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Minn. Stat. § 480A.08, subd. 3 (2018).*

**STATE OF MINNESOTA  
IN COURT OF APPEALS  
A18-1518**

In re the Marriage of:  
Tiffany Elizabeth Jean Banerjee, petitioner,  
Respondent,

vs.

Animesh Banerjee,  
Appellant.

**Filed July 8, 2019  
Affirmed in part, reversed in part, and remanded  
Bjorkman, Judge**

Hennepin County District Court  
File No. 27-FA-14-6900

Rhia Bornmann Spears, Bornmann Family Law PLLC, Minneapolis, Minnesota (for respondent)

Aleksandra Ljubisavljevic, Minneapolis, Minnesota (for appellant)

Considered and decided by Rodenberg, Presiding Judge; Cleary, Chief Judge; and Bjorkman, Judge.

**UNPUBLISHED OPINION**

**BJORKMAN, Judge**

In this post marital-dissolution appeal, husband challenges the district court's apportionment of all of the parties' 2014 tax debt to him and denial of reimbursement for loan payments he made in connection with a vehicle awarded to wife. Because the district

court erred in apportioning the tax debt, we reverse in part and remand for an equal division of the debt. But we otherwise affirm.

## **FACTS**

Appellant-husband Animesh Banerjee and respondent-wife Tiffany Elizabeth Jean Banerjee were married for approximately four years and have one child together. In December 2015, following a trial, the district court dissolved the marriage (original judgment). Husband moved to amend the original judgment regarding child custody and support, parenting time, and spousal maintenance. The district court entered an amended judgment (judgment) in June 2016. Neither party appealed.

In 2017, wife moved the district court<sup>1</sup> to find husband in contempt for, among other things, failing to pay her interest in a duplex, transfer her share of a 401(k) account, and pay her half the value of a silver bar. Husband acknowledged he had not complied with these obligations but claimed the amounts he owed should be offset by amounts wife owed him under the judgment. Husband requested credits in the amount of \$32,500 for wife's share of the parties' 2014 tax debt and \$10,959 for payments he made on a 2012 Mazda awarded to wife.

During the motion hearing, the parties offered competing arguments regarding how the judgment apportions the 2014 tax debt. Finding of fact number 134 is a table that "summarizes an equitable distribution of the parties' marital assets and debts." The table identifies the 2014 state and federal tax payments husband had already made toward the

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<sup>1</sup> A different district court judge handled the dissolution trial.

parties' 2014 tax liability as marital debt assigned equally between the parties. Findings of fact numbers 138-141 address the filing of tax returns for 2010-2014, including:

[Husband] requests that the Court order the parties to file taxes married filing jointly for 2010-2014. [Husband] suggests that he be responsible for any taxes due, and that he be granted any refund.

. . . Based on the foregoing, the Court finds it reasonable to order [wife] to sign jointly filed tax returns. Any taxes due will be the responsibility of [husband], and any tax refunds are granted to [husband].

Consistent with findings 138-141, conclusion of law number 23 requires wife to sign and file joint returns for tax years 2010-2014 and states, "Any taxes due will be the responsibility of [husband], and any tax refunds are granted to [husband]." There is no conclusion of law regarding finding 134's apportionment of the 2014 tax debt.

The district court denied wife's motion, determining that husband was not in contempt. But the court concluded that husband is solely responsible for the 2014 tax debt and is entitled to reimbursement for only the car payments he made after December 2015. The district court ordered husband to pay wife for her equity in the duplex, her share of the 401(k) account and the silver bar, and other fees, offset by \$1,153.68 in car payments. Husband appeals.

## **D E C I S I O N**

"Except in cases of fraud or mistake, property divisions are final and not subject to modification." *Graff v. Graff*, 472 N.W.2d 882, 883 (Minn. App. 1991), *review denied* (Minn. Sept. 13, 1991); *see* Minn. Stat. § 518.145, subd. 1 (2018) (addressing the finality of a dissolution judgment). But a district court may issue orders to implement, enforce, or

clarify the provisions of a judgment if it does not change the parties' substantive rights. *Nelson v. Nelson*, 806 N.W.2d 870, 871 (Minn. App. 2011). An order implementing or enforcing a judgment "does not affect the parties' substantive rights when it does not increase or decrease the original division of marital property." *Id.* We will not disturb such an order absent an abuse of discretion. *Id.*

Dissolution judgments are interpreted in a way that will render its terms "reasonable, effective, and conclusive" to harmonize the law and the facts of the case. *Stewart v. Stewart*, 400 N.W.2d 157, 159 (Minn. App. 1987). And its provisions are considered as a whole. *Id.* "Whether a provision in a dissolution judgment and decree is clear or ambiguous is a legal question" that we review de novo. *Suleski v. Rupe*, 855 N.W.2d 330, 339 (Minn. App. 2014). If a provision is ambiguous, the district court's determination of its meaning is a fact question, which we review for clear error. *Id.*

**I. The district court erred by apportioning the 2014 tax debt entirely to husband.**

Husband argues that the district court erred by interpreting the judgment to assign all of the parties' 2014 tax debt to him in disregard of the table in finding 134. Wife asserts that findings 138-141 require husband to pay all taxes due and take precedence over the numbers in the table. The district court agreed with wife, describing the table as "merely illustrative." But findings expressed in a table are still findings; wife cites no authority to suggest otherwise.

We discern no conflict between the findings at issue. Finding 134 can be harmonized with findings 138-141 because they address different things. Findings 138-141 provide guidance on filing tax returns for 2010-2014, including requiring wife to sign

joint returns. Finding 134 assigns the 2014 tax payments husband already made equally between the parties as marital debt. To adopt wife's reading of the judgment would render finding 134 meaningless and, as a result, end up requiring husband to pay all of the otherwise marital 2014 tax debt.

Wife also contends that finding 134 conflicts with conclusion of law 23 and the conclusion controls. We disagree. As a general rule, irreconcilable conflicts between a finding of fact and a conclusion of law in a dissolution judgment are resolved in favor of the legal conclusion. *Dailey v. Chermak*, 709 N.W.2d 626, 631-32 (Minn. App. 2006), review denied (Minn. May 16, 2006). But there is no such conflict here. Finding 134 determines that an equitable resolution of the 2014 tax debt is to divide it equally between the parties. Conclusion 23 establishes the parties' future tax-related obligations, stating, "[Wife] shall sign and file joint tax returns for the last five years. Any taxes due will be the responsibility of [husband], and any tax refunds are granted to [husband]."

As noted above, we must interpret the judgment in a way that effectuates and harmonizes every provision, consistent with the facts and law. *Stewart*, 400 N.W.2d at 159. At the time the judgment was issued, the parties had not yet filed their personal returns for tax years 2010-2014. But the record demonstrates—and the parties do not dispute—that husband had already paid approximately \$65,000 toward their 2014 state and federal tax liability. Finding 134 assigns responsibility for those payments equally as marital debt. Findings 138-141 direct the parties to sign and file tax returns for 2010-2014, specifically requiring wife to sign the returns and assigning to husband any resulting tax liability or refund entitlement. Conclusion 23 incorporates and directs the parties to comply with

findings 138-141. When considering the judgment in its entirety, it is clear that finding 134 and conclusion 23 can be read together without conflict. They address different issues. While a conclusion of law regarding the 2014 tax debt would have provided helpful clarification, its absence creates neither conflict nor ambiguity. The district court erred by failing to give effect to finding 134.

In short, the district court's order went further than clarifying or enforcing the judgment; it modified the final property division. By allocating all of the 2014 tax debt to husband, the district court effectively increased wife's share of the marital property by \$32,500 and decreased husband's share by \$32,500. Because the district court impermissibly changed the property division, we reverse and remand to the district court to offset husband's obligations to wife by \$32,500.

**II. Wife is only required to reimburse husband for car payments he made following entry of the original judgment.**

In February 2015, the district court filed a temporary order requiring husband to make payments on the Mazda until further court order. The December 2015 original judgment awarded wife the Mazda and assigned to her the responsibility for "any encumbrance thereon." Accordingly, husband's obligation to make payments on the Mazda ended upon entry of the original judgment. Husband does not dispute this fact.

The record demonstrates husband made a single payment of \$1,153.68 after December 2015. But he asserts he is entitled to credit in the amount of \$10,959. Husband's supporting argument is thin. His argument seems to flow from purported error in the original judgment, which overstated the encumbrance on the Mazda by disregarding

payments husband made during the dissolution proceedings. In essence, husband asserts the equity of the property division will be disturbed if he does not receive the credit he seeks. But husband did not appeal this or any other aspect of the property division. He cannot do so now. *See Dieseth v. Calder Mfg. Co.*, 147 N.W.2d 100, 103 (Minn. 1966) (stating that “[e]ven though the decision of the trial court in the first order may have been wrong, if it is an appealable order it is still final after the time for appeal has expired”); *Dailey*, 709 N.W.2d at 631 (citing this aspect of *Dieseth* in a family law appeal).

The district court properly determined that husband is entitled to an offset for the \$1,153.68 car payment he made after the entry of the original judgment. We therefore affirm that aspect of the district court’s order.

**Affirmed in part, reversed in part, and remanded.**