mtg. Balance \$ 39,063.00

Liens \$ None

Equity \$ (6,000.00)

Taxes p/year \$ 290.94

**Type of Property:**

Condominium

Date Acquired: 11/23/88

Individual Contributions:

\$2,500.00 \$2,500.00

HUSBAND WIFE

Basis of valuation:

Market value of similar

units being sold.

\* This is Christiansen Trucking debt. Defendant's 25% share comes to \$24,350.00.

\*\* \$185,000.00 appraised value minus \$97,400.00

\*\*\* This property was most likely sold on 7/27/95. It is believed that there will be no deficiency action. Defendant has not been served with any process relating to a deficiency action. See attached "Notice of Trustee's Sale".

**REAL ESTATE:** (Attach sheet with duplicate information for each parcel.)

**Address of Property:**

60 South 300 West

Beaver, UT 84713

Original Cost \$20,000.00

Additions \$ -0-

TOTAL COST \$20,000.00

Mtg. Balance \$ -0-

Liens \$ -0-

Equity \$5,000.00

Taxes p/year \$ 240.85

**Type of Property:**

Shop

Date Acquired: 1984

Individual Contributions:

Gift from parents

HUSBAND

Basis of valuation:

Estimated at \$15,000 as it

has little market value

because of its location.



**BUSINESS INTEREST:**

| <u>NAME OF BUSINESS</u>      | <u>TYPE OF BUSINESS</u> | <u>SHARES</u> | <u>VALUE</u>         |
|------------------------------|-------------------------|---------------|----------------------|
| <u>Christiansen Trucking</u> | <u>Farming</u>          | <u>25%</u>    | <u>(\$99,725.00)</u> |

negative equity.\*

**6. TOTAL MONTHLY EXPENSES:** (Specify when party is the custodial parent and list name and relationship of all members of the household whose expenses are included.)

**CUSTODIAL PARENT:** David Christiansen

**CHILDREN:**

**RELATIONSHIP:**

|                             |            |
|-----------------------------|------------|
| <u>1. Tony Christiansen</u> | <u>Son</u> |
| <u>2.</u>                   | <u></u>    |
| <u>3.</u>                   | <u></u>    |
| <u>4.</u>                   | <u></u>    |
| <u>5.</u>                   | <u></u>    |
| <u>6.</u>                   | <u></u>    |
| <u>7.</u>                   | <u></u>    |

\* This information was obtained from the partnership's accountant.

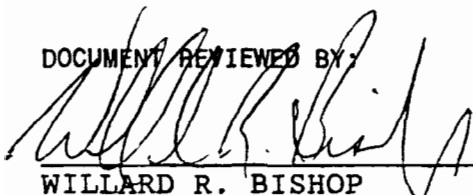
|   | HUSBAND             | WIFE |
|---|---------------------|------|
| Rent or mortgage payment (residence)----                                  | \$ *                | \$   |
| Real property taxes (residence)<br>(Including in house payment)-----      | 128.94              |      |
| Real property insurance (residence)----                                   | 62.42               |      |
| Maintenance (residence)-----  | 82.47               |      |
| Food and household supplies-----  | 406.83              |      |
| Utilities (water, electric, gas, cable)                                   | 216.47              |      |
| Telephone-----  | 127.65              |      |
| Laundry and cleaning-----   |                     |      |
| Clothing-----   | 137.25              |      |
| Medical-----  | 62.69               |      |
| Dental-----   |                     |      |
| Insurance: (life, health, accident,<br>comprehensive, etc.)-----          |                     |      |
| NOTE: Exclude payroll deducted-----                                       |                     |      |
| Child care-----   |                     |      |
| Child support and/or alimony for<br>prior marriage-----                   |                     |      |
| School-----   | 107.51              |      |
| Entertainment (clubs, travel,<br>recreation, etc.)-----                   | 122.28              |      |
| Auto expense (gas, oil, repairs, etc.)-                                   | 57.54               |      |
| Auto payments-----  |                     |      |
| Auto insurance-----   | 233.04              |      |
| Transportation (other than auto)-----                                     |                     |      |
| Incidental (grooming, tobacco, gifts,<br>donations, including tithing)--- | 122.34              |      |
| -----   |                     |      |
| -----   |                     |      |
| <b>TOTAL MONTHLY EXPENSES:</b>  | <b>\$1,867.43**</b> |      |

\* The debt on the home is owed to First Security Bank, in the approximate amount of \$97,400.00. Robert Christiansen, Robert David Christiansen, and Sandra Christiansen are signed on the note. This note matures in the summer of 1996. It must then be paid, refinanced, or be the subject of foreclosure. The note was a 10-year note, and is in its last year. The loan was incurred for operating expenses of Christiansen Trucking. Interest-only payments were made on the note. Averaged out, monthly payments, were about \$909.69.

\*\* This amount represents draws made historically by Defendant which contributed to the large debt. Defendant and Plaintiff have a history of living on borrowed money.

I declare under penalty of perjury that the foregoing, including any attachment, is true and correct and that this declaration was executed on the 8<sup>th</sup> day of NOV, 1995, at PACOWAN, UT.

  
ROBERT DAVID CHRISTIANSEN

DOCUMENT REVIEWED BY:  
  
WILLARD R. BISHOP  
Attorney for Defendant

**EXHIBIT "A" TO FULL DISCLOSURE FINANCIAL DECLARATION**

**SCHEDULE OF DEBTS AND LIABILITIES**

| <u>ITEM NO.</u> | <u>NAME OF CREDITOR &amp; PURPOSE OF DEBT</u>   | <u>DUE DATE</u> | <u>MONTHLY PAYMENT</u> |                  | <u>BALANCE</u>   |                  |
|-----------------|---|-----------------|------------------------|------------------|------------------|------------------|
|                 |   |                 | <u>PLAINTIFF</u>       | <u>DEFENDANT</u> | <u>PLAINTIFF</u> | <u>DEFENDANT</u> |
| 1.              | Resolution Trust Corp.,<br>loan on condo owned by<br>David and Sandra. It is<br>believed that Trustee's<br>sale on or about July 27,<br>1995, paid this debt. No<br>deficiency action has yet<br>been served. | 1st             | \$ -0-                 | \$ -0-           | \$ -0-           | \$ -0-           |

**PARTNERSHIP DEBTS (25% OWED BY DEFENDANT)**

|    |   |     |     |                             |     |            |
|----|---|-----|-----|-----------------------------|-----|------------|
| 2. | First Security Bank, for<br>operating loan<br>secured by home.  | 1st | -0- | 909.69<br>(interest only)   | -0- | 97,400.00  |
| 3. | Utah Independent Bank<br>secured by real estate,<br>Milford and North Creek<br>owned by Robert and Helen<br>Christiansen (parents of<br>Defendant). |     | -0- | 1,650.00<br>(interest only) | -0- | 200,000.00 |
| 4. | First Security Bank, for<br>business loan secured by<br>home owned by robert and<br>Helen (parents of Defendant).                                   |     | -0- | 800.00±<br>(interest only)  | -0- | 90,000.00  |

|    |   |     |                    |     |                     |
|----|---|-----|--------------------|-----|---------------------|
| 5. | State Bank of Southern Utah, secured by crops owned by Partnership.         | -0- | 4,583.00           | -0- | 50,000.00           |
| 6. | Utah Independent Bank, secured by CDs owned by Helen Christiansen.          | -0- | 3,240.00           | -0- | 18,000.00           |
| 7. | First Security Bank, secured by farm equipment owned by Robert Christiansen | -0- | 1,667.00           | -0- | 20,000.00           |
| 8. | Minersville Feed, no security.  | -0- | 1,525.00           | -0- | 15,500.00           |
| 9. | Business credit cards, no security.   | -0- | 500.00             | -0- | 8,000.00            |
|    | Partnership totals:   |     | <u>\$14,874.69</u> |     | <u>\$498,900.00</u> |
|    | Defendant's share of Partnership debts and his total debt load:             |     | 3,718.67           |     | \$124,725.00        |

**EXHIBIT "B" TO FULL DISCLOSURE FINANCIAL DECLARATION**

**SCHEDULE OF DEFENDANT'S ASSETS**

| <b><u>ITEM<br/>NO.</u></b>          | <b><u>DESCRIPTION</u></b>  | <b><u>VALUE</u></b> |
|-------------------------------------|--|---------------------|
| <b><u>Premarital</u></b>            |  |                     |
| 1.                                  | 1971 Dodge Challenger  | \$ ?                |
| 2.                                  | One 30-30 rifle  | 200.00              |
| 3.                                  | One 22 pistol  | 80.00               |
| 4.                                  | Tools  | 300.00              |
| 5.                                  | Two electric guitars   | 500.00              |
| 6.                                  | Two guitar amps  | 700.00              |
|                                     | <b>Total premarital property of Defendant:</b>   | <b>\$ 1,780.00+</b> |
| <b><u>Gifts and Inheritance</u></b> |  |                     |
| 7.                                  | House (Inheritance from parents in form of \$8,000.00 lot and \$157,000.00 cash to build home. Does not include father Robert's excavation and labor.) | 165,000.00          |
| 8.                                  | Camcorder  | 400.00              |
| 9.                                  | VCR (RCA)  | 200.00              |
| 10.                                 | Three rifles (shotgun, 22, 30.06)  | 800.00              |
| 11.                                 | Shop Vac   | 50.00               |
| 12.                                 | 1976 Chevy Blazer  | 2,450.00            |
| 13.                                 | 19" RCA television   | 50.00               |
| 14.                                 | Knee board   | 150.00              |
| 15.                                 | Tools  | 200.00              |
| 16.                                 | Shop (33% interest)  | 5,000.00            |
| 17.                                 | Shed   | 750.00              |
|                                     | <b>Total gifted and inherited property of Defendant:</b>   | <b>\$175,050.00</b> |

**Marital**

|     |                                       |          |
|-----|---------------------------------------|----------|
| 18. | 1985 Ford truck                       | 4,238.00 |
| 19. | Six-Pac camper                        | 2,600.00 |
| 20. | Bayliner boat                         | 5,660.00 |
| 21. | Three stainless steel props           | 400.00   |
| 22. | 1990 Ford Ranger                      | 6,538.00 |
| 23. | Golf cart and stall                   | 1,800.00 |
| 24. | Upright freezer                       | 75.00    |
| 25. | Three televisions                     | 400.00   |
| 26. | Stereo                                | 300.00   |
| 27. | Gas barbecue                          | 50.00    |
| 28. | 35mm camera                           | 100.00   |
| 29. | Four cases ammo                       | 200.00   |
| 30. | Golf clubs                            | 700.00   |
| 31. | Golf woods                            | 400.00   |
| 32. | One 223 rifle                         | 250.00   |
| 33. | Three handguns (22, 25 auto, 38 spc.) | 275.00   |
| 34. | Two electric guitars                  | 800.00   |
| 35. | One guitar amp                        | 300.00   |
| 36. | Sectional sofa                        | 1,200.00 |
| 37. | Two recliners                         | 150.00   |
| 38. | Pine end and coffee tables            | 400.00   |
| 39. | Queen sleeper sofa                    | 200.00   |
| 40. | Chair                                 | 50.00    |
| 41. | Oak end and coffee table              | 150.00   |
| 42. | Sofa                                  | 50.00    |

|     |                                   |          |
|-----|-----------------------------------|----------|
| 43. | Pine dinette set                  | 200.00   |
| 44. | Dinette set                       | 200.00   |
| 45. | Bedroom set and queen bed         | 1,500.00 |
| 46. | Five lamps                        | 200.00   |
| 47. | Lawn mower                        | 100.00   |
| 48. | Weed eater                        | 25.00    |
| 49. | Yard tools                        | 100.00   |
| 50. | Battery charger (25% partnership) | 50.00    |
| 51. | Tools                             | 200.00   |
| 52. | Answering machine                 | 50.00    |
| 53. | Fax machine (25%)                 | 25.00    |
| 54. | Patio set                         | 100.00   |
| 55. | Two patio chairs                  | 25.00    |
| 56. | One garden bench                  | 25.00    |
| 57. | Eight coolers                     | 150.00   |
| 58. | Camping supplies                  | 100.00   |
| 59. | Two sleeping bags                 | 100.00   |
| 60. | Two truck tool boxes              | 100.00   |
| 61. | Four CB radios                    | 100.00   |
| 62. | Three telephones                  | 100.00   |
| 63. | Bank stock                        | 4,360.00 |
| 64. | Chain saw                         | 50.00    |
| 65. | Four water skis                   | 200.00   |
| 66. | Four life jackets                 | 100.00   |
| 67. | One 22 rifle                      | 150.00   |
| 68. | Boat sonar                        | 100.00   |



|     |  |                           |
|-----|--|---------------------------|
| 69. | Condo contents (besides furniture)   | 500.00                    |
| 70. | Entertainment center   | 600.00                    |
| 71. | Tool box   | 100.00                    |
| 72. | 5 fishing poles and tackle   | 250.00                    |
| 73. | Fishing boat and motor (50%)   | 300.00                    |
| 74. | Christiansen Trucking (25% share of asset values) (\$22,00.00 receivables, + \$7,500.00 hay inventory + \$47,500.00 trucking equipment = \$77,000.00 ÷ by 4 to get 25% share = \$19,250.00.) | 19,250.00                 |
| 75. | 1986 Honda 250XL motorcycle  | 600.00                    |
| 76. | Mountain condo (believed to have been sold at Trustee's Sale on or about 7/27/95.  | ?                         |
| 77. | Equity in home (\$185,000.00 appraisal by Lyman Munford less \$165,000.00 inheritance/ gift from Defendant's parents.  | 20,000.00                 |
| 78. | Refrigerator   | 500.00                    |
| 79. | Washer and dryer   | 400.00                    |
| 80. | Checking account at Utah Independent Bank  | 728.29                    |
| 81. | Savings account at First Security Bank   | 105.00                    |
| 82. | Savings account at Utah Independent Bank   | 46.00                     |
|     | <b>Total of Defendant's marital assets:</b>  | <hr/> <b>\$ 79,075.29</b> |

## SCHEDULE OF PLAINTIFF'S ASSETS

| <u>ITEM<br/>NO.</u>                            | <u>DESCRIPTION</u>   | <u>VALUE</u>       |
|--|--|--------------------|
| <b><u>Premarital</u></b>                       |  |                    |
| 83.  | Sewing machine   | \$ 200.00          |
| 84.  | Bedroom set  | 50.00              |
| 85.  | Typewriter   | 50.00              |
|  |  | <hr/>              |
| <b>Total of Plaintiff's premarital assets:</b> |  | <b>\$ 300.00</b>   |
| <b><u>Gifts and Inheritance</u></b>            |  |                    |
| 86.  | Piano  | 1,000.00           |
| 87.  | Dinette set  | 1,000.00           |
| 88.  | Loveseat sleeper sofa  | 100.00             |
| 89.  | Oak desk   | 600.00             |
| 90.  | Entertainment center   | 400.00             |
| 91.  | Bedroom set and queen bed                                      | 1,500.00           |
| 92.  | China and crystal  | 600.00             |
| 93.  | Camp stove and lantern   | 75.00              |
| 94.  | Router   | 25.00              |
| 95.  | Workmate   | 15.00              |
| 96.  | Sander   | 25.00              |
| 97.  | Water ski  | 150.00             |
| 98.  | Sprinkler system (House, to be paid to Plaintiff by Defendant. | 2,500.00           |
|  |  | <hr/>              |
| <b>Total of Plaintiff's gifts/inheritanes:</b> |  | <b>\$ 7,990.00</b> |

**Marital**

|                               |          |
|-------------------------------|----------|
| 99. 1990 Ford Mustang         | 8,400.00 |
| 100. Kenmore microwave        | 50.00    |
| 101. Television               | 200.00   |
| 102. Stereo                   | 150.00   |
| 103. Portable cassette player | 50.00    |
| 104. Gas barbecue             | 25.00    |
| 105. VCR                      | 150.00   |
| 106. Golf clubs               | 700.00   |
| 107. Love seat                | 400.00   |
| 108. Chair                    | 200.00   |
| 109. Oak coffee and end table | 300.00   |
| 110. Oak book case            | 100.00   |
| 111. One double bed           | 50.00    |
| 112. Four lamps               | 100.00   |
| 113. Blower vacuum            | 25.00    |
| 114. Answering machine        | 30.00    |
| 115. Two patio chairs         | 75.00    |
| 116. One garden bench         | 25.00    |
| 117. Carpet shampooer         | 50.00    |
| 118. Hoover vacuum            | 50.00    |
| 119. Two coolers              | 40.00    |
| 120. Sleeping bag             | 50.00    |
| 121. Two telephones           | 75.00    |
| 122. Bank stock               | 4,360.00 |
| 123. Snow skis                | 100.00   |

|   |                     |
|---|---------------------|
| 124. Fishing pole                           | 25.00               |
| 125. Life jacket                            | 25.00               |
| 126. 401k                                   | 21,680.00           |
| 127. Retirement                             | 15,871.00           |
| 128. Oak wash stand                         | 100.00              |
|   | <hr/>               |
| <b>Total of Plaintiff's marital assets:</b> | <b>\$ 53,456.00</b> |

**SUMMARY OF MARITAL DEBTS AND ASSETS**

|            | <u>Assets</u> | <u>Debts</u> | <u>Net Marital Equity</u>     |
|------------|---------------|--------------|-------------------------------|
| Plaintiff: | \$53,456.00   | -0-          | \$53,456.00                   |
| Defendant: | \$79,075.29   | \$124,795.00 | (\$45,719.71 negative equity) |

**EQUALIZATION PAYMENT**

There is a \$99,175.71 difference in Plaintiff's favor. In order to equalize that difference, Plaintiff should be required to pay Defendant \$49,587.86.

# Resident Long Form Individual Income Tax Return

for the year ending Dec. 31, 1993, or other taxable year beginning  
19 and ending 19

UTAH  
**93**  
FORM  
TC-40

**Check if this is an  
Amended return**

See page 4 for "THE REASONS FOR  
AMENDING" and enter the number in  
this box.

|  |  |   |
|--|--|---|
| Use label.<br>Otherwise,<br>please type<br>or print in<br>black ink.               | If no label, enter your full name (first, middle initial, last),<br><i>David + Sandra H. Kristiansen</i> | Your social security number<br><i>528 78 8012</i>                 |
|  | Spouse's name (first, middle initial, last)  | Spouse's social security number<br><i>528 78 9275</i>             |
| Present home address (number and street including apartment number or rural route) |  |   |
| City, town or post office  | County (province)  | State and ZIP code (foreign country)                              |
|  |  | Daytime telephone number<br><i>(801) 435-<del>3449</del> 5479</i> |

**1. Filing Status**

- a.  Single
- b.  Head of household/qualifying widow(er)
- c.  Married filing joint return
- d.  Married filing separate return

*If filing married joint or separate return, please enter spouse's name and social security number in the space provided above.*

**2. Exemptions** (Enter number claimed from federal return)

- a.  1 Yourself \*
- b.  1 Spouse
- c.  3 Other dependents
- d.  Disabled (page 5)
- e.  5 Total number of exemptions

\*Enter "0" if you did not claim yourself on federal return

**3. Election Campaign Fund**

- |             |                                       |                                     |                 |                            |                          |
|-------------|---------------------------------------|-------------------------------------|-----------------|----------------------------|--------------------------|
|             | Yourself                              | Spouse                              |                 | Yourself                   | Spouse                   |
| American    | <input type="checkbox"/> A            | <input type="checkbox"/>            | Libertarian     | <input type="checkbox"/> L | <input type="checkbox"/> |
| Democratic  | <input checked="" type="checkbox"/> D | <input checked="" type="checkbox"/> | Republican      | <input type="checkbox"/> R | <input type="checkbox"/> |
| Independent | <input type="checkbox"/> I            | <input type="checkbox"/>            | No Contribution | <input type="checkbox"/> N | <input type="checkbox"/> |
| Independent | <input type="checkbox"/>              | <input type="checkbox"/>            |                 |                            |                          |
| American    | <input type="checkbox"/> E            | <input type="checkbox"/>            |                 |                            |                          |

(Checking a party does not change your tax or reduce your refund.)

ATTACH CHECK, W-2 AND OTHER WITHHOLDING FORMS HERE

|  |    |        |    |
|--|----|--------|----|
| 4. Federal adjusted gross income from federal return (1040EZ line 4, 1040A line 16, or 1040 line 31)   | 4  | 7969   | 51 |
| 5. Itemized or standard deduction claimed on federal return (instructions, pg. 6)  | 5  | 6200   | 00 |
| 6. Personal exemptions (line 2e times \$1,763, unless your exemptions were limited on the federal form due to high income. If so, see instructions, pg. 6)   | 6  | 8815   | 00 |
| 7. 1/2 federal tax liability on federal return (see instructions, pg. 6)   | 7  | -0-    |    |
| 8. State tax refund included on line 10 of federal form 1040   | 8  | -0-    |    |
| 9. Interest from U.S. government obligations (see instructions, pg. 6)   | 9  | -0-    |    |
| 10. Retirement income (refer to instructions and Schedule B on back of return) - Check the box if age 65 or older • Self <input type="checkbox"/> • Spouse <input type="checkbox"/>  | 10 | -0-    |    |
| 11. Other Deductions (see instructions, pg. 7) - Check the appropriate boxes<br><input type="checkbox"/> Adoption exp. <input type="checkbox"/> R.R. Retirement <input type="checkbox"/> Indian inc. <input type="checkbox"/> Equitable adj. | 11 | -0-    |    |
| 12. Total (add lines 5 through 11)   | 12 | 15,015 | 00 |
| 13. Deduct line 12 from line 4   | 13 | (7545) | 49 |
| 14. State income tax deducted as itemized deduction on federal Sch. A  | 14 | -0-    |    |
| 15. Entire amount of lump sum distribution shown on federal form 4972  | 15 | -0-    |    |
| 16. Total additions to income (add lines 14 and 15)  | 16 | -0-    |    |
| 17. Utah taxable income (add lines 13 and 16; if less than zero, enter zero)   | 17 | -0-    |    |
| 18. Utah tax (from tax calculations worksheets on page 13 of instruction booklet)  | 18 | -0-    |    |
| 19. Utah use tax (compute from worksheet on page 8 of booklet)   | 19 | -0-    |    |
| 20. Total check-off contributions from Schedule D on back of the return  | 20 | -0-    |    |
| 21. AMENDED RETURNS ONLY (previous refunds, see instructions, pg. 9)   | 21 | -0-    |    |
| 22. Total tax and contributions (add lines 18 through 21)  | 22 | -0-    |    |
| 23. Utah income tax withheld (attach withholding forms)  | 23 | 860    | 27 |
| 24. Credit for Utah income tax prepaid (see instructions, page 9)  | 24 |        |    |
| 25. Credit for taxes paid to another state (from Schedule A on back of return)   | 25 |        |    |
| 26. Other credits (from Schedule C line 11 on back of return)  | 26 | 98     | 93 |
| 27. AMENDED RETURNS ONLY (previous payments, see instructions, pg. 11)   | 27 |        |    |
| 28. Total credits (add lines 23 through 27)  | 28 | 959    | 20 |
| 29. TAX DUE - If line 22 is larger than line 28, subtract line 28 from line 22. This is the amount you owe. ☹  | 29 |        |    |
| 30. Penalty and interest paid (for extension, late filed or amended returns only)  | 30 |        |    |
| 31. Total amount paid with this return (add lines 29 and 30)   | 31 |        |    |
| 32. REFUND DUE - If line 28 is larger than line 22, subtract line 22 from line 28, and enter balance. This is the amount you overpaid. ☺   | 32 | 050    | 20 |
| 33. Apply my refund to my 1994 taxes. <u>Understand that I will not receive a refund this year.</u>  |    |        |    |

Office Use Only

If paid preparer(s) filled out this return, please check this box

0134

For the year Jan. 1-Dec. 31, 1993, or other tax year beginning

1993 ending

19 ONE

Label

(See instructions on page 12.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 12.)

Form with fields for name, address, and social security number. Includes handwritten entries: Andrew Christensen, Sandra Christensen, P.O. Box 836, 290 West 100 St., Beaver, Utah 84713.

Form with fields for social security numbers and privacy act notice. Includes handwritten entry: 528 78 9275.

Table with columns 'Yes' and 'No' for Presidential Election Campaign. Includes handwritten 'X' marks.

Filing Status

(See page 12.)

Check only one box.

Filing status options: 1 Single, 2 Married filing joint return (checked), 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er).

Exemptions

(See page 13.)

If more than six dependents, see page 14.

Exemption table with columns for name, age, social security number, relationship, and months lived. Includes entries for Ischalya, Rassy, and Todd Christensen.

Summary of exemptions: No. of boxes checked on 6a and 6b (2), No. of children on 6c who lived with you (3), Dependents on 6c not entered above, Add numbers entered on lines above (5).

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 10.

If you are attaching a check or money order, put it on top of any Forms W-2, W-2G, or 1099-R.

Income table with rows 7 through 23. Includes handwritten totals for wages (18,948.87) and total income (74,295).

Adjustments to Income

(See page 20)

Adjustments to income table with rows 24a through 30. Includes handwritten entries for IRA deductions and other adjustments.

Adjusted Gross Income

Adjusted gross income calculation: Subtract line 30 from line 23. Total adjusted gross income: 74,295.

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

*David & Linda Whitman*

**Schedule B—Interest and Dividend Income**

Attachment Sequence No. 03

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

**Part I Interest Income**

(See pages 16 and B-1.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

| Interest income |  | Amount |
|-----------------|--|--------|
| 1               | List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also show that buyer's social security number and address ▶<br><i>Mountain America Credit Union</i> | 28 16  |
| 2               | Add the amounts on line 1  |        |
| 3               | Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040  |        |
| 4               | Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶   | 28 16  |

**Part II Dividend Income**

(See pages 17 and B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

| Dividend Income |  | Amount |
|-----------------|--|--------|
| 5               | List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8. ▶<br><i>Utah Independent Bank</i>                                   | 585 48 |
| 6               | Add the amounts on line 5  | 585 48 |
| 7               | Capital gain distributions. Enter here and on Schedule D* .  | 7      |
| 8               | Nontaxable distributions. (See the inst. for Form 1040, line 9.)   | 3      |
| 9               | Add lines 7 and 8  |        |
| 10              | Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 ▶<br><i>*If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, lines 13 and 14.</i> | 585 48 |

**Part III Foreign Accounts and Trusts**

(See page B-2.)

| If you had over \$400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part. |   | Yes | No |
|---|---|-----|----|
| 11a   | At any time during 1993, did you 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 page B-2 for exceptions and filing requirements for Form TD F 90-22.1 |     |    |
|   | b If "Yes," enter the name of the foreign country ▶   |     |    |
| 12  | Were you the grantor of, or transferor to, a foreign trust that existed during 1993, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926.   |     |    |

Name shown on return. Do not enter name and social security number if shown on other side.

Your social security number

*Richard Christensen*

*12 78*

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from these activities on line 41 below.

**Part II Income or Loss From Partnerships and S Corporations**

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-4. If you check column (f), you must attach Form 6198.

| 27 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | Investment At Risk? (e) All is at risk (f) Some not at risk |
|----|----------|--|----------------------------------|------------------------------------|---|
| A  |          |  |                                  |                                    |   |
| B  |          |  |                                  |                                    |   |
| C  |          |  |                                  |                                    |   |
| D  |          |  |                                  |                                    |   |
| E  |          |  |                                  |                                    |   |

| Passive Income and Loss                                 |  | Nonpassive Income and Loss            |  |   |
|---|--|---------------------------------------|--|---|
| (g) Passive loss allowed (attach Form 8582 if required) | (h) Passive income from Schedule K-1   | (i) Nonpassive loss from Schedule K-1 | (j) Section 179 expense deduction from Form 4562 | (k) Nonpassive income from Schedule K-1 |
| A   |  | (12,093)                              |  |   |
| B   |  |                                       |  |   |
| C   |  |                                       |  |   |
| D   |  |                                       |  |   |
| E   |  |                                       |  |   |
| 28a Totals  |  |                                       |  |   |
| b Totals  |  | (12,093)                              |  |   |
| 29  | Add columns (h) and (k) of line 28a  |                                       |  | 29                                      |
| 30  | Add columns (g), (i), and (j) of line 28b  |                                       |  | 30 (12,093)                             |
| 31  | Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below |                                       |  | 31 (12,093)                             |

**Part III Income or Loss From Estates and Trusts**

| 32 | (a) Name | (b) Employer identification number |
|----|----------|------------------------------------|
| A  |          |                                    |
| B  |          |                                    |
| C  |          |                                    |

| Passive Income and Loss  |   | Nonpassive Income and Loss              |                                    |
|--|---|---|------------------------------------|
| (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1  | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |
| A  |   |   |                                    |
| B  |   |   |                                    |
| C  |   |   |                                    |
| 33a Totals   |   |   |                                    |
| b Totals   |   |   |                                    |
| 34   | Add columns (d) and (f) of line 33a   |   | 34                                 |
| 35   | Add columns (c) and (e) of line 33b   |   | 35                                 |
| 36   | Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below |   | 36                                 |

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

| 37 | (a) Name  | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c (see page E-4) | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules C line 3b |
|----|---|------------------------------------|---|---|-------------------------------------|
| 38 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below |                                    |   |   | 38                                  |

**Part V Summary**

|    |  |    |
|----|--|----|
| 39 | Net farm rental income or (loss) from Form 4835. Also, complete line 41 below  | 39 |
| 40 | TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 18  | 40 |
| 41 | Reconciliation of Farming and Fishing Income: Enter your gross farming and fishing income reported in Parts II and III and on line 39 (see page E-4) | 41 |



**Credit for Federal Tax Paid on Fuels**  
(And Credit for Purchase of Diesel-Powered Highway Vehicles)

Department of the Treasury,  
Internal Revenue Service (6)

▶ Attach this form to your income tax return.

Name (as shown on your income tax return): *David Christensen*

Social security or employer identification number: *528-75-2012*

**Part I Diesel-Powered Highway Vehicle Credit**

|  | (a)<br>Number of<br>vehicles | (b)<br>Credit per vehicle | (c)<br>Credit<br>(col. (a) × col. (b)) | IRS<br>CRN |
|--|------------------------------|---------------------------|--|------------|
| 1 Diesel-powered cars . . . . .  | 1                            | \$102.00                  | \$                                     |            |
| 2 Diesel-powered light trucks and vans . . . . .                                       | 2                            | 198.00                    |  |            |
| 3 Total diesel-powered highway vehicle credit. Add lines 1 and 2, column (c) . . . . . | ▶ 3                          | \$                        |  | 318        |

**Part II Fuel Tax Credit**

Caution: If you claimed any fuel tax refunds on Form 843, Claim for Refund and Request for Abatement, you cannot claim those amounts as credits on Form 4136.

| Type of Fuel   | (a)<br>Number of<br>gallons | (b)<br>Credit per gallon | (c)<br>Credit<br>(col. (a) × col. (b)) | IRS<br>CRN |
|--|-----------------------------|--------------------------|--|------------|
| 4 Gasoline . . . . .   | 4 <i>525.7</i>              | \$.141(.184*)            | \$ <i>76.92</i>                        | 301        |
| 5 Gasohol bought for nontaxable purposes containing:   |                             |                          |  |            |
| a At least 10% alcohol . . . . .   | 5a                          | .097(.13*)               |  |            |
| b At least 7.7% but less than 10% alcohol . . . . .  | 5b                          | .0994(.1424*)            |  | 312        |
| c At least 5.7% but less than 7.7% alcohol . . . . .   | 5c                          | .1102(.1532*)            |  |            |
| 6 Diesel fuel . . . . .  | 6                           | .201(.244*)              |  | 303        |
| 7a Special motor fuel . . . . .  | 7a                          | .141(.14(.184/.163*))    |  | 304        |
| b Compressed natural gas (credit rate per thousand cubic feet)   | 7b                          | .4954*                   |  |            |
| 8 Gasoline used in aviation:   |                             |                          |  |            |
| a Taxed at 15.1 cents a gallon (19.4 cents after Sept. 30).  | 8a <i>25</i>                | .151(.15(.194*))         | \$ <i>3.78</i>                         | 307        |
| b Taxed at 14.1 cents a gallon (18.4 cents after Sept. 30).  | 8b                          | .141(.14(.184*))         |  |            |
| 9 Aviation fuel (other than gasoline):   |                             |                          |  |            |
| a Used in foreign trade . . . . .  | 9a                          | .176(.219*)              |  |            |
| b Used on a farm, in certain helicopters, or in commercial aviation . . . . .                          | 9b                          | .176(.218*)              |  | 310        |
| 10 Gasohol blender credit for gasohol bought at the full tax rate and used to make gasohol containing: |                             |                          |  |            |
| a 10% or more alcohol . . . . .  | 10a                         | .0444(.0396*)            |  |            |
| b At least 7.7% but less than 10% alcohol . . . . .  | 10b                         | .0333(.0298*)            |  | 302        |
| c At least 5.7% but less than 7.7% alcohol . . . . .   | 10c                         | .0242(.0216*)            |  |            |
| 11 Diesel fuel bought at the full tax rate and used in intercity or local buses . . . . .              | 11                          | .17                      |  | 30         |
| 12 Total fuel tax credit. Add lines 4–11, column (c) . . . . .   | ▶ 12                        | \$                       | <i>80.70</i>                           |            |

**Part III Total Income Tax Credit**

|  |      |    |              |  |
|--|------|----|--------------|--|
| 13 Total income tax credit claimed (add lines 3 and 12). Enter here and on Form 1040, line 59 (also check box b on line 59; Form 1120, line 32g; Form 1120-A, line 23g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns . . . . . | ▶ 13 | \$ | <i>80.70</i> |  |
|--|------|----|--------------|--|

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . . 7 hr., 41 min.

Preparing and sending the form to the IRS . . . . . 7 min

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

**General Instructions**

**Purpose of Form.**—Form 4136 is used by individuals, estates, trusts, or corporations to claim credit for Federal excise tax paid on fuels and to claim the credit for diesel-powered highway vehicles. (Partnerships cannot file this form; instead,

the must attach a statement to Form 1065, U.S. Partnership Return of Income showing the number of gallons of fuel allocated to each partner and the applicable tax rates.)

**Requirements.**—To claim a credit you must (1) use the fuel for a purpose listed in the Type of Use Table, (2) buy the fuel at a price that included the tax, and (3) not have requested or received a refund of the tax.

**Including Fuel Tax Credit in Income.**—You must include the amount of the credit from line 12, Part II, in your gross income you took a deduction on your tax return for the taxes paid and that deduction reduce your tax liability.

**SCHEDULE EIC**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (2)

**Earned Income Credit**

▶ Attach to Form 1040A or 1040.  
▶ See instructions for Schedule EIC.

OMB No. 1545-004

**1993**

Attachment Sequence No. 43

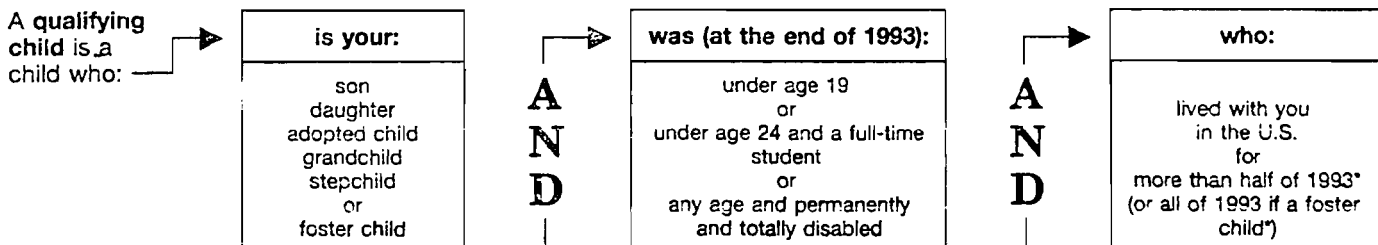
Name (as shown on return)  
*David + Sandra Christensen*

Your social security number  
*558 78 8012*

**Want the IRS to figure the credit for you? Just fill in this page. We'll do the rest**

**General Information**

- To take this credit
- You **must** have worked and earned **less** than \$23,050, and
  - Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) **must** be less than \$23,050, and
  - Your filing status can be any status **except** married filing a separate return, and
  - You **must** have at least one qualifying child (see boxes below), and
  - You **cannot** be a qualifying child yourself.



\*If the child didn't live with you for the required time (for example, was born in 1993) see the Exception on page 6 (1040A) or page EIC-2 (1040).

|   |  |   |
|---|--|---|
| <b>Do you have at least one qualifying child?</b> | <b>No</b>                                      | ▶ You <b>cannot</b> take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040).   |
|   | <input checked="" type="checkbox"/> <b>Yes</b> | ▶ Go to line 1. But if the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), first see page 64 (1040A) or page EIC-2 (1040). |

**Information About Your Qualifying Child or Children**

| 1(a) Child's name (first, initial, and last name) | (b) Child's year of birth | For a child born before 1975, check if child was— |                            | (e) If child was born before 1993, enter the child's social security number | (f) Child's relationship to you (for example, son, grandchild, etc.) | (g) Number of months child lived with you in the U.S. in 1993 |
|---|---------------------------|---|----------------------------|---|--|---|
|   |                           | (c) a student under age 24 at end of 1993         | (d) disabled (see booklet) |   |  |   |
| <i>Kasey Christensen</i>                          | 19 75                     |   |                            | 513 37 9377   | son  | 9   |
| <i>Sandra Christensen</i>                         | 19 31                     |   |                            | 558 78 8012   | son  | 12  |

**Caution:** If a child you listed above was born in 1993 and you chose to claim the credit or exclusion for child care expenses for this child on Schedule 2 (Form 1040A) or Form 2441 (Form 1040), check here

|  |   |   |
|--|---|---|
| <b>Do you want the IRS to figure the credit for you?</b> | <b>Yes</b>                                    | ▶ Fill in lines 2 and 3; and enter the amount from Form 1040A, line 16, or Form 1040, line 31, here. ▶ \$ |
|  | <input checked="" type="checkbox"/> <b>No</b> | ▶ Go to page 2 on the back now.   |

**Other Information**

|  |   |
|--|---|
| 2 Enter any nontaxable earned income (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here. ▶ | 2 |
| 3 Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions  | 3 |

|  |                            |   |
|--|----------------------------|---|
| <b>If you want the IRS to figure the credit for you:</b> | <b>S<br/>T<br/>O<br/>P</b> | ▶ <b>Attach this schedule to your return.</b>                         |
|  |                            | • If filing Form 1040A, print "EIC" on the line next to line 28c.     |
|  |                            | • If filing Form 1040, print "EIC" on the dotted line next to line 5. |

**0139**

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

Department of the Treasury  
Internal Revenue Service

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

► See separate instructions.

OMB No. 1545-0029

**1993**

For calendar year 1993 or tax year beginning: 1993, and ending: 19

Partner's identifying number ► 52-76-772 Partnership's identifying number ►  
 Partner's name, address, and ZIP code: *Golden Streams, 200 West 100th St, Denver, Utah 84713*  
 Partnership's name, address, and ZIP code: *Golden Streams Trucking Co, 200 West 100th St, Denver, Utah 84713*

- A This partner is a  general partner  limited partner  limited liability company member
- B What type of entity is this partner? ► *private*
- C Is this partner a  domestic or a  foreign partner?
- D Enter partner's percentage of:
 

|                      |                                  |                  |
|----------------------|----------------------------------|------------------|
|                      | (i) Before change or termination | (ii) End of year |
| Profit sharing       | 25%                              | 25%              |
| Loss sharing         | 25%                              | 25%              |
| Ownership of capital | 25%                              | 25%              |
- E IRS Center where partnership filed return:
- F Partner's share of liabilities (see instructions):
 

|                                 |    |        |
|---------------------------------|----|--------|
| Nonrecourse                     | \$ |        |
| Qualified nonrecourse financing | \$ |        |
| Other                           | \$ | 25,579 |
- G Tax shelter registration number: ►
- M Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2)
- I Check applicable boxes: (1)  Final K-1 (2)  Amended K-1

**J Analysis of partner's capital account:**

| (a) Capital account at beginning of year | (b) Capital contributed during year | (c) Partner's share of lines 5, 4, and 7, Form 1065, Schedule M-2 | (d) Withdrawals and distributions | (e) Capital account at end of year (combine columns (a) through (d)) |
|--|-------------------------------------|---|-----------------------------------|--|
| 407.00                                   | -0-                                 | (12,093)  | ( - 0 - )                         | 407.00   |

|  | (a) Distributive share item   | (b) Amount   | (c) 1040 filers enter the amount in column (b) on:       |
|--|---|--|--|
| <b>Income (Loss)</b>   | 1 Ordinary income (loss) from trade or business activities  | 1 (12,093)   | See Partner's Instructions for Schedule K-1 (Form 1065). |
|  | 2 Net income (loss) from rental real estate activities  | 2  |  |
|  | 3 Net income (loss) from other rental activities  | 3  |  |
|  | 4 Portfolio income (loss):  | 4  | Enter on applicable line of your return.                 |
|  | a Interest  | 4a   |  |
|  | b Dividends   | 4b   |  |
|  | c Royalties   | 4c   |  |
| d Net short-term capital gain (loss)                                       | 4d  |  |  |
| e Net long-term capital gain (loss)  | 4e  |  |  |
| f Other portfolio income (loss) (attach schedule)                          | 4f  | See Partner's Instructions for Schedule K-1 (Form 1065). |  |
| 5 Guaranteed payments to partner   | 5   |  |  |
| 6 Net gain (loss) under section 1231 (other than due to casualty or theft) | 6   | Enter on applicable line of your return.                 |  |
| 7 Other income (loss) (attach schedule)                                    | 7   |  |  |
| <b>Deductions</b>  | 8 Charitable contributions (see instructions) (attach schedule)   | 8  | Sch. A, line 13 or 14                                    |
|  | 9 Section 179 expense deduction   | 9  |  |
|  | 10 Deductions related to portfolio income (attach schedule)   | 10   | See Partner's Instructions for Schedule K-1 (Form 1065). |
| 11 Other deductions (attach schedule)                                      | 11  |  |  |
| <b>Investment Interest</b>   | 12a Interest expense on investment debts  | 12a  | Form 4952, line 1  |
|  | b (1) Investment income included on lines 4a, 4b, 4c, and 4f above  | b(1)   | See Partner's Instructions for Schedule K-1 (Form 1065). |
|  | (2) Investment expenses included on line 10 above   | b(2)   |  |
| <b>Credits</b>   | 13a Credit for income tax withheld  | 13a  | See Partner's Instructions for Schedule K-1 (Form 1065). |
|  | b Low-income housing credit:  | b  | Form 8553, line 5  |
|  | (1) From section 42(j)(5) partnerships for property placed in service before 1990                                     | b(1)   |  |
|  | (2) Other than on line 13b(1) for property placed in service before 1990  | b(2)   |  |
|  | (3) From section 42(j)(5) partnerships for property placed in service after 1989                                      | b(3)   |  |
|  | (4) Other than on line 13b(3) for property placed in service after 1989   | b(4)   |  |
|  | c Qualified rehabilitation expenditures related to rental real estate activities (see instructions)                   | 13c  | See Partner's Instructions for Schedule K-1 (Form 1065). |
|  | d Credits (other than credits shown on lines 13b and 13c) related to rental real estate activities (see instructions) | 13d  |  |
| e Credits related to other rental activities (see instructions)            | 13e   |  |  |
| 14 Other credits (see instructions)  | 14  |  |  |

|   |   |  |   |
|---|---|--|---|
| This information is being furnished to the Internal Revenue Service |   | 1 Wages, tips, other compensation<br>19,315.52 | 2 Federal income tax withheld<br>1,211.41 |
| Employer's control # 156  |   | 3 Social Security Wages<br>22,887.35           | 4 State income tax withheld<br>954.48     |
| Employer's ID No. 87-0271937  | 5 Medicare wages and tips<br>22,887.35                    | 6 Medicare tax withheld<br>331.88              |   |
| Beaver Valley Hospital<br>P.O. 1670<br>BEAVER, UT 84713             | 9 Advance EIC payment                                     | 13 401(k) Contributions<br>D 3,571.83          |   |
| Employee SSN: 528789275   | 15 <input type="checkbox"/> Statutory Employee            |  |   |
| Employee name and address<br>CHRISTIANSEN, SANDRA                   | <input type="checkbox"/> Deceased                         |  |   |
| P.O. BOX 1291<br>BEAVER, UT 84713                                   | <input checked="" type="checkbox"/> Pension Plan          |  |   |
|   | <input type="checkbox"/> Legal Representative             |  |   |
|   | <input type="checkbox"/> 942 Employee                     |  |   |
|   | <input checked="" type="checkbox"/> Deferred Compensation |  |   |
| 16 State Employer's ID<br>UT W40827                                 | 17 State Wages, tips &c.<br>19,315.52                     | 18 State income tax withheld<br>954.48         |   |

Form W-2. Wage and Tax Statement. 1994 OMB No. 1545-000  
 Department of the Treasury - Internal Revenue Service  
 Copy B: To Be Filed With Employee's FEDERAL Tax Return

----- cut forms apart here -----

For the year Jan. 1-Dec. 31, 1994, or other tax year beginning

1994, ending

Label

(See instructions on page 10.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 12.)

Label area containing names: DAVID CHRISTIANSEN, SANDRA CHRISTIANSEN, and address: P.O. Box 836, BEAVER, UTAH 84713

Your social security number: 528 78 8073
Spouse's social security number: 528 78 9375

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Yes No Note: Checking 'Yes' will not charge you tax or reduce your refund.

Filing Status

(See page 12.)

Check only one box.

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security no. above and full name here.
4 Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (year spouse died 19 ) (See page 13.)

Exemptions

(See page 13.)

If more than six dependents, see page 14.

Exemptions section with checkboxes for Yourself, Spouse, and Dependents. Includes table for dependents with columns for name, SSN, relationship, and months lived in home.

No. of boxes checked on 6a and 6b: 2
No. of your children on 6c who:
- lived with you: 1
- didn't live with you due to divorce or separation: 0
Dependents on 6c not entered above: 1
Add numbers entered on lines above: 3

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 15.

Enclose, but do not attach, any payment with your return

Income section with lines 7 through 22 for various income types like wages, interest, dividends, etc.

7 19315.52
8a 59.52
9 61.56
12 670.00
17 10912.00
22 9689.52

Adjustments to Income

Caution: See instructions

Adjustments to Income section with lines 23a through 30 for deductions like IRA, moving expenses, etc.

25 47.34
30 47.34

Adjusted Gross Income

31 Subtract line 30 from line 22. This is your adjusted gross income. If less than \$25,000 and you are a child, head of household, or a spouse or dependent, see instructions.

9642.18

Tax Computation

(See page 23)

If you want the IRS to figure your tax, see page 24.

Credits

(See page 24.)

Other Taxes

(See page 25.)

Payments

Attach Forms W-2, W-2G, and 1099-R on the front.

Refund or Amount You Owe

Sign Here

Keep a copy of this return for your records

Paid Preparer's Use Only

|     |   |     |         |
|-----|---|-----|---------|
| 32  | Amount from line 31 (adjusted gross income)   | 32  | 6100    |
| 33a | Check if <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind  |     |         |
|     | Add the number of boxes checked above and enter the total here  | 33a |         |
| b   | If your parent (or someone else) can claim you as a dependent, check here   | 33b |         |
| c   | If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 23 and check here   | 33c |         |
| 34  | Enter the larger of your: <ul style="list-style-type: none"> <li>Itemized deductions from Schedule A, line 29, OR</li> <li>Standard deduction shown below for your filing status. But if you checked any box on line 33a or b, go to page 23 to find your standard deduction. If you checked box 33c, your standard deduction is zero.           <ul style="list-style-type: none"> <li>Single—\$3,800</li> <li>Head of household—\$5,600</li> <li>Married filing jointly or Qualifying widow(er)—\$6,350</li> <li>Married filing separately—\$3,175</li> </ul> </li> </ul> | 34  | 6350 00 |
| 35  | Subtract line 34 from line 32   | 35  | 3292 18 |
| 36  | If line 32 is \$83,850 or less, multiply \$2,450 by the total number of exemptions claimed on line 6e. If line 32 is over \$83,850, see the worksheet on page 24 for the amount to enter  | 36  | 7350 00 |
| 37  | Taxable income. Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-   | 37  | 0       |
| 38  | Tax. Check if from a <input type="checkbox"/> Tax Table, b <input type="checkbox"/> Tax Rate Schedules, c <input type="checkbox"/> Capital Gain Tax Worksheet, or d <input type="checkbox"/> Form 8615 (see page 24). Amount from Form(s) 8814  | 38  | 0       |
| 39  | Additional taxes. Check if from a <input type="checkbox"/> Form 4970 b <input type="checkbox"/> Form 4972   | 39  | 0       |
| 40  | Add lines 38 and 39   | 40  | 0       |
| 41  | Credit for child and dependent care expenses. Attach Form 2441  | 41  |         |
| 42  | Credit for the elderly or the disabled. Attach Schedule R   | 42  |         |
| 43  | Foreign tax credit. Attach Form 1116  | 43  |         |
| 44  | Other credits (see page 25). Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)   | 44  |         |
| 45  | Add lines 41 through 44   | 45  | 0       |
| 46  | Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-   | 46  | 0       |
| 47  | Self-employment tax. Attach Schedule SE   | 47  | 99 67   |
| 48  | Alternative minimum tax. Attach Form 6251   | 48  | 0       |
| 49  | Recapture taxes. Check if from a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 c <input type="checkbox"/> Form 8828   | 49  | 0       |
| 50  | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137   | 50  | 0       |
| 51  | Tax on qualified retirement plans, including IRAs. If required, attach Form 5329  | 51  | 0       |
| 52  | Advance earned income credit payments from Form W-2   | 52  | 0       |
| 53  | Add lines 46 through 52. This is your total tax   | 53  | 99 67   |
| 54  | Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>  | 54  | 1944 94 |
| 55  | 1994 estimated tax payments and amount applied from 1993 return   | 55  |         |
| 56  | Earned income credit. If required, attach Schedule EIC (see page 27). Nontaxable earned income: amount and type   | 56  | 2028 00 |
| 57  | Amount paid with Form 4868 (extension request)  | 57  |         |
| 58  | Excess social security and RRTA tax withheld (see page 62)  | 58  |         |
| 59  | Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input checked="" type="checkbox"/> Form 4136  | 59  | 89 36   |
| 60  | Add lines 54 through 59. These are your total payments  | 60  | 4062 30 |
| 61  | If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID   | 61  | 3967 63 |
| 62  | Amount of line 61 you want REFUNDED TO YOU  | 62  | 3967 63 |
| 63  | Amount of line 61 you want APPLIED TO YOUR 1995 ESTIMATED TAX   | 63  |         |
| 64  | If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. For details on how to pay, including what to write on your payment, see page 32   | 64  |         |
| 65  | Estimated tax penalty (see page 33). Also include on line 64  | 65  |         |

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|  |      |                     |
|--|------|---------------------|
| Your signature   | Date | Your occupation     |
| <i>[Signature]</i>                                     |      | FARMER              |
| Spouse's signature (if a joint return, both must sign) | Date | Spouse's occupation |
| <i>[Signature]</i>                                     |      | X-RAY TECH          |

|                      |      |                          |
|----------------------|------|--------------------------|
| Preparer's signature | Date | Check if not employed    |
| <i>[Signature]</i>   |      | <input type="checkbox"/> |

**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065

Do not enter on this schedule  
information from Form 1041

▶ Attach to Form 1040 or Form 1041. ▶ See instructions for Schedule C (Form 1040).

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Name of proprietor: James C. Harrison Social security number (SSN): 7-0-12-2277

**A** Principal business or profession, including product or service (see page C-1): Computer Technician

**B** Enter principal business code (see page C-6): 7382

**C** business name, if no separate business name, leave blank: \_\_\_\_\_ **D** Employer ID number (EIN), if any: \_\_\_\_\_

**E** Business address (including suite or room no.): 1001 12th St  
City, town or post office, state, and ZIP code: London, MD 20713

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) \_\_\_\_\_

**G** Method(s) used to value closing inventory: (1)  Cost (2)  Lower of cost or market (3)  Other (attach explanation) (4)  Does not apply (if checked, skip line H) **Yes** **No**

**H** Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation: \_\_\_\_\_

**I** Did you "materially participate" in the operation of this business during 1994? If "No," see page C-2 for limit on losses:  Yes  No

**J** If you started or acquired this business during 1994, check here: \_\_\_\_\_

**Income**

|   |  |   |        |
|---|--|---|--------|
| 1 | Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here. | 1 | 676.00 |
| 2 | Returns and allowances   | 2 |        |
| 3 | Subtract line 2 from line 1  | 3 |        |
| 4 | Cost of goods sold (from line 40 on page 2)  | 4 |        |
| 5 | Gross profit. Subtract line 4 from line 3  | 5 | 676.00 |
| 6 | Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)   | 6 |        |
| 7 | Gross income. Add lines 5 and 6  | 7 | 676.00 |

**Part II Expenses. Enter expenses for business use of your home only on line 30.**

|    |   |     |  |    |   |     |  |
|----|---|-----|--|----|---|-----|--|
| 8  | Advertising   | 8   |  | 19 | Pension and profit-sharing plans                              | 19  |  |
| 9  | Bad debts from sales or services (see page C-3)   | 9   |  | 20 | Rent or lease (see page C-4)                                  | 20  |  |
| 10 | Car and truck expenses (see page C-2)   | 10  |  | a  | Vehicles, machinery, and equipment                            | 20a |  |
| 11 | Commissions and fees  | 11  |  | b  | Other business property                                       | 20b |  |
| 12 | Depletion   | 12  |  | 21 | Repairs and maintenance                                       | 21  |  |
| 13 | Depreciation and section 179 expense deduction (not included in Part II) (see page C-3)   | 13  |  | 22 | Supplies (not included in Part II)                            | 22  |  |
| 14 | Employee benefit programs (other than on line 10)   | 14  |  | 23 | Taxes and licenses  | 23  |  |
| 15 | Insurance (other than health)   | 15  |  | 24 | Travel, meals, and entertainment                              | 24  |  |
| 16 | Interest  | 16  |  | a  | Travel  | 24a |  |
| a  | Mortgage (paid to banks, etc.)  | 16a |  | b  | Meals and entertainment                                       |     |  |
| b  | Other   | 16b |  | c  | Enter 50% of the amount subject to limitations (see page C-4) |     |  |
| 17 | Legal and professional services   | 17  |  | d  | Subtract line 24c from line 24b                               | 24c |  |
| 18 | Office expense  | 18  |  | 25 | Utilities   | 25  |  |
| 19 | Total expenses before expenses for business use of home. Add lines 8 through 27 in columns.   | 19  |  | 26 | Wages (less employment credits)                               | 26  |  |
| 20 | Tentative profit (loss). Subtract line 19 from line 7   | 20  |  | 27 | Other expenses (from line 40 of page 2)                       | 27  |  |
| 21 | Expenses for business use of your home. Attach Form 8829  | 21  |  | 28 |   | 28  |  |
| 22 | Net profit or (loss). Subtract line 21 from line 20   | 22  |  | 29 |   | 29  |  |
| 23 | Enter net profit or (loss) from Form 1041, line 12, and 1041-SS on Schedule SE, line 2 (enter this amount on page C-9) (enter total amount from Form 1041, line 3)        | 23  |  | 30 |   | 30  |  |
| 24 | If the total you add on line 22 is:   | 24  |  | 31 |   | 31  |  |
| 25 | • a profit, enter on Form 1040, line 12, and 1041-SS on Schedule SE, line 2 (enter this amount on page C-9) (enter total amount from Form 1041, line 3)                   | 25  |  | 32 |   | 32  |  |
| 26 | • a loss, you should go on to line C2   | 26  |  | 33 |   | 33  |  |
| 27 | If you have a loss, check the box that describes your investment in this activity (see page C-5):   | 27  |  | 34 |   | 34  |  |
| 28 | • If you checked "Other," enter the loss on Form 1040, line 12, and 1041-SS on Schedule SE, line 2 (enter net profit or (loss) from Form 1041, line 3) (attach Form 6199) | 28  |  | 35 |   | 35  |  |
| 29 | • If you checked "Real estate," enter the loss on Form 1040, line 12, and 1041-SS on Schedule SE, line 2 (attach Form 6199)   | 29  |  | 36 |   | 36  |  |

Name of the owner or tenant (do not enter name of trust or partnership; see instructions)

Your social security number

DAVID CHRISTIANSEN

528 78 8012

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income on line 41 below. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Investment At Risk? All is; (f) Some at risk; (g) Not at risk.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1.

Summary rows for Part II: 28a Totals, 28b Totals, 29 Add columns (h) and (k) of line 28a, 30 Add columns (g), (i), and (j) of line 28b, 31 Total partnership and S corporation income or (loss).

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1.

Summary rows for Part III: 33a Totals, 33b Totals, 34 Add columns (d) and (f) of line 33a, 35 Add columns (c) and (e) of line 33b, 36 Total estate and trust income or (loss).

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 3 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules G, line 20 (see page E-1), (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b.

Summary row for Part IV: 38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below.

Part V Summary

Summary rows: 39 Net farm rental income or (loss) from Form 4835, 40 TOTAL income or (loss), 41 Reconciliation of Farming and Fishing Income, 42 Reconciliation for Real Estate Professionals.



Name of person with self-employment income (and joint owners) **SANDRA CHRISTIANSEN**

Local social security number of person with self-employment income **528 78 9275**

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

|    |   |        |    |
|----|---|--------|----|
| 1  | Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. <b>Note:</b> Skip this line if you use the farm optional method. See page SE-3   |        |    |
| 2  | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method. See page SE-3. | 670    | 00 |
| 3  | Combine lines 1 and 2   | 670    | 00 |
| 4a | If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3   | 618    | 75 |
| 4b | If you elected one or both of the optional methods, enter the total of lines 15 and 17 here   |        |    |
| 4c | Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue. ▶  | 618    | 75 |
| 5a | Enter your church employee income from Form W-2. <b>Caution:</b> See page SE-1 for definition of church employee income   | 5a     |    |
| 5b | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-   | 5b     |    |
| 6  | <b>Net earnings from self-employment.</b> Add lines 4c and 5b   | 618    | 75 |
| 7  | Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1994   | 60,600 | 00 |
| 8a | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation  | 8a     |    |
| 8b | Unreported tips subject to social security tax (from Form 4137, line 9)   | 8b     |    |
| 8c | Add lines 8a and 8b   | 8c     | 0  |
| 9  | Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶  | 60600  | 00 |
| 10 | Multiply the smaller of line 6 or line 9 by 12.4% (.124)  | 76     | 73 |
| 11 | Multiply line 6 by 2.9% (.029)  | 17     | 94 |
| 12 | <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on Form 1040, line 47   | 94     | 67 |
| 13 | <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50%. <b>Caution:</b> Enter the result here and on Form 1040, line 25  | 47     | 34 |

Part II Optional Methods To Figure Net Earnings (See page SE-2)

Farm Optional Method. You may use this method only if:

- Your gross farm income<sup>1</sup> was not more than \$2,400, or
- Your gross farm income<sup>1</sup> was more than \$2,400 and your net farm profits<sup>2</sup> were less than \$1,733.

|    |  |    |          |
|----|--|----|----------|
| 14 | Maximum income for optional methods  | 14 | 2,400 00 |
| 15 | Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero, or \$1,500. Also, include this amount on line 4b above | 15 |          |

Nonfarm Optional Method. You may use this method only if:

- Your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.159% of your gross nonfarm income<sup>4</sup> and
- You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution: You may use this method no more than five times.

|    |   |    |      |
|----|---|----|------|
| 16 | Subtract line 15 from line 14   | 16 |      |
| 17 | Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above | 17 | 0146 |

4136

Credit for Federal Tax Paid on Fuels
(And Credit for Purchase of Diesel-Powered Highway Vehicles)

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Attach this form to your income tax return.

Name of taxpayer: DAVID CHRISTIANSEN

Social security or employer identification number: 528-78-8012

Part I Diesel-Powered Highway Vehicle Credit

Table with 5 columns: (a) Number of vehicles, (b) Credit per vehicle, (c) Credit (col. (a) x col. (b)), and CRN. Rows include Diesel-powered cars, Diesel-powered light trucks and vans, and Total diesel-powered highway vehicle credit.

Part II Fuel Tax Credit

Caution: If you claimed any fuel tax refunds on Form 8849, Claim for Refund of Excise Taxes, Form 843, Claim for Refund and Request for Abatement, or Schedule C (Form 720), Adjustments and Claims, you cannot claim those amounts as credits on Form 4136.

4 Nontaxable Use of Gasoline (See instructions.)

Table with 5 columns: Rate, Gallons, Amount of credit, and CRN. Rows include Off-highway business use, Use on a farm for farming purposes, and Other nontaxable use.

5 Nontaxable Use of Gasohol (See instructions.)

Table with 5 columns: Rate, Gallons, Amount of credit, and CRN. Rows include Gasohol containing at least 10% alcohol, Gasohol containing at least 7.7% alcohol but less than 10% alcohol, and Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol.

6 Nontaxable Use of Undyed Diesel Fuel (except for use on a farm for farming purposes or for the exclusive use of a state or local government) and Sales by Registered Ultimate Vendors of Diesel Fuel (See instructions.)

Lines (a), (b), and (c): Claimant bought undyed diesel fuel, certifies that the diesel fuel did not contain visible evidence of dye, and used that diesel fuel for a nontaxable use.

Table with 5 columns: Rate, Gallons, Amount of credit, and CRN. Rows include Heating oil, Off-highway business use, Other nontaxable use, and Registered ultimate vendors.

**7 Nontaxable Use of Other Fuels**

|  | Rate   | Gallons | Amount of credit | CRN |
|--|--------|---------|------------------|-----|
| a Special motor fuel (other than LPG)                          | \$.184 | }       |                  | 304 |
| b Liquefied petroleum gas (LPG)                                | .183   |         |                  |     |
| c LPG used in intercity or local buses                         | .109   |         |                  |     |
| d Compressed natural gas (credit rate per thousand cubic feet) | .4854  |         |                  |     |

**8 Gasoline Used in Aviation**

|   | Rate   | Gallons | Amount of credit | CRN |
|---|--------|---------|------------------|-----|
| a Used in foreign trade, on a farm, or in certain helicopters | \$.184 | }       |                  | 307 |
| b Used in commercial aviation (other than foreign trade)      | .183   |         |                  |     |

**9 Aviation Fuel (other than gasoline)**

|   | Rate   | Gallons | Amount of credit | CRN |
|---|--------|---------|------------------|-----|
| a Used in foreign trade, on a farm, or in certain helicopters | \$.219 | }       |                  | 310 |
| b Used in commercial aviation (other than foreign trade)      | .218   |         |                  |     |

**10 Gasohol Blenders (See instructions.)**

Claimant bought gasoline taxed at the full rate (\$.184) and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business.

| Percentage of alcohol in the gasohol               | Rate    | Gallons of gasoline | Amount of credit | CRN |
|--|---------|---------------------|------------------|-----|
| a At least 10% alcohol                             | \$.0396 | }                   |                  | 302 |
| b At least 7.7% alcohol but less than 10% alcohol  | .0298   |                     |                  |     |
| c At least 5.7% alcohol but less than 7.7% alcohol | .0216   |                     |                  |     |

**11 Train and Intercity and Local Bus Use of Undyed Diesel Fuel (See instructions.)**

Claimant bought undyed diesel fuel, certifies that the diesel fuel did not contain visible evidence of dye, and used the diesel fuel in an engine that propels a diesel-powered train or an automobile bus.

|                                     | Rate   | Gallons | Amount of credit | CRN |
|-------------------------------------|--------|---------|------------------|-----|
| a Diesel-powered trains             | \$.175 | }       |                  | 305 |
| b Certain intercity and local buses | .17    |         |                  |     |

**12 Total fuel tax credit. Add lines 4-11**

12 \$

**Total Income Tax Credit**

**13 Total income tax credit claimed (add lines 3 and 12). Enter here and on Form 1040, line 59 (also check box b on line 59); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns**

13 \$ 8961

**SCHEDULE EIC**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return:

DAVID CHRISTIANSEN

**Earned Income Credit**  
(Qualifying Child Information)

▶ Attach to Form 1040A or 1040.  
▶ See instructions on back.

OMB No. 1545-0047

**94**

43

Your social security number  
528 78 8012

**Before You Begin . . .**

- Answer the questions on page 44 (1040A) or page 27 (1040) to see if you can take this credit.
- If you can take the credit, fill in the worksheet on page 45 (1040A) or page 28 (1040) to figure your credit. **But if you want the IRS to figure it for you, see page 40 (1040A) or page 24 (1040).**

**Then, complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).**

**Information About Your Qualifying Child or Children**

If you have more than two qualifying children, you only have to list two to get the maximum credit.

**Caution:** If you don't fill in all the lines that apply, it will take us longer to process your return and issue your refund.

|   | (a) Child 1                  | (b) Child 2                  |
|---|------------------------------|------------------------------|
| 1 Child's name<br>(first, initial, and last name) . . . . .   | <u>Tony Christiansen</u>     | <u>Jackie Christiansen</u>   |
| 2 Child's year of birth . . . . .   | <u>1980</u>                  | <u>1973</u>                  |
| 3 If child was born <b>before 1976 AND—</b>   |                              |                              |
| <b>a</b> was a student <b>under age 24</b> at the end of 1994, check the "Yes" box, <b>OR</b> . . . . . | <input type="checkbox"/> Yes | <input type="checkbox"/> Yes |
| <b>b</b> was permanently and totally disabled (see back), check the "Yes" box . . . . .                 | <input type="checkbox"/> Yes | <input type="checkbox"/> Yes |
| 4 If child was born <b>before 1994</b> , enter the child's social security number . . . . .             | <u>528 37 9872</u>           | <u>528 37 9926</u>           |
| 5 Child's relationship to you (for example, son, grandchild, etc.) . . . . .                            | <u>SON</u>                   | <u>DAUGHTER</u>              |
| 6 Number of months child lived with you in the U.S. in 1994 . . . . .                                   | <u>12</u> months             | <u>12</u> months             |

**NOTE** Do you want the earned income credit added to your take-home pay in 1995? To see if you qualify, get Form W-5 from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3670).

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

Department of the Treasury  
Internal Revenue Service

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

▶ See separate instructions.

OMB No. 1545-0047

**1994**

For calendar year 1994 or tax year beginning

1994, and ending

, 19

Partner's identifying number ▶ **528-76-8012**

Partnership's identifying number ▶ **870517018**

Partner's name, address, and ZIP code:

**DAVID CHRISTIANSEN**  
**290 W. 100 S.**  
**BEAVER, UTAH 84713**

Partnership's name, address, and ZIP code:

**CHRISTIANSEN TRUCKING CO.**  
**269 W. CENTER ST.**  
**BEAVER, UTAH 84713**

- A** This partner is a  general partner  limited partner  
 limited liability company member
- B** What type of entity is this partner? ▶ **PRIVATE**
- C** Is this partner a  domestic or a  foreign partner?
- D** Enter partner's percentage of:
- |                                |                                  |                  |
|--------------------------------|----------------------------------|------------------|
|                                | (i) Before change or termination | (ii) End of year |
| Profit sharing . . . . .       | <b>25 %</b>                      | <b>25 %</b>      |
| Loss sharing . . . . .         | <b>25 %</b>                      | <b>25 %</b>      |
| Ownership of capital . . . . . | <b>25 %</b>                      | <b>25 %</b>      |
- E** IRS Center where partnership filed return: **OGDEN, UT**

- F** Partner's share of liabilities (see instructions):
- |   |    |                |
|---|----|----------------|
| Nonrecourse . . . . .                     | \$ | .....          |
| Qualified nonrecourse financing . . . . . | \$ | .....          |
| Other . . . . .                           | \$ | <b>5031.00</b> |
- G** Tax shelter registration number . . . . . ▶
- H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) . . . . .
- I** Check applicable boxes: (1)  Final K-1 (2)  Amended K-1

**J Analysis of partner's capital account:**

| (a) Capital account at beginning of year | (b) Capital contributed during year | (c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule K-2 | (d) Withdrawals and distributions | (e) Capita. account at end of year (combine columns (a) through (d)) |
|--|-------------------------------------|---|-----------------------------------|--|
| <b>47500.00</b>                          | <b>5032.00</b>                      | <b>(10412.00)</b>   | <b>0</b>                          | <b>42120.00</b>  |

| (a) Distributive share item  |  | (b) Amount   | (c) 1040 filers enter the amount in column (b) on:   |
|--|--|--|--|
| <b>Income (Loss)</b>   | <b>1</b> Ordinary income (loss) from trade or business activities . . . . .  | <b>1</b> <b>(10412.00)</b>   | See Partner's Instructions for Schedule K-1 (Form 1065).<br><br>Sch. B, Part I, line 1<br>Sch. B, Part II, line 5<br>Sch. E, Part I, line 4<br>Sch. D, line 5, col. (f) or (g)<br>Sch. D, line 13, col. (f) or (g)<br>Enter on applicable line of your return. |
|  | <b>2</b> Net income (loss) from rental real estate activities . . . . .  | <b>2</b>   |  |
|  | <b>3</b> Net income (loss) from other rental activities . . . . .  | <b>3</b>   |  |
|  | <b>4</b> Portfolio income (loss):  |  |  |
|  | <b>4a</b> Interest . . . . .   | <b>4a</b>  |  |
|  | <b>4b</b> Dividends . . . . .  | <b>4b</b>  |  |
|  | <b>4c</b> Royalties . . . . .  | <b>4c</b>  |  |
| <b>4d</b> Net short-term capital gain (loss) . . . . .   | <b>4d</b>  |  |  |
| <b>4e</b> Net long-term capital gain (loss) . . . . .  | <b>4e</b>  |  |  |
| <b>4f</b> Other portfolio income (loss) (attach schedule) . . . . .  | <b>4f</b>  |  |  |
| <b>5</b> Guaranteed payments to partner . . . . .  | <b>5</b>   | See Partner's Instructions for Schedule K-1 (Form 1065).<br>Enter on applicable line of your return. |  |
| <b>6</b> Net gain (loss) under section 1231 (other than due to casualty or theft)  | <b>6</b>   |  |  |
| <b>7</b> Other income (loss) (attach schedule) . . . . .   | <b>7</b>   | Enter on applicable line of your return.   |  |
| <b>Deductions</b>  | <b>8</b> Charitable contributions (see instructions) (attach schedule) . . . . .                                     | <b>8</b>   | Sch. A, line 15 or 16<br><br>See Partner's Instructions for Schedule K-1 (Form 1065).  |
|  | <b>9</b> Section 179 expense deduction . . . . .   | <b>9</b>   |  |
|  | <b>10</b> Deductions related to portfolio income (attach schedule) . . . . .   | <b>10</b>  |  |
|  | <b>11</b> Other deductions (attach schedule) . . . . .   | <b>11</b>  |  |
| <b>Investment Interest</b>   | <b>12a</b> Interest expense on investment debts . . . . .  | <b>12a</b>   | Form 4082, line 1<br><br>See Partner's Instructions for Schedule K-1 (Form 1065).  |
|  | <b>b</b> (1) Investment income included on lines 4a, 4b, 4c, and 4f above  | <b>b(1)</b>  |  |
|  | (2) Investment expenses included on line 10 above . . . . .  | <b>b(2)</b>  |  |
| <b>Credits</b>   | <b>13a</b> Credit for income tax withheld . . . . .  | <b>13a</b>   | See Partner's Instructions for Schedule K-1 (Form 1065).<br><br>Form 8885, line 5<br><br>See Partner's Instructions for Schedule K-1 (Form 1065).  |
|  | <b>b</b> Low-income housing credit:  |  |  |
|  | (1) From section 42(j)(5) partnerships for property placed in service before 1990 . . . . .                          | <b>b(1)</b>  |  |
|  | (2) Other than on line 13b(1) for property placed in service before 1990 . . . . .                                   | <b>b(2)</b>  |  |
|  | (3) From section 42(j)(5) partnerships for property placed in service after 1989 . . . . .                           | <b>b(3)</b>  |  |
|  | (4) Other than on line 13b(3) for property placed in service after 1989 . . . . .                                    | <b>b(4)</b>  |  |
|  | <b>c</b> Qualified rehabilitation expenditures related to rental real estate activities (see instructions) . . . . . | <b>13c</b>   |  |
| <b>d</b> Credits (other than credits shown on lines 13b and 13c) related to rental real estate activities (see instructions) . . . . . | <b>13d</b>   |  |  |
| <b>e</b> Credits related to other rental activities (see instructions) . . . . .   | <b>13e</b>   |  |  |
| <b>14</b> Other credits (see instructions) . . . . .   | <b>14</b>  |  |  |



NOTICE OF TRUSTEE'S SALE

The following described property will be sold at public auction to the highest bidder, payable in lawful money of the United States, at the Main Entrance, Beaver County Courthouse, Beaver, Utah, on July 27, 1995, at 12:00 noon, for the purpose of foreclosing a Trust Deed dated November 23, 1988 and executed by David Christiansen and Sandra H. Christiansen in favor of Cedarbrook Management, covering the following real property located in Beaver County:

Unit 11, Building B, of the Wooded Ridge Condominiums according to the Record of Survey Map and Subject to the Declaration of Condominium on file in the office of the Beaver County Recorder, State of Utah.

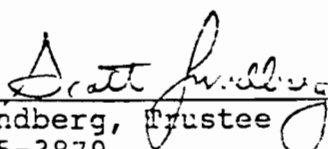
EXCEPTING THEREFROM all oil, gas and/or other minerals in, on or under said land, together with the right of ingress and egress for the purpose of exploring and/or removing the same.

Together with all buildings, fixtures and improvements thereon and all water rights, rights-of-way, easements, rents, issues, profits, income, tenements, hereditaments, privileges and appurtenances thereunto belonging, used or enjoyed with said property, or any part thereof.

The address of the property is purported to be Bldg. B 11 Wooded Ridge, Beaver, Utah 84713. The undersigned disclaims liability for any error in the address. The present owners of the property are reported to be David Christiansen and Sandra H. Christiansen.

Bidders must be prepared to tender to the trustee a \$5,000.00 cashier's check at the sale and a cashier's check for the balance of the purchase price within 24 hours after the sale.

DATED: June 22, 1995.

  
\_\_\_\_\_  
Scott Lundberg, Trustee  
(801) 565-3879  
L&M Case No. 3906  
Loan No. 882756

THIS IS AN ATTEMPT TO COLLECT A DEBT. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE.

# FINANCIAL STATEMENT – AGRICULTURE AND LIVESTOCK

Bank: \_\_\_\_\_ SSN or TIN Number \_\_\_\_\_  
 Name: Christianson Trucking Co. Occupation Farming  
 Address: 269 West Center St. City, State, Zip Code Beaver, Utah 84701

CHECK AS APPLICABLE – Applicant is applying for this loan:  
 ALONE, without a co-signer or guaranty of a relative or other person(s) or entity.  
 WITH A PERSON OR PERSONS who will also be contractually liable.  
 Names of other Person(s) \_\_\_\_\_

Applicant is a:  Individual  Partnership  Corporation  Other \_\_\_\_\_

**FINANCIAL CONDITION AS OF** May 12, 1995

| ASSETS                              |   |        | LIABILITIES                  |   |         |
|-------------------------------------|---|--------|------------------------------|---|---------|
| Cash                                | Cash On Hand and In This Bank                         |        | Notes Payable                | <b>SCHEDULE E</b>                                     |         |
|                                     | Cash in Other Bank                                    |        |                              | Notes Payable to This Bank (Due within 12 months)     |         |
|                                     | Name: _____   | 500    |                              | Notes Payable to Other Banks (Due within 12 months)   | 88,300  |
| Accounts Receivable                 | <b>SCHEDULE A</b>                                     |        | Accounts Payable             | <b>SCHEDULE E</b>                                     |         |
|                                     | Accounts Receivable (Due within 12 months)            | 22,500 |                              | Federal and State Taxes Unpaid Personal/Real Property |         |
| Notes & Contracts Receivable        | <b>SCHEDULE A</b>                                     |        | Real Estate                  | <b>SCHEDULE B</b>                                     |         |
|                                     | Notes and Contracts Receivable (Due within 12 months) |        |                              | Current Portion (Due within 12 months)                |         |
| Stocks & Bonds                      | Marketable Securities (Attach list)                   |        | Mach. & Equipment            | Current Portion (Due within 12 months)                |         |
|                                     |   |        |                              |   |         |
| Cash Value Life Ins.                |   |        | Notes Payable to Others      | <b>SCHEDULE E</b>                                     |         |
|                                     |   |        |                              | Current Portion                                       |         |
| Livestock                           | <b>SCHEDULE C</b>                                     |        | Other Current Liabilities    | <b>SCHEDULE E</b>                                     |         |
|                                     | On Hand for Sale                                      |        |                              | TOTAL CURRENT LIABILITIES                             |         |
| Farm Products                       | <b>SCHEDULE D</b>                                     |        | Loans Secured by Investments | Stocks and Bonds                                      |         |
|                                     | Harvested for Sale <u>75 T</u>                        | 7500   |                              | Cash Value Life Insurance                             |         |
| Other Current Assets                |   |        | Other                        |   |         |
|                                     |   |        |                              |   |         |
| TOTAL CURRENT ASSETS                |   |        | Real Estate                  | <b>SCHEDULE B</b>                                     |         |
|                                     |   |        |                              | Due after 12 months                                   |         |
| Real Estate                         | <b>SCHEDULE B</b>                                     |        | Machinery & Equipment        | <b>SCHEDULE F</b>                                     |         |
|                                     |   |        |                              | Term Debt (Due after 12 months)                       |         |
| Machinery & Equipment               | <b>SCHEDULE F</b>                                     |        | Other Long-Term Debts        | <b>SCHEDULE E</b>                                     |         |
|                                     |   | 47,500 |                              | Notes and Accounts Payable (Due after 12 months)      | 387,400 |
| A/R Notes & Contracts Receivable    | <b>SCHEDULE A</b>                                     |        | Other Deferred Debt          |   |         |
|                                     | Due after 12 months                                   |        |                              |   |         |
| Livestock                           | <b>SCHEDULE C</b>                                     |        |                              |   |         |
|                                     | Not to be Sold During Year                            |        |                              |   |         |
| Farm Products                       | <b>SCHEDULE D</b>                                     |        |                              |   |         |
|                                     | On Hand – Not for Sale                                |        |                              |   |         |
| Investments                         | In Growing Crop                                       | 15,000 |                              |   |         |
|                                     | Other   |        |                              |   |         |
| Misc. Supplies                      | Fertilizer, Feed, Sprays, etc.                        | 7500   |                              |   |         |
|                                     | <u>Fuel</u>   |        |                              |   |         |
| Household Goods & Personal Property |   |        |                              |   |         |
|                                     |   |        |                              |   |         |
| Other Assets                        |   |        |                              |   |         |
|                                     |   |        |                              |   |         |
| TOTAL ASSETS                        |   |        | TOTAL LIABILITIES            |   |         |
| 102,500                             |   |        | 498,900                      |   |         |
| CONTINGENT LIABILITIES              |   |        | NET WORTH                    |   |         |
| AMOUNT                              |   |        | (398,900)                    |   |         |
| As Endorser on Notes, Contracts     |   |        | TOTAL                        |   |         |
| As Guarantor on Notes, Contracts    |   |        | 100,000                      |   |         |
| For Taxes                           |   |        | TOTAL LIABILITIES            |   |         |
| Other (Describe)                    |   |        | NET WORTH                    |   |         |
|                                     |   |        | TOTAL                        |   |         |
| TOTAL                               |   |        | NET PROFIT OR LOSS           |   |         |
| 102,500                             |   |        | \$                           |   |         |
| <b>ANNUAL INCOME &amp; EXPENSE</b>  |   |        |                              |   |         |
| GROSS INCOME FOR 19 _____           |   |        |                              |   |         |
| INCOME                              |   |        |                              |   |         |
|                                     | Crops   |        |                              | \$  |         |
|                                     | Livestock   |        |                              |   |         |
|                                     | Other Farm Products                                   |        |                              |   |         |
|                                     |   |        | GROSS INCOME                 | \$  |         |
| LESS EXPENSES                       |   |        |                              |   |         |
|                                     | Growing Expense                                       |        |                              | (   |         |
|                                     | Cash Rent   |        |                              | (   |         |
|                                     | Interest Paid   |        |                              | (   |         |
|                                     | Other Operating Expense                               |        |                              | (   |         |
|                                     |   |        | NET PROFIT OR LOSS           | \$  |         |
| <b>INSURANCE</b>                    |   |        |                              |   |         |
| LIFE INS – Name of Company          | Beneficiary   | Amount | On Trucks & Autos            |   |         |
|                                     |   |        | On Machinery & Equipment     |   |         |
|                                     |   |        | On Farm Products             |   |         |
|                                     |   |        | On Livestock                 |   |         |
|                                     |   |        | On Merchandise               |   |         |
|                                     |   |        | Fire Insurance on Building   |   |         |





# FINANCIAL STATEMENT – AGRICULTURE AND LIVESTOCK

Bank \_\_\_\_\_ SSN or TIN Number \_\_\_\_\_  
 Name David Christiansen Occupation Farmer  
 Address 290 West 100 St. City, State, Zip Code Beaver, Wt. 59

CHECK AS APPLICABLE — Applicant is applying for this loan  
 ALONE without a co-signer or guaranty of a relative or other person(s) or entity  
 WITH A PERSON OR PERSONS who will also be contractually liable  
 Names of other Person(s) \_\_\_\_\_

Applicant is a  Individual  Partnership  Corporation  Other \_\_\_\_\_

**FINANCIAL CONDITION AS OF** May 12, 1995

| ASSETS                                    |   | LIABILITIES                        |   |
|---|---|------------------------------------|---|
| Cash                                      | Cash On Hand and In This Bank<br>Cash in Other Bank<br>Name _____             | Notes Payable                      | <b>SCHEDULE E</b><br>Notes Payable to This Bank<br>(Due within 12 months)<br>Notes Payable to Other Banks<br>(Due within 12 months) |
| Accounts Receivable                       | <b>SCHEDULE A</b><br>Accounts Receivable<br>(Due within 12 months)            | Accounts Payable                   | <b>SCHEDULE E</b>   |
| Notes & Contracts Receivable              | <b>SCHEDULE A</b><br>Notes and Contracts Receivable<br>(Due within 12 months) | Taxes Payable                      | Federal and State Taxes<br>Unpaid Personal/Real Property  |
| Stocks & Bonds                            | Marketable Securities<br>(Attach list)  | Real Estate                        | <b>SCHEDULE B</b><br>Current Portion<br>(Due within 12 months)  |
| Cash Value Life Ins                       |   | Mach & Equipment                   | Current Portion<br>(Due within 12 months)   |
| Livestock                                 | <b>SCHEDULE C</b><br>On Hand for Sale   | Notes Payable to Others            | <b>SCHEDULE E</b><br>Current Portion  |
| Farm Products                             | <b>SCHEDULE D</b><br>Harvested for Sale                                       | Other Current Liabilities          | <b>SCHEDULE E</b>   |
| Other Current Assets                      | <u>220 228 Shares of Company U.S. Bank stock 7840</u>                         | Loans Secured by Investments       | Stocks and Bonds<br>Cash Value Life Insurance<br>Other  |
| TOTAL CURRENT ASSETS                      |   | Real Estate                        | <b>SCHEDULE B</b><br>Due after 12 months <u>39,063</u>  |
| Real Estate                               | <u>237,000</u>  | Machinery & Equipment              | <b>SCHEDULE F</b><br>Term Debt<br>(Due after 12 months)   |
| Machinery & Equipment                     | <u>19,635</u>   | Other Long Term Debts              | <b>SCHEDULE E</b><br>Notes and Accounts Payable<br>(Due after 12 months)  |
| Real Estate Notes & Contracts Receivable  | <b>SCHEDULE A</b><br>Due after 12 months                                      | Other Deferred Debt                | <u>256 of Christian Trucking Debt 99,715</u>  |
| Livestock                                 | <b>SCHEDULE C</b><br>Not to be Sold During Year                               | TOTAL LIABILITIES <u>138,778</u>   |   |
| Farm Products                             | <b>SCHEDULE D</b><br>On Hand — Not for Sale                                   | NET WORTH <u>125,657</u>           |   |
| Investments                               | In Growing Crop<br>Other  | TOTAL <u>264,475</u>               |   |
| Misc Supplies                             | Fertilizer Feed Sprays etc  | <b>ANNUAL INCOME &amp; EXPENSE</b> |   |
| Household Goods & Personal Property       |   | GROSS INCOME FOR 19                |   |
| Other Assets                              |   | INCOME                             |   |
| TOTAL ASSETS <u>264,475</u>               |   | Crops \$                           |   |
| CONTINGENT LIABILITIES AMOUNT             |   | Livestock                          |   |
| As Endorser on Notes/Contracts            |   | Other Farm Products                |   |
| As Guarantor on Notes/Contracts For Taxes |   | GROSS INCOME \$                    |   |
| Other Describe                            |   | LESS EXPENSES                      |   |
| TOTAL                                     |   | Growing Expense (                  |   |
|   |   | Cash Rent (                        |   |
|   |   | Interest Paid (                    |   |
|   |   | Other Operating Expense (          |   |
|   |   | NET PROFIT OR LOSS \$              |   |

| INSURANCE                  |             |        |                          |
|----------------------------|-------------|--------|--------------------------|
| LIFE INS — Name of Company | Beneficiary | Amount | On Trucks & Autos        |
|                            |             |        | On Machinery & Equipment |
|                            |             |        | On Farm Products         |
|                            |             |        | On Livestock             |
|                            |             |        | On Merchandise           |
|                            |             |        | On Building              |



Reporater's Transcript of cited testimony regarding all other matters.

THE PARK FIRM, P.C.  
JAMES M. PARK (5408)  
965 South Main, Suite 3  
P.O. Box 765  
Cedar City, UT 84720  
Telephone: (801) 586-6532

AUG 1 1994

*Pauline* Clerk  
Deputy

IN THE FIFTH JUDICIAL DISTRICT COURT OF BEAVER COUNTY

STATE OF UTAH

|                      |   |                    |
|----------------------|---|--------------------|
| SANDRA CHRISTIANSEN, | ) |                    |
|                      | ) |                    |
| Plaintiff,           | ) | DIVORCE COMPLAINT  |
|                      | ) |                    |
| vs.                  | ) |                    |
|                      | ) | Civil No. 94-CV-98 |
| DAVID CHRISTIANSEN,  | ) |                    |
|                      | ) |                    |
| Defendant.           | ) |                    |

PLAINTIFF ALLEGES:

1. Plaintiff is and has been an actual and bona fide resident of Beaver County, State of Utah, for more than three (3) months prior to the commencement of this action for divorce.
2. Plaintiff and Defendant are husband and wife having been married in Beaver, Utah on the 16th day of August, 1972.
3. During the period of the marriage, irreconcilable differences have developed between the parties and Plaintiff contends that it is no longer possible to continue the marriage relationship.
4. Three (3) children have been born as issue of said marriage, one of which is under the age of majority, namely: Tony Robert Christiansen, born July 29, 1980. The parties should be awarded joint legal custody of the minor child with the Defendant being awarded physical custody with reasonable rights of visitation being vested in Defendant. Said visitation should be agreed

FILED

AUG 17 1994

**WILLARD R. BISHOP, P. C.**  
Willard R. Bishop - #0344  
Attorney for Defendant  
P. O. Box 279  
Cedar City, UT 84721-0279  
Telephone: (801) 586-9483

Paul B. Fenton Clerk  
Deputy

**IN THE FIFTH JUDICIAL DISTRICT COURT OF BEAVER COUNTY**  
**STATE OF UTAH**

\_\_\_\_\_  
SANDRA CHRISTIANSEN, )  
 )  
Plaintiff, )  
 )  
vs. )  
 )  
ROBERT DAVID CHRISTIANSEN, )  
 )  
Defendant. )  
\_\_\_\_\_

***ANSWER AND COUNTERCLAIM***

Civil No. 94-CV-98  
Honorable J. Philip Eves

COMES NOW DEFENDANT, by and through counsel, who answers and counterclaims as follows:

**ANSWER**

1. The allegations contained in paragraphs 1, 2, and 3 of the Divorce Complaint are admitted.
2. Answering paragraph 4, Defendant admits that three children have been born as issue of the marriage, that one is under the age of majority, namely Tony Robert

5th Judicial District Court - Iron County  
**F I L E D**

JUN 19 1995

                     CLERK  
                     DEPUTY

THE PARK FIRM, P.C.  
JAMES M. PARK (5408)  
965 South Main, Suite 3  
P.O. Box 765  
Cedar City, UT 84720  
Telephone: (801) 586-6532

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IN THE FIFTH JUDICIAL DISTRICT COURT OF IRON COUNTY

STATE OF UTAH

---

|                            |   |                          |
|----------------------------|---|--------------------------|
| SANDRA CHRISTIANSEN,       | ) |                          |
|                            | ) | <b>DECREE OF DIVORCE</b> |
| Plaintiff,                 | ) |                          |
|                            | ) |                          |
| vs.                        | ) |                          |
|                            | ) | Civil No. 954500124      |
| ROBERT DAVID CHRISTIANSEN, | ) |                          |
|                            | ) |                          |
| Defendant.                 | ) |                          |

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The above-entitled matter came on for hearing on the 19th day of June, 1995, before the Honorable Robert T. Braithwaite, District Judge. Plaintiff appeared in person and was represented by her attorney James M. Park, **THE PARK FIRM**. Defendant appeared in person and was represented by attorney, William H. Leigh. It appearing that more than ninety days have elapsed since the filing of the Plaintiff's complaint herein. The court, having received the verbal stipulation of the parties and sworn testimony from the parties and being fully advised in the premises, and having entered it's Findings of Fact and Conclusions of Law, now, therefore,


IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

1. The bonds of matrimony and the marriage contract heretofore existing by and between the Plaintiff and Defendant be, and the same are hereby dissolved, and the parties are hereby

awarded a Decree of Divorce, each from the other, said Decree to become absolute and final upon entry by the Court in the Register of Actions.

2. All issues between the parties are hereby reserved for further hearing.

DATED this 19 day of June, 1995.



---

ROBERT T. BRAITHWAITE  
District Court Judge





2. Plaintiff and Defendant were married on the 16th day of August, 1972 in Beaver, Utah.
3. During the course of the marriage, the parties have experienced irreconcilable differences that have prevented the parties from pursuing a viable marriage relationship.
4. There have been three (3) children born as issue of this marriage, one of which is under the age of majority, to wit: Tony Robert Christiansen, born July 29, 1980.
5. All issues between the parties should be reserved for further hearing.

**CONCLUSIONS OF LAW**

1. This Court has jurisdiction over the parties in the above-entitled matter, and the Plaintiff is entitled to a divorce on the grounds of irreconcilable differences.
2. The parties should be awarded a Decree of Divorce, each from the other, to become absolute and final upon entry by the Court in the Register of Actions.
3. All issues between the parties should be reserved for further hearing.

DATED this 19 day of June, 1995

  
\_\_\_\_\_  
ROBERT T. BRAITHWAITE  
District Court Judge

as Christiansen Trucking Company, or, in establishing the asset value alone of the partnership to be \$10,125.00, failed to take into account \$498,900.00 worth of debt.

3. The debt of the partnership known as Christiansen Trucking Company was established at \$498,900.00. See page 10, Exhibit D-3.

4. At trial, Defendant contended that the asset value alone of Christiansen Trucking Company, without taking into account the debt load, was \$77,000.00. Defendant's 25% share of that asset value was asserted to be \$19,250.00.

5. Upon cross-examination, and review of a certain exhibit entitled "Financial Statement-Agriculture and Livestock", it was established that the asset value of the partnership, without reference to the debt load, was \$100,000.00, and that Defendant's share of the same was not \$19,250.00, but \$25,000.00.

6. The items which were overlooked, were \$500.00 cash, \$15,000.00 growing crops, and \$7,500.00 fuel.

7. After subtracting the \$100,000.00 asset value from the \$498,900.00 debt load of the partnership, a negative net worth of \$398,900.00 was established. Defendant's 25% share of that negative net value, comes to a negative value of \$99,725.00.

8. In its Memorandum Opinion, the Court, at page 7, established the partnership to have a net value of \$10,125.00, and established the Defendant's share of that amount to be \$2,531.25.

9. Defendant did not attempt, at trial, to establish the partnership interest as separate property. It was listed as item number 74 in his list of marital assets.

10. When the Court set the net value of Defendant's interest in the partnership at \$2,531.25, it failed to take into account the debt of the partnership, which it omitted entirely.

11. In other areas of its "Memorandum Opinion", the Court determined that Defendant should pay to Plaintiff \$17,500.00 as marital equity from the home, \$2,500.00 as Plaintiff's parents' contribution to the home in the form of a sprinkling system, \$5,500.00 in the form of attorney fees, and indicated that Plaintiff's share of the personal property amounted to \$55,112.00, and Defendant's share of the personal property amounted to \$46,570.93, leaving a disparity in favor of Plaintiff on the personal property in the amount of \$8,541.07.

12. When the \$17,500.00 marital equity in the home, the \$2,500.00 separate contribution from Plaintiff's parents in the form of a sprinkling system, the \$5,500.00 attorney fee award, and the \$8,541.07 personal property disparity in favor of Plaintiff are added together, Plaintiff is shown to be receiving a total of \$34,041.07 in marital assets, more than Defendant.

## LAW AND ANALYSIS

URCP 60(a), Utah Rules of Civil Procedure, reads as follows:

**"Rule 60. Relief from judgment or order.**

**a. Clerical mistakes.** Clerical mistakes in judgments, orders or other parts of the record and errors therein arising from oversight or omission may be corrected by the Court at any time of its own initiative or on the motion of any party and after such notice, if any, as the court orders, during the pendency of an appeal, such mistakes may be so corrected before the appeal is docketed in the appellate court, and thereafter while the appeal is pending may be so corrected with leave of the appellate court."

Because the Court either made a clerical error in calculations by omitting the debt of the partnership when it made its calculations, or because the Court made errors and omissions in its calculations concerning the value of the partnership known as Christiansen Trucking Company, the amount of the debt load should be added into such calculations, and those calculations should be redone, either using the partnership total asset value of \$100,000.00 as established by the "Financial Statement-Agriculture and Livestock", and the debt load of \$498,900.00, or, alternatively, using the asset value of \$10,125.00 established by the Court and the debt load of \$498,900.00. Such recalculations would show the following:

**1. OVERALL DIVISION USING \$498,900.00 PARTNERSHIP DEBT AND \$100,000.00 PARTNERSHIP ASSET:**

A. As shown above, if the \$100,000.00 asset value of the partnership is subtracted from the \$498,900.00 debt load of the partnership, a negative value for the partnership of \$398,900.00 is established. Dividing that amount by four gives Defendant's share of that net negative value, in the amount of \$99,725.00. Plaintiff's share of that net negative value comes to \$49,862.50. Subtracting from that amount the sum of \$34,041.07 which is the difference in the awards made to the parties by the Court, gives an amount of \$15,821.41 which is the amount Plaintiff should pay to Defendant to equalize the positions of the parties.

**2. DIVISION BASED UPON PARTNERSHIP ASSET VALUE OF \$10,125.00.**

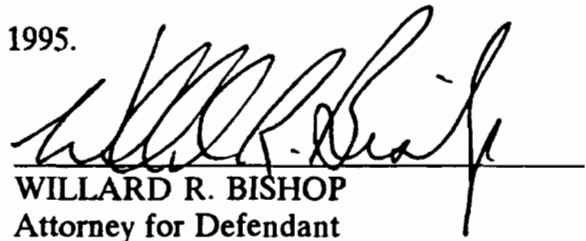
A. If \$10,125.00 is set as the asset value of the partnership, as it appears from page 7 of the "Memorandum Opinion", then the overall position of the partnership must be established by subtracting that amount from the \$498,900.00 debt of the partnership, leaving a net, negative value of the partnership in the amount of \$488,875.00. As a marital asset, that amount must be divided by four, which gives \$122,218.75 as the marriage's obligation to the partnership, as far as repayment of debts is concerned. Then, to determine Plaintiff's share of that obligation, we must divide that amount by two, which gives us \$61,109.38 as Plaintiff's share of the partnership debt. Plaintiff is entitled to offset against that

debt, however, the sum of \$34,041.07, which consists of \$17,500.00 marital equity in the home, \$2,500.00 separate property resulting from the contribution of her parents in the form of a sprinkling system, the \$5,500.00 attorney fee award, and the \$8,541.07 inequality in distribution of personal property, which leaves an amount outstanding of \$27,068.30, which should be paid by Plaintiff to Defendant if Defendant is required to assume and pay the marital share of the partnership debts.

**CONCLUSION**


The Court should amend and modify its "Memorandum Opinion" to show a net amount to be paid by Plaintiff to Defendant, in either the amount of \$34,041.07, or \$27,068.30, as shown above.

DATED this 13<sup>th</sup> day of December, 1995.

  
WILLARD R. BISHOP  
Attorney for Defendant

**CERTIFICATE OF MAILING**

I HEREBY CERTIFY that I mailed a full, true, and correct copy of the within and foregoing document to Mr. James M. Park, Esq., of THE PARK FIRM, P.C., Attorneys at Law, P.O. Box 765, Cedar City, Utah 84721-0765, by first-class mail, postage fully prepaid this 13<sup>th</sup> day of December, 1995.

  
Secretary



3. Upon cross-examination, and review of a certain exhibit entitled "Financial Statement-Agriculture and Livestock", it was established that the asset value of the partnership, without reference to the debt load, was \$100,000.00, and that Defendant's share of the same was not \$19,250.00, but \$25,000.00.

4. The items which were overlooked, were \$500.00 cash, \$15,000.00 growing crops, and \$7,500.00 fuel.

5. After subtracting the \$100,000.00 asset value from the \$498,900.00 debt load of the partnership, a negative net worth of \$398,900.00 was established. Defendant's 25% share of that negative net value, comes to a negative value of \$99,725.00.

6. In its Memorandum Opinion, the Court, at page 7, established the partnership to have a net value of \$10,125.00, and established the Defendant's share of that amount to be \$2,531.25.

7. Defendant did not attempt, at trial, to establish the partnership interest as separate property. It was listed as item number 74 in his list of marital assets.

8. When the Court set the net value of Defendant's interest in the partnership at \$2,531.25, it failed to take into account the debt of the partnership, which it omitted entirely.



9. In other areas of its "Memorandum Opinion", the Court determined that Defendant should pay to Plaintiff \$17,500.00 as marital equity from the home, \$2,500.00 as Plaintiff's parents' contribution to the home in the form of a sprinkling system, \$5,500.00 in the form of attorney fees, and indicated that Plaintiff's share of the personal property amounted to \$55,112.00, and Defendant's share of the personal property amounted to \$46,570.93, leaving a disparity in favor of Plaintiff on the personal property in the amount of \$8,541.07.

10. When the \$17,500.00 marital equity in the home, the \$2,500.00 separate contribution from Plaintiff's parents in the form of a sprinkling system, the \$5,500.00 attorney fee award, and the \$8,541.07 personal property disparity in favor of Plaintiff are added together, Plaintiff is shown to be receiving a total of \$34,041.07 in marital assets, more than Defendant.

As Defendant views it, the clerical mistakes, oversights, or omissions of the Court should be rectified and corrected in either of the following manners:

1. **OVERALL DIVISION USING \$498,900.00 PARTNERSHIP DEBT AND \$100,000.00 PARTNERSHIP ASSET:**

A. As shown above, if the \$100,000.00 asset value of the partnership is subtracted from the \$498,900.00 debt load of the partnership, a negative value for the partnership of \$398,900.00 is established. Dividing that amount by four gives

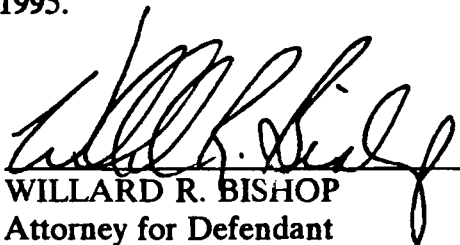
Defendant's share of that net negative value, in the amount of \$99,725.00. Plaintiff's share of that net negative value comes to \$49,862.50. Subtracting from that amount the sum of \$34,041.07 which is the difference in the awards made to the parties by the Court, gives an amount of \$15,821.41 which is the amount Plaintiff should pay to Defendant to equalize the positions of the parties.

**2. DIVISION BASED UPON PARTNERSHIP ASSET VALUE OF \$10,125.00.**

A. If \$10,125.00 is set as the asset value of the partnership, as it appears from page 7 of the "Memorandum Opinion", then the overall position of the partnership must be established by subtracting that amount from the \$498,900.00 debt of the partnership, leaving a net, negative value of the partnership in the amount of \$488,875.00. As a marital asset, that amount must be divided by four, which gives \$122,218.75 as the marriage's obligation to the partnership, as far as repayment of debts is concerned. Then, to determine Plaintiff's share of that obligation, we must divide that amount by two, which gives us \$61,109.38 as Plaintiff's share of the partnership debt. Plaintiff is entitled to offset against that debt, however, the sum of \$34,041.07, which consists of \$17,500.00 marital equity in the home, \$2,500.00 separate property resulting from the contribution of her parents in the form of a sprinkling system, the \$5,500.00 attorney fee award, and the \$8,541.07 inequality in distribution of personal property, which leaves an amount

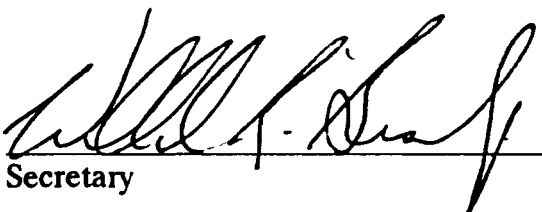
outstanding of \$27,068.30, which should be paid by Plaintiff to Defendant if Defendant is required to assume and pay the marital share of the partnership debts.  
ORAL ARGUMENT IS REQUESTED.

DATED this 13th day of December, 1995.

  
WILLARD R. BISHOP  
Attorney for Defendant

CERTIFICATE OF MAILING

I HEREBY CERTIFY that I mailed a full, true, and correct copy of the within and foregoing document to Mr. James M. Park, Esq., of THE PARK FIRM, P.C., Attorneys at Law, P.O. Box 765, Cedar City, Utah 84721-0765, by first-class mail, postage fully prepaid this 13th day of December, 1995.

  
Secretary

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

|  |  |
|--|--|
| <b>SANDRA CHRISTIANSEN,</b><br><br><b>Plaintiff,</b><br><br><b>vs.</b><br><br><b>ROBERT DAVID CHRISTIANSEN,</b><br><br><b>Defendant.</b> | <b>MINUTE ENTRY</b><br><b>DATED JANUARY 16, 1996</b><br><br><b>CASE NO. 954500124 DA</b> |
|--|--|

**JUDGE: J. Philip Eves**  
**TAPE NO.: Par 34 (Counter 1774 2016)**  
**CLERK: Maxine Munson**  
**BAILIFF: Don Murdock**

The above-named case comes before the Court on a Motion to Correct Clerical Mistakes, Oversights, and Omissions. The plaintiff is not present but is represented by James M. Park. The defendant is present and is represented by Willard R. Bishop.

Mr. Bishop argues in support of his Motion.

Mr. Park has responded to the Motion by memorandum and has asked for additional attorney fees and that Mr. Bishop be required to prepare the Findings of Fact and Conclusions of Law and Decree of Divorce in this case.

The Court explains to Mr. Bishop that there are no clerical mistakes, oversights, or omissions in the Memorandum Decision.

In lieu of paying additional attorney fees, Mr. Bishop will prepare the Findings of Fact and Conclusions of Law and Decree of Divorce. Mr. Park will prepare the Order reflecting today's decision.

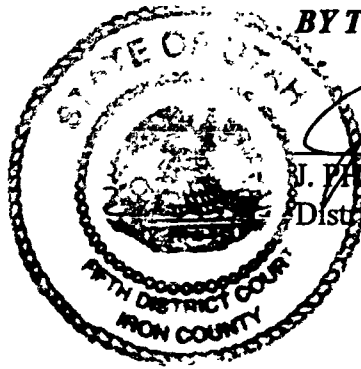


advised in the premises, now therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Defendant's Motion to Correct Clerical Mistakes, Oversights and Omissions is Denied.

DATED this 22nd day of January, 1996.

**BY THE COURT:**



*J. Philip Eves*  
\_\_\_\_\_  
J. PHILIP EVES  
District Court Judge

MAILING CERTIFICATE

I do hereby certify that on the 24th day of January, 1996, a true and correct copy of the foregoing ORDER was mailed first class, postage prepaid to Mr. Willard R. Bishop, Attorney At Law, P.O. Box 279, Cedar City, UT 84720.

*Donna Christensen*  
\_\_\_\_\_  
Secretary

1 PAROWAN, UTAH; WEDNESDAY, NOVEMBER 8, 1995

2 -oOo-

3  
4 THE COURT: Good morning. Today is the 8th day  
5 of November, 1995. The time is one minute after 9:00.  
6 I'll call 95-0124, Sandra Christiansen versus Robert David  
7 Christiansen. The parties are present with their  
8 respective counsel.

9 Are both sides ready for trial?

10 MR. PARK: We are, Your Honor.

11 MR. BISHOP: Yes, Your Honor.

12 THE COURT: All right. Mr. Park, do you wish to  
13 make an opening statement?

14 MR. PARK: I'm going to, Your Honor. I believe  
15 Mr. Bishop and I would probably like to present full  
16 disclosure financial declarations at this time.

17 THE COURT: Okay.

18 MR. BISHOP: May I approach the clerk and get a  
19 staple?

20 THE COURT: You may. That seems like a  
21 reasonable request.

22 What have you got here?

23 MR. PARK: A full disclosure and then two  
24 appraisals. Two original appraisals.

25 MR. BISHOP: One of those appraisals we have no

1 objection to, Your Honor. The one on --

2 MR. PARK: The home.

3 MR. BISHOP: -- the home. We agree as to that  
4 one. We certainly object to the other one.

5 THE COURT: Well, let me return the appraisals,  
6 then, and we'll -- I assume you'll put them in through your  
7 expert witnesses.

8 MR. BISHOP: The one, we have no objection to.

9 MR. PARK: We stipulate to the home.

10 THE COURT: Okay. Do you want that marked as an  
11 exhibit?

12 MR. PARK: This appraisal?

13 THE COURT: Uh-huh.

14 MR. PARK: We might as well.

15 THE COURT: Plaintiff's Exhibit -- have you  
16 marked any exhibits to this point, Mr. Park?

17 MR. PARK: No.

18 THE COURT: So that would be Exhibit No. 1.  
19 It's received.

20 The second exhibit I've returned to Mr. Park,  
21 and I now have a full disclosure financial declaration from  
22 each of the parties.

23 Did you want those marked as an exhibit as  
24 well?

25 MR. BISHOP: It probably ought to be.



1 THE COURT: It would probably be best.

2 MR. PARK: Yeah. I suppose it would.

3 THE COURT: Plaintiff's No. 2 will be a  
4 financial declaration, and Defendant's No. 3 will be a  
5 financial declaration.

6 Okay. Each of those is received, 1 through 3.  
7 You may proceed with your opening statement,  
8 Mr. Park.

9 MR. PARK: Your Honor, may I make one other  
10 request? And that is any witnesses that intend to testify  
11 today be excluded from the courtroom.

12 THE COURT: Who do you intend to put on,  
13 Mr. Bishop?

14 MR. BISHOP: I intend to call Mr. Robert David  
15 Christiansen, Mr. Robert Christiansen, and Mrs. Helen  
16 Christiansen.

17 THE COURT: Okay. Who do you intend to put on?

18 MR. PARK: Miss Sandy Christiansen, myself, and  
19 Mr. Christiansen.

20 MR. BISHOP: I may call myself, too, for the  
21 same purposes that Mr. Park will testify concerning.

22 THE COURT: Well, I won't exclude the attorneys,  
23 and I won't exclude the parties.

24 MR. PARK: Correct.

25 THE COURT: But Mr. and Mrs. Christiansen, will

2

1 on a truck. I may have some debt on the partnership, but I  
2 don't know what that is."

3 Last week, we get documentation that now he owes  
4 his 25 percent share of the partnership debt and/or  
5 \$125,000. That's -- that's also what the evidence will  
6 show.

7 The -- well, now we -- perhaps the most pivotal  
8 issue that we get into will be the house. The defendants  
9 will argue, based on the documentation submitted, that this  
10 house was a gift, and, therefore, Mrs. Christiansen is not  
11 entitled to any of the equity contained therein. I think  
12 that the evidence will show, first of all, this house was  
13 not a gift, but rather was paid for by funds from the  
14 partnership for which Mr. Christiansen was an employee, but  
15 secondly, even if the evidence -- or the Court isn't  
16 convinced that the evidence shows that, I think based on  
17 the case law that the Court -- that I will submit to the  
18 Court at the end of these proceedings -- Osguthorpe v.  
19 Osguthorpe and Mortensen v. Mortensen -- the Court will  
20 clearly find that if it was a gift, it has now become  
21 marital property based on the two factors that are stated  
22 in both of the cases. And I think that the testimony will  
23 present that.

24 We stipulated to the appraised value of  
25 \$185,000. And then the issue is going to be whether or not

1 for about 2,900 or -- or thereabouts that was made from the  
2 old Bank of Iron County, I believe it was. Payments were  
3 made upon that. They were -- bear in mind that they were  
4 married in August of 1972, so there were about 18 months of  
5 payments that were made on a two-year loan before the  
6 parties married. And then there were probably about six  
7 payments that were made during their marriage to finish  
8 paying off that.

9 You're going to have to listen to the evidence  
10 on --

11 THE COURT: Run that by me again, now,  
12 Mr. Bishop. You lost me.

13 MR. BISHOP: Okay. It was bought in February of  
14 '71. There was a down payment with Mr. Robert O.  
15 Christiansen's car being turned in for about a \$2,000 down  
16 payment, more or less. There was a loan taken out from  
17 Bank of Iron County for two years to pay off the remaining  
18 balance. So payment --

19 THE COURT: \$2,900?

20 MR. BISHOP: Yeah. About \$2,900. That's  
21 right. There were payments that were made on that note for  
22 about 18 months before the parties were married, so there  
23 were about six months of the final payments on that note  
24 that were made during the marriage.

25 The evidence will show that the car is titled in

1                                   **SANDRA CHRISTIANSEN,**  
2                                   the plaintiff herein, having been  
3                                   first duly sworn, was examined  
4                                   and testified as follows:

5  
6                                   **DIRECT EXAMINATION**

7   BY MR. PARK:

8           Q.     Sandy, please state your full name.

9           A.     Sandra Hollingshead Christiansen.

10          Q.     Where do you reside currently?

11          A.     1605 West Village Road, B-3, in St. George,  
12   Utah.

13          Q.     Okay. And you were married to the defendant;  
14   correct?

15          A.     Yeah.

16          Q.     And when were you married to him?

17          A.     August 16th, 1972.

18          Q.     All right. And then you were divorced from him  
19   when?

20          A.     June of '95. June 19th or -- I can't remember  
21   the date.

22          Q.     June; correct?

23          A.     Yes.

24          Q.     Okay. How many children did you have as a  
25   result of this marriage?

1 A. I think two, seven, and nine.

2 Q. Okay. And were you home with the children then?

3 A. Yes.

4 Q. All right. Did you make any contributions  
5 towards this home?

6 A. I did all of the cleaning, decorating, upkeep,  
7 landscaping, yard work.

8 Q. Wallpapering?

9 A. Wallpapering.

10 Q. Whose responsibility was it to maintain the  
11 home?

12 A. Mine.

13 Q. Whose responsibility was it to do the upkeep on  
14 the home?

15 A. Me.

16 Q. Where was Mr. Christiansen during this time  
17 frame from 1982 --

18 A. Mostly driving truck. He was gone at least four  
19 to five days a week.

20 Q. Gone completely from the home?

21 A. Yes. Usually in California.

22 Q. Overnight?

23 A. Yeah.

24 Q. How long did that continue? For a month? For a  
25 year? For two years? Do you recall?

1           A.     About five or six years.

2           Q.     He would be gone for weeks at a time for

3     about --

4           A.     No. He would be gone for two days and then come

5     home and then leave for two days. And then he was usually

6     home on the weekends.

7           Q.     Okay. And that lasted for about five or six

8     years?

9           A.     Uh-huh.

10          Q.     And then you would take care of the home during

11     this time?

12          A.     Yes.

13          Q.     Let me ask you this. At the time the home was

14     built, whose name was the home put into?

15          A.     Sandra and David.

16          Q.     Jointly?

17          A.     Yes.

18          Q.     Not David Christiansen only?

19          A.     No.

20          Q.     When was the first time you heard that your

21     marital home was a gift?

22          A.     When we got the defendant's first papers.

23          Q.     Did you ever understand that home to be a gift?

24          A.     No.

25                 THE COURT: I guess I don't understand what you

1 just said. You knew the money didn't come from you or from  
2 your husband.

3 THE WITNESS: But it wasn't a gift from his  
4 parents, it was purchased from the businesses. From  
5 business profits. And --

6 THE COURT: Well --

7 THE WITNESS: I was made to understand that my  
8 husband and myself were partners in this business.

9 THE COURT: Oh, so you thought those profits  
10 belonged to you? Is that what you are saying?

11 THE WITNESS: As my share of the --

12 THE COURT: Okay.

13 THE WITNESS: Of the incorporated business.

14 THE COURT: All right. Thank you.

15 Q. BY MR. PARK: All right. Sandy --

16 And, Judge, we tried to do this the best that we  
17 could, but it's going to take some time. When we go  
18 through the majority of items, one thing I have done to try  
19 to make it go by faster is that I've highlighted and given  
20 Mr. Bishop a copy as to the items we believe as to value,  
21 but not necessarily who should get them.

22 Correct, Mr. Bishop?

23 MR. BISHOP: He has given me a copy. He's  
24 highlighted some items that appear to be close, as far as  
25 value is concerned.

1 haven't you?

2 A. I believe on the 1993 tax return, I can see one  
3 place where my husband forged my first name.

4 Q. Uh-huh. Forged your first name?

5 A. My first name is signed by him.

6 Q. But not the last name?

7 A. It's his handwriting. But not the last name. I  
8 can't show that the last name is there. But the first name  
9 is written as he signs my name.

10 Q. Okay. But in any event, you would have signed  
11 it any way, would you not?

12 A. Yes.

13 Q. And you did the same thing in 1994?

14 A. Yes, I did.

15 Q. Signed the tax return?

16 You have no list of improvements that you allege  
17 that you made on the home after its construction, do you?

18 A. No, I don't.

19 Q. Okay. And no figures or values that you can  
20 establish for those alleged improvements?

21 A. No.

22 THE COURT: What improvements are we talking  
23 about? Maybe you can clarify that.

24 MR. BISHOP: I think she mentioned wallpaper  
25 and --



1 THE COURT: Decorating?

2 MR. BISHOP: Yes.

3 THE WITNESS: Painting -- I did the landscaping,  
4 too, Mr. Bishop.

5 Q. BY MR. BISHOP: That was at the time of the  
6 construction of the home, was it not?

7 A. No. It's been throughout the ownership of the  
8 home. Big improvements every year. New flower beds, new  
9 perennials.

10 Q. You're a gardner, are you?

11 A: Yes, I was.

12 Q. You do that as a hobby?

13 A. Yes.

14 Q. Was the grading done at the time that the home  
15 was built?

16 A. The basic lawn.

17 Q. Sure. So the basic lawn was put in at the time  
18 of the home --

19 A. Yes.

20 Q. Of the home's construction?

21 Anything you did thereafter was because of your  
22 hobby of gardening and your desires to make things look  
23 nicer?

24 A. Yes.

25 Q. But you don't have any figures as to those?

1           A.     No, I don't.

2           MR. BISHOP:  That's all -- all I have of this  
3 witness at this time, Your Honor.

4           THE COURT:  Any redirect?

5           MR. PARK:  Just briefly.

6

7

REDIRECT EXAMINATION

8 BY MR. PARK:

9           Q.     Going back to the home.  So it's your -- your  
10 testimony, then, that you contributed to the enhancement of  
11 the home?

12          A.     Yes, I did.

13          Q.     Did you contribute to the maintenance of the  
14 home?

15          A.     Yes, I did.

16          MR. BISHOP:  Objection.  Asked and answered.  
17 Repetitious.

18          MR. PARK:  All I'm --

19          THE COURT:  These are conclusory questions  
20 anyway, and I think we've already covered her testimony as  
21 to the details she did.  If you want to amplify on those  
22 details, that would be fine.

23          MR. PARK:  I'll do it in closing.

24          THE COURT:  Okay.

25          Q.     BY MR. PARK:  The 1971 Dodge.

1 A. I believe it was a thousand dollars.

2 Q. Okay. And that's why you put that there?

3 A. Yes.

4 Q. And today you get a new full disclosure  
5 financial declaration that says some are marital, some are  
6 gifted and some are inherited?

7 A. The partnership.

8 Q. All right. But your value came from their first  
9 full disclosure?

10 A. Yes.

11 Q. All right. Now, Mr. Bishop then asked you what  
12 your role was in -- in operating or in the operations of  
13 the business.

14 And you testified they were minimal --

15 A. Yes.

16 Q. -- is that correct?

17 A. Yes.

18 Q. All right. Who was home taking care of the  
19 children while he was operating the business?

20 A. I was.

21 Q. Who was home taking care of the home while he  
22 was operating the business?

23 A. I was.

24 Q. Who was home protecting the home while he was  
25 taking care of the business?

1 A. I was.

2 Q. So your job was to raise the kids, and he was to  
3 produce the income?

4 A. Correct.

5 Q. Is it fair to say the reason you don't know --  
6 well, you testified that you have no documentation -- or  
7 earlier you don't know what the value of the partnership  
8 assets are; is that correct?

9 A. Correct.

10 Q. Isn't it true that you've taken all of your  
11 values from discovery that they had given to us?

12 A. Correct.

13 Q. Is it fair to say that your husband had complete  
14 control of all of the finances other than your own  
15 employment and your own checking account, and you really  
16 did not know how much was made, or where it was spent?

17 A. Correct.

18 Q. All you know is about how much it cost you a  
19 month to live?

20 A. Correct.

21 Q. And you were living in -- I believe your  
22 testimony is very good?

23 A. Correct.

24 Q. So if your husband was in complete control, I  
25 suppose, then, it would be easy for him to submit whatever

1 Q. That you and Sandy took out; correct?

2 A. Correct.

3 Q. Not the partnership, you and Sandy; correct?

4 Jointly you took out a loan for \$20,000?

5 A. Probably would be.

6 Q. Okay. And that was for this home; correct?

7 A. Correct.

8 Q. And then isn't there another \$35,000 that you  
9 and Sandy had from the sale of a prior home?

10 A. Correct.

11 Q. And that went into this home as well; correct?

12 A. That's correct.

13 Q. And those were joint funds as well; is that  
14 correct?

15 A. That's correct.

16 Q. Okay. So that's \$55,000 of joint funds so far;  
17 is that correct?

18 A. Yes.

19 Q. All right. And how do your parents either get  
20 or the money come from the partnership that totals a  
21 hundred and sixty-five thousand dollars?

22 A. How?

23 Q. Yeah. Because we've -- we've all agreed that  
24 this house cost 200,000 to build; is that correct?

25 A. They -- they did give a hundred and sixty-five

1 item that you believe should be included in her favor in  
2 the balance?

3 A. Right.

4 THE COURT: I'm -- I'm not sure I follow that.  
5 How is that credited to her?

6 MR. BISHOP: Well, see, Your Honor, he's  
7 asserting and claiming that his parents paid a substantial  
8 amount toward the construction of that home.

9 THE COURT: Uh-huh.

10 MR. BISHOP: And that they deeded the -- the  
11 property that that home is on and paid for construction.

12 He's willing to allow her what he believes to be  
13 the value of the contribution that her parents made to that  
14 equity in that sprinkling system. So further on in his  
15 full financial disclosure declaration, he's saying that  
16 that's an amount that he should -- should be included on  
17 her side of the balance, and that he should see to it that  
18 she -- she gets that money in the overall balance.

19 THE COURT: That she should be paid \$2,500 for  
20 her parents' contribution to that home?

21 MR. BISHOP: Sure.

22 THE COURT: Okay. And that's assuming that I  
23 find that the home is basically a gift to him --

24 MR. BISHOP: Sure.

25 THE COURT: -- from his parents?

1           A.     Yeah.

2           Q.     And before that time, did you work for your  
3 father?

4           A.     I did.

5           Q.     Are you spending five to 6,000 per month in  
6 order to maintain your household?

7           A.     I don't think I am.

8           Q.     Have you ever spent five to 6,000 per month to  
9 maintain a household?

10          A.     I don't think I have.

11          Q.     Do you recall being questioned by Mr. Park  
12 yesterday about a loan that you and your wife took out  
13 about the time that the home was being constructed?

14          A.     Uh-huh.

15          Q.     Was it before the home was constructed or  
16 shortly after or at the time or what?

17          A.     That would have been at the time, I guess.

18          Q.     Okay.

19          A.     Towards the end of it. You know, possibly at  
20 the -- possibly at the finish of the construction.

21          Q.     Right. Did the home end up costing more than  
22 you anticipated?

23          A.     Much more.

24          Q.     Yesterday, as I understand your response to  
25 Mr. Park's questions, you told us that the loan was for

1 \$20,000.

2 Was it for \$20,000 or another figure, if you  
3 know?

4 A. Well, initially -- actually the loan was for  
5 60,000.

6 Q. Okay.

7 A. As --

8 Q. How did it get paid?

9 A. It was paid off and renewed. We renewed it at  
10 lesser -- lesser amounts than, you know, it could have  
11 been. I didn't pay the loan off. I don't really know.

12 Q. Who paid it off?

13 A. My dad.

14 Q. Is that part of the \$165,000 contribution that  
15 you're asserting?

16 A. Yes.

17 Q. During the period of time that you and your wife  
18 were together and before the separation, were the utilities  
19 paid by the -- by the business?

20 A. Yes.

21 Q. The property taxes too?

22 A. Yes.

23 Q. Vehicle insurance?

24 A. Yes.

25 Q. The condo payments?



1 A. Yeah.

2 Q. And then it says "residential"?

3 A. Correct.

4 Q. "Data acquired 1982"?

5 A. Correct.

6 Q. And then it says "individual contributions."

7 Do you see that?

8 A. Yeah.

9 Q. Okay. Isn't it true that \$35,000 went -- of  
10 this purchase price came from a home that you and Sandy  
11 sold?

12 A. Right.

13 Q. And that's not reflected on there, is it?

14 A. No, it's not.

15 Q. Okay. And then you just testified that you and  
16 Sandy borrowed \$60,000 to go toward the purchase of this  
17 home or the building of this home; correct?

18 A. We signed a note at the bank, but we didn't --  
19 we didn't pay it.

20 Q. Okay. But she was on the note?

21 A. Yeah.

22 Q. And you borrowed it together --

23 A. Yeah.

24 Q. -- right? For the construction of this home?

25 A. Correct.

1 Q. And that's not listed on there, is it?

2 A. No, that's not.

3 Q. All right.

4 THE COURT: Let me clarify in my mind -- how did  
5 you say that the house is financed, then? 35,000 from the  
6 sale of your previous home?

7 THE WITNESS: Right.

8 THE COURT: Where did the rest of the money come  
9 from?

10 THE WITNESS: My parents.

11 THE COURT: What's the \$60,000 note, then?

12 THE WITNESS: That was money that they were  
13 short on and -- and borrowed -- we borrowed the money, but  
14 they paid the loan.

15 THE COURT: So that's part of this \$165,000 that  
16 you've listed as the parents' contribution?

17 THE WITNESS: Correct.

18 THE COURT: So you're saying that you and Sandy  
19 didn't actually pay any of the money on the home other than  
20 the 35,000?

21 THE WITNESS: That's right.

22 THE COURT: There was no \$20,000 loan?

23 THE WITNESS: No.

24 THE COURT: Okay. Let's go ahead.

25 Q. BY MR. PARK: All right. You testified

1           A.     Yes.

2           Q.     And what is your wife's name?

3           A.     Helen W. Christiansen.

4           Q.     Is she also employed?

5           A.     Yes, she is.

6           Q.     What's the nature of her employment?

7           A.     She's employed by Beaver County as a deputy  
8 county clerk and deputy clerk of the court.

9           Q.     Does she have any other source of income apart  
10 from her employment by the county?

11          A.     Yes. She shares in -- in part of my income  
12 aside from the partnership.

13          Q.     I see. Mr. Christiansen, have you ever heard of  
14 an outfit called Christiansen Trucking Company?

15          A.     Yes.

16          Q.     And what is that?

17          A.     It's a partnership between myself, my wife, and  
18 my son. It has been in existence since 1978. Its  
19 functions have evolved through the years.

20          Q.     And what were they originally?

21          A.     It was originally started as a little trucking  
22 company. One power unit between myself and my son David.  
23 And it was -- the function -- it started out basically of  
24 hauling my farm product, and then it -- it grew into  
25 different areas --

1 Q. Okay.

2 A. -- as time went on.

3 Q. Who are the partners at the present time?

4 A. Well, my wife Helen is a 40 percent interest  
5 partner, I'm a 35 percent interest partner, and David is a  
6 25 percent interest partner.

7 Q. Are there any written documents evidencing the  
8 formation of that partnership?

9 THE COURT: That only adds up to 95 percent.  
10 Would you say that again. 40 percent for Helen --

11 THE WITNESS: And 35 --

12 THE COURT: 35 for you.

13 THE WITNESS: And 25.

14 THE COURT: Okay. Got it. Okay.

15 THE WITNESS: Are we using this mike?

16 Q. BY MR. BISHOP: We are. The mike does not  
17 amplify your voice, but it makes a record. You'll note  
18 that we don't have a court reporter here, so you --

19 THE WITNESS: And how close do I need to be to  
20 it?

21 THE COURT: You don't need to be very close.  
22 You can sit back and relax.

23 Q. BY MR. BISHOP: But you do need to speak up,  
24 because I need to hear you. You're closer to the judge  
25 than you are to me.

1 Q. Does that mean that you've been the one that's  
2 had the contact with the banks?

3 A. Yes.

4 Q. That doesn't mean that you're the only one  
5 that's had contact with the banks, does it?

6 A. No. But it's quite complicated. We have  
7 transactions under different names. For instance, we'll  
8 borrow money under David's name, which he's only 25 percent  
9 liable for. The bank knows that he's only 25 percent  
10 liable for it. But -- it's borrowed in his name, but I've  
11 made all the arrangements.

12 Q. Uh-huh.

13 A. I've arranged for all of David's loans except  
14 the consumer type loans.

15 Q. Okay. I'm going to ask the Court to give you  
16 Exhibit D-3.

17 Mr. Christiansen, do you have in front of you  
18 what's been admitted into evidence as Exhibit D-3?

19 A. Yes.

20 Q. Do you recognize that document?

21 A. Yes. I helped prepare it.

22 Q. I'm going to ask you to turn to page nine of  
23 that document, if you would.

24 Okay. Do you have page nine in front of you?

25 A. I do.

1 Q. Do you know where that vehicle is?

2 A. I don't know, but I'm quite sure where it is.

3 Q. Okay. All right. And now, Mr. Christiansen,  
4 after the car was purchased from the seller, did you have  
5 any further involvement with respect to financing?

6 A. Well, I wrote a check for the balance.

7 When -- when we bought the car, I was there and  
8 was a part of the transaction and signed on the -- what do  
9 we call this? An invoice -- order. And I wrote a check  
10 for the balance.

11 Q. Okay.

12 A. So the dealer was paid off 100 percent. I -- I  
13 had negotiated a loan with the Bank of Iron County to cover  
14 the part that I wrote the check for.

15 Q. Okay.

16 A. And --

17 Q. Do you recall how long that loan was for?

18 A. Well, I think it was two years.

19 Q. Did you make the payments on that loan?

20 A. I don't know who made the payments. I assume  
21 that David probably made the payments, but I don't know. I  
22 could have made some payments.

23 Q. Yeah.

24 A. I -- I'm quite sure I was a signer on the note  
25 and had an obligation on the note. You know, I -- at this

1 point, I can't remember who made the payments.

2 Q. All right. Do you claim an interest in that  
3 vehicle?

4 A. I do.

5 Q. To what extent?

6 A. I claim an interest to the extent of the value  
7 of the turn-in in relationship to the -- the sale -- the  
8 purchase -- the purchase price of the automobile. And I  
9 don't go any further than that, because I can't say whether  
10 or not I made other payments. But I do know that the car  
11 was mine. It has never been given to David, and I have  
12 never given up my interest --

13 Q. I see.

14 A. -- to the vehicle.

15 THE COURT: Could you give me a figure as to  
16 what you think your interest is going to be?

17 THE WITNESS: Well, my -- my --

18 THE COURT: As of June of '95.

19 Q. BY MR. BISHOP: Do you need a calculator, sir?

20 A. All I'm -- all I'm saying is -- well, under --  
21 under previous calculations, I figured that -- that my  
22 interest in the vehicle was 48 percent.

23 And then if -- you know, you can go into the  
24 details of how I arrived at that, but -- the  
25 relationship -- where we get this is the relationship of

1 the down payment -- the car of mine that was turned in.  
2 Which I believe according to this document was \$2,878.75.  
3 The relationship of that to the sales price of the new car,  
4 which is \$4,331,30. And that would be my percentage share  
5 in the car.

6 Q. Slightly less than half, then, is what you're  
7 claiming?

8 A. Slightly less than half.

9 Q. Okay.

10 A. I think it's about 48 percent, but I might be a  
11 little --

12 THE COURT: You're saying forty -- 48 percent is  
13 what the vehicle -- if the vehicle is now worth \$20,000,  
14 half of it is his?

15 MR. PARK: As of now value or as of time the car  
16 was --

17 THE WITNESS: Now. I claim -- I claim that I  
18 have never given up any of my interest in the vehicle.

19 MR. PARK: Okay. Okay.

20 Q. BY MR. BISHOP: Now, Mr. Christiansen, I'd like  
21 you to look at item number seven on that full disclosure  
22 financial declaration on page 11.

23 Do you see that? Are you familiar with the home  
24 your son currently lives in?

25 A. I did not hear exactly.



1 Q. Are you familiar with the home your son  
2 currently lives in?

3 A. Yes.

4 Q. Is that the home that's identified and set out  
5 in item number seven there?

6 A. Yes.

7 Q. Did you have any involvement in connection with  
8 the construction of that home?

9 A. Yes.

10 Q. Will you tell me what your involvement was,  
11 please.

12 A. Well, I made contributions in property, in labor  
13 and cash.

14 Q. Okay. To the tune of how much?

15 A. Well, I'm not sure. We'll talk about the labor  
16 first. I had a big part in the labor of the excavation.  
17 We hired a backhoe. And as he excavated the basement --  
18 okay. I've got to go back further.

19 This property, I took -- I have a -- a scraper.  
20 Like a five and a half yard scraper. And I took and  
21 stripped all the soil. That property has a lot of fertile  
22 soil. And I stripped all of the soil off and piled it so  
23 we could use it later. And then as the excavator -- I  
24 stripped the soil off all of the property where the shop is  
25 and the piece of property that -- that I sold to a

1 neighbor. I stripped all the soil off that property and --  
2 and piled it.

3 And then as the excavator dug the basement, he  
4 loaded it into my scraper, and I spread the rocks on the  
5 south part where we had excavated the soil out to make a  
6 good base for the yard -- for the equipment yard.

7 And then I was instrumental in installing the  
8 drains. The -- the basement has a drain that would carry  
9 sub-irrigation water away so the -- so the basement won't  
10 get filled with water. I installed the drain around the --  
11 the building. I hooked it to a city drain out in the  
12 street.

13 I did all the backfilling with my equipment of  
14 the -- of the basement. I moved all the soil from the pile  
15 around the house and graded it with my equipment to grade  
16 so it was ready for -- for hand work to plant the lawns,  
17 which I participated in the hand work of the final  
18 grading.

19 I have participated in building the fences.  
20 This is labor. And that's -- that's about the extent of  
21 the labor that comes to my mind.

22 Q. Okay.

23 A. And then --

24 Q. Did you do any hauling?

25 A. Hauling?

1 Q. Like building materials?

2 A. Yeah. We -- I hauled some building material out  
3 of northern Utah.

4 Q. Okay. Now, with respect to all of these items  
5 of labor, you haven't put a dollar figure on that, have  
6 you?

7 A. No, I haven't.

8 Q. All right. Now, before we get to the labor  
9 point, I'm going to ask the clerk to give you D-4.

10 Do you see D-4?

11 A. Yes.

12 Q. Does it accurately set out the relationship  
13 between your son's home, your home and what we've been  
14 calling the shop property?

15 MR. PARK: I think we stipulated that it does  
16 based on the appraisal of Lyman Munford, based on the son  
17 going over it --

18 THE COURT: I don't think there's any issue on  
19 that.

20 MR. BISHOP: That's not the issue. I just want  
21 to get him into the area.

22 THE WITNESS: Yes, yes.

23 Q. BY MR. BISHOP: All right.

24 A. This appears to be a plot that was plotted by  
25 the recorder. The Beaver County recorder.

1 Q. Sure. Now, Mr. Christiansen, prior to the time  
2 that you did this work of grading and excavating and  
3 putting in the drains and -- and whatever, how did your son  
4 and his wife come to have an interest in that property  
5 that's indicated in blue there?

6 A. Helen and I deeded --

7 Q. Okay.

8 A. -- the property to David and Sandy, and we  
9 received no compensation in return.

10 Q. And then the work began on the home?

11 THE COURT: What was the rest of the answer?  
12 And you received what?

13 THE WITNESS: We received no compensation in  
14 return.

15 THE COURT: Okay.

16 Q. BY MR. BISHOP: But what was the value of the  
17 lot at the time it was deeded?

18 A. Well, we -- we estimated it to be \$8,000.

19 Q. Now, Mr. Christiansen --

20 A. See, I -- I also owned the property that's  
21 listed on Austin K. Bowler and Leslie D. Williams. I had  
22 sold those properties.

23 Q. At the same time or thereafter?

24 A. Well, earlier. And we estimated it to be  
25 \$8,000.

1 Q. So originally you owned a much larger share of  
2 the block than you do now?

3 A. Yes.

4 Q. So the property was deeded; the work was done.  
5 Didn't you provide any financial contribution to  
6 the construction of that home?

7 A. Yes. We -- we put in about \$157,000 in cash.

8 Q. Okay. And there was a lot that you contributed?

9 A. Uh-huh. It brings it up to about a hundred and  
10 sixty-five plus the labor.

11 Q. Did David and Sandra put any money into that  
12 construction?

13 A. They did.

14 Q. How much?

15 A. \$35,000, is my recollection.

16 Q. Do you know where that fund -- those funds came  
17 from?

18 A. Yes. They -- they -- what -- they had a home,  
19 and they sold it. And that was the equity that they  
20 received from there.

21 Q. All right. At the time that you deeded this  
22 property and at the time that you provided this work and  
23 labor and financial contribution that you're talking about,  
24 did you intend to make a gift to either or both of them?

25 A. Yes.

1 Q. And to whom?

2 A. Well, we intended the gift to be to David.

3 Q. Can you tell me why the name of Sandra was on  
4 the deed?

5 A. Well, you know, she put in part of this  
6 premarital asset. Or no, a marital asset. I mean she --  
7 she had a portion -- you could maybe say half of this  
8 \$35,000. And, you know, if she's going to put her -- her  
9 money into the project, I guess she's got a right to have  
10 her name on it.

11 Q. Sure. Would you look at item number 12 on that  
12 full disclosure financial declaration, please, sir.

13 A. Yes.

14 Q. That refers to a 1976 Chevy Blazer.  
15 Are you familiar with that vehicle?

16 A. I am.

17 Q. Do you know how it's titled or how it was titled  
18 at the time of its purchase?

19 A. I think it's been titled -- it's titled in my  
20 name and David's name.

21 Q. Were you involved in the purchase?

22 A. Yes.

23 Q. Would you give me the circumstances surrounding  
24 that purchase.

25 A. Okay. I had a 1980 GMC pickup that we wanted to

1 A. Yes.

2 Q. Thank you. The car has always been with him?

3 A. Yes.

4 Q. At his residence?

5 A. No.

6 Q. Has it been at your residence?

7 A. It was stored in my shop for years and years and  
8 years.

9 Q. In the shop, because it was a hot rod car;  
10 correct?

11 A. Well, we weren't using it.

12 Q. Yeah.

13 A. It's not necessarily a hot rod car, it's a stock  
14 car.

15 Q. A stock car.

16 Now let's move on to the home. Your son  
17 testified that the property that their home is on was --  
18 was basically a gift and was deeded to him and Sandy  
19 jointly.

20 And you testified to that; correct?

21 A. Ask me the question again.

22 Q. All right. The home -- the property that the  
23 home was on is deeded -- you deeded that to David and  
24 Sandy, didn't you?

25 A. Yes.

1 Q. And David, your son, testified today that the  
2 contributions made by him and Sandy were \$35,000.

3 Do you agree with that?

4 A. That's what I believed, yeah.

5 Q. And they also said that they took out a \$60,000  
6 loan in their names only to put into this home as well for  
7 the construction.

8 A. Yes.

9 Q. And you knew about that as well?

10 A. Oh, yes.

11 Q. Was it a \$60,000 loan or a \$20,000 loan?

12 A. \$60,000.

13 Q. Okay. And --

14 A. I mean that's -- that's the way I recall it.  
15 We're talking about 15 or so years.

16 Q. Okay.

17 A. And I hope somewhere along the line, I get a  
18 chance to explain all that.

19 Q. Well, I'm sure your attorney, Mr. Bishop, can  
20 ask you.

21 Would you once again look at the Defendant's  
22 Responses to Plaintiff's First Set of Interrogatories.

23 THE COURT: Would you show him yours --

24 MR. PARK: Okay.

25 THE COURT: -- so I can follow along.



1 testified you helped your son prepare?

2 A. Yes.

3 Q. So that's an incorrect statement?

4 THE COURT: What's an incorrect statement?

5 THE WITNESS: Which one?

6 MR. PARK: Thank you, Your Honor.

7 THE WITNESS: The -- the statement "Parcel  
8 number one was" -- "parcel number one was purchased" -- I  
9 guess it should be "purchased."

10 Q. It should.

11 A. -- "through \$180,000 cash and approximately  
12 \$20,000 being financed, which makes a total of 200,000."

13 Q. Right.

14 A. Doesn't it --

15 Q. But then we have to --

16 A. And I don't think that's a true statement.

17 Q. Okay.

18 THE COURT: I guess I don't understand what you  
19 just said. The previous statement says the price was  
20 \$200,000. 35,000 from David and Sandra's previous home,  
21 and a hundred and sixty-five thousand from the parents.  
22 That's 200,000. So I don't quite understand that.

23 THE WITNESS: Well, that -- the \$35,000 is cash  
24 from David and Sandy. The hundred and sixty-five thousand  
25 is the total of my contribution. But of that amount, 8,000

1 was an estimated value --

2 THE COURT: Of the lot?

3 THE WITNESS: -- of the land.

4 THE COURT: Where does the \$60,000 come in? The  
5 note.

6 THE WITNESS: Well, are you asking me that?

7 THE COURT: I am asking you that.

8 THE WITNESS: Okay. I'll -- I'll go with a  
9 little bit long explanation, and you can -- you can cut me  
10 off if you want to.

11 THE COURT: Okay.

12 THE WITNESS: When -- when -- I agreed to -- to  
13 give David a new house, if he -- he'd sell his old -- his  
14 old house and put his equity into that, which turned out to  
15 be \$35,000. Then I said that I would -- would give him the  
16 balance.

17 We were talking in the terms of about a \$125,000  
18 house. As -- as the children started planning this house,  
19 it got more expensive and more expensive. And -- and I --  
20 I did not discourage them, and I didn't withdraw my offer  
21 that I would give him the balance of what the house cost.  
22 But when it came time to pay up, because it had gone from,  
23 say, an estimated 125 -- now it had gone up to a hundred  
24 and ninety-two thousand cash, is what -- what I paid the  
25 different contractors. And I was short of money.

1           So a lot of these various loans -- operating  
2 loans and other kinds that I borrow money, I do it in  
3 David's name. Because being a director in the bank makes  
4 it doubly difficult for me to borrow money, because I'm  
5 under a different set of rules than everybody else. And  
6 the minute the examiner's walk through the door, the first  
7 thing they want is my file. And so it's easier for me to  
8 negotiate with the bank and put it in -- in David's name --  
9 name. It just is easier.

10           And so I negotiated with the bank to borrow  
11 \$60,000 so I could make up my share of the -- of the  
12 hundred and sixty-five. And it was -- it was in David's  
13 name. As I understand -- as I remember, it was in David's  
14 name. And of course David and Sandy had to sign on the  
15 trust deed, because the title of the property was in their  
16 name.

17           And this 60 -- this \$60,000 loan -- I paid it  
18 totally out of my funds over a period of time.

19           THE COURT: Was there ever a \$20,000 note  
20 against the house?

21           THE WITNESS: I don't believe there was.

22           THE COURT: We had testimony yesterday from both  
23 Sandy and David that there was.

24           THE WITNESS: Well --

25           THE COURT: And I must tell you today that David

1 said there wasn't.

2 So what is your recollection?

3 THE WITNESS: I don't recall such a loan. And I  
4 don't know -- you know, I admit that I helped prepare it  
5 and basically prepared that. And I don't know where the  
6 20,000 came from at this time.

7 THE COURT: Of the 97 or so thousand dollars  
8 that is owed against that house now, did any portion of  
9 that go to pay off preexisting indebtedness on the house?

10 THE WITNESS: No.

11 THE COURT: So at the time you borrowed that  
12 money, the house was free and clear?

13 THE WITNESS: No.

14 THE COURT: How much was owed on it at that  
15 time?

16 THE WITNESS: I don't know. This -- this  
17 \$60,000 loan -- and if we had the documents, it would show  
18 that First Security Bank had a second mortgage on that  
19 property.

20 THE COURT: Okay.

21 THE WITNESS: And the \$60,000 -- that was quite  
22 a few years paying that down.

23 THE COURT: So you were still paying on the  
24 \$60,000 note?

25 THE WITNESS: Yes.

1 Q. What is your relationship to David Christiansen?

2 A. David is my son.

3 Q. Robert Ogden Christiansen?

4 A. He's my husband.

5 Q. Sandra Christiansen?

6 A. She is -- was my daughter-in-law.

7 Q. Okay. Do you recall the construction of the  
8 home for David at one time?

9 A. Yes, I do.

10 MR. PARK: I object to the characterization of  
11 for David. I don't think that's been proven yet.

12 THE COURT: Well, overruled. I think it's just  
13 a method of directing her attention to a particular time.

14 MR. PARK: Thank you.

15 Q. BY MR. BISHOP: Did you make any contribution to  
16 the construction of that home?

17 A. Yes.

18 Q. In the form of money or property?

19 A. Yes.

20 Q. What sort of contribution did you participate  
21 in?

22 A. We had a lot that was worth \$8,000, and we put  
23 up \$157,000 toward the construction of it.

24 Q. Okay.

25 A. The home.

1 Q. Okay. Do you know that the deed is in the names  
2 of both David and Sandra?

3 A. Yes. It is in the names of both David and  
4 Sandra.

5 Q. Do you know how that happened?

6 A. Yes. They owned a home together, and they sold  
7 that home, and they had -- they had a \$35,000 profit --  
8 equity in the home, I should say. And they put that in the  
9 home.

10 Q. Now, what does that have to do with the deeds  
11 being in both their names?

12 A. Well, her part of that marital asset went into  
13 the home, so it's just natural that she'd want to --

14 Q. Sure.

15 A. -- protect that interest.

16 Q. Did you intend to make a gift to Sandra of a  
17 hundred and sixty-five thousand dollars in value?

18 A. No, I did not.

19 Q. To whom did you intend to make the gift?

20 A. I intended to make it to David, because I wanted  
21 him to have what I called part of his inheritance that he  
22 would be entitled to once Robert and I were gone while we  
23 were still around to watch him enjoy it and his children to  
24 be able to grow up in a lovely place.

25 Q. You know, of course, that his wife would also

## 1 CROSS-EXAMINATION

2 BY MR. PARK:

3 Q. Now, Mrs. Christiansen, David and Sandy were  
4 married when -- when you and your husband deeded the  
5 property to them; is that correct?

6 A. They were married, yes.

7 Q. And if they would not have gone through this  
8 divorce, and you and your husband would have passed away,  
9 Sandy would have been entitled to a portion of that  
10 inheritance; isn't that correct?11 MR. BISHOP: Objection. Calls for a conclusion  
12 this witness is not qualified to give.

13 THE COURT: Sustained.

14 Q. BY MR. PARK: It was your intent --

15 A. Excuse me?

16 Q. It was your intent to give this land and  
17 whatever monetary figures you gave to David and Sandy to  
18 that home for both of them?

19 A. I intended to give it to David.

20 Q. You intended to give it to David as separate  
21 property?

22 A. As his inheritance.

23 Q. I see.

24 A. And they chose to put the 35,000 of their own  
25 into it.

1 Q. I see. But yet Sandy enjoyed the mutual benefit  
2 of that home; correct?

3 A. Well, as long as she lived there, yes.

4 Q. Is there any documentation that showed this to  
5 be a gift?

6 A. Not that I'm aware of.

7 Q. Is there any documentation to show that "We're  
8 giving you a lot and 157,000 cash and this is a gift only  
9 to David"?

10 A. Well, only for what we -- we spoke about the  
11 house. The home.

12 Q. Is there any documentation of that?

13 A. I have -- I'm not aware of it if we do.

14 Q. Okay. When did you become a -- I guess a  
15 partner that had any percentage in Christiansen Trucking?  
16 What year?

17 A. Excuse me?

18 Q. What year did you first obtain a percentage  
19 interest in the -- in Christiansen Trucking?

20 A. I don't recall the year.

21 Q. Do you know what your percentage in that  
22 trucking company is today?

23 A. My percent?

24 Q. Uh-huh.

25 A. 40 percent.