

*This opinion is nonprecedential except as provided by
Minn. R. Civ. App. P. 136.01, subd. 1(c).*

**STATE OF MINNESOTA
IN COURT OF APPEALS
A22-0962**

In re the Matter of:

Elizabeth Joy Glirbas (n/k/a Elizabeth Joy Southwell), petitioner,
Appellant,

vs.

Joshua Robert Glirbas,
Respondent.

**Filed March 20, 2023
Affirmed
Cochran, Judge**

Hennepin County District Court
File No. 27-FA-13-8939

Elizabeth Joy Glirbas (n/k/a Elizabeth Joy Southwell), Albertville, Minnesota (pro se appellant)

Joshua Robert Glirbas, Maplewood, Minnesota (pro se respondent)

Considered and decided by Worke, Presiding Judge; Smith, Tracy M., Judge; and Cochran, Judge.

NONPRECEDENTIAL OPINION

COCHRAN, Judge

In this appeal from an order enforcing a stipulated dissolution judgment, appellant-mother argues that the district court abused its discretion by ordering her to amend her state and federal tax returns to remove the parties' minor child as a claimed

dependent for the 2021 tax year. Because the stipulated dissolution judgment granted respondent-father the exclusive right to claim the parties' minor child as a dependent on his 2021 tax returns, we conclude that the district court did not abuse its discretion. We therefore affirm.

FACTS

Appellant Elizabeth Southwell (mother) and respondent Joshua Glirbas (father) were married in 2001. The parties have two children: B.I.G., born in 2002, and B.J.G., born in 2005.

In 2014, the parties decided to divorce pursuant to a stipulated agreement. The district court incorporated the parties' agreement into a stipulated judgment dissolving their marriage.

The stipulated judgment addressed custody, parenting time, and child support. It granted joint legal custody of the children to the parties and awarded mother sole physical custody of the children. The stipulated judgment also awarded father parenting time and required father to pay child support. And, relevant to this appeal, the stipulated judgment specified who would be entitled to claim the children as dependents for tax purposes. The parties agreed that mother would be entitled to claim B.J.G. on her tax returns every year until B.I.G. became emancipated. But once B.I.G. became emancipated, mother could claim B.J.G. only in *even-numbered* years while father could claim B.J.G. in *odd-numbered* years. B.I.G. became emancipated in 2020.

Since 2014, when the district court entered the stipulated judgment, the district court has modified the judgment's parenting-time and child-support provisions in response to

motions brought by the parties. But the court has *not* modified the language of the stipulated judgment relating to tax-dependency exemptions.

Nevertheless, mother claimed B.J.G. as a dependent on her federal and state tax returns for 2021—a year that father was entitled to claim B.J.G. After discovering mother had done so, father filed a motion asking the district court to enforce the stipulated judgment by ordering mother to amend her 2021 tax returns to remove B.J.G. as a dependent so that father could claim B.J.G. for the 2021 tax year. Mother filed a responsive motion, requesting that the court deny father’s motion and modify the stipulated judgment to allow mother to claim B.J.G. “each year.”

The district court held a hearing on the matter. At the hearing and in her responsive motion filing, mother explained that she believed that she was entitled to claim B.J.G. as a dependent on her 2021 tax returns because, in her view, a 2020 parenting-time order had the effect of modifying the tax-dependency provision of the stipulated judgment. She also argued that her financial circumstances necessitated her claiming B.J.G. as a dependent. Father disagreed with mother’s characterization of her financial circumstances and argued that the stipulated judgment entitled him to claim B.J.G. as a dependent for the 2021 tax year.

In a written order, the district court granted father’s motion. The district court agreed with father’s interpretation of the stipulated judgment and rejected mother’s argument regarding the effect of the 2020 parenting-time order. Accordingly, the district court ordered mother to amend her 2021 state and federal taxes to “not claim [B.J.G.] as a dependent for the 2021 tax year.” But the district court did grant mother the right to claim

B.J.G. as a dependent on her tax returns from 2022 onward “for so long as [B.J.G.] can be claimed as a dependent.” Mother filed a motion for reconsideration, which the district court denied. Mother appeals.¹

DECISION

Mother argues that the district court abused its discretion by ordering her to amend her 2021 tax returns.² Because the district court properly enforced the terms of the stipulated judgment when it ordered mother to amend her tax returns, we discern no basis for reversal.

“Marriage-dissolution stipulations are a judicially favored means of simplifying and expediting dissolution litigation and are accorded the sanctity of binding contracts.” *Pooley v. Pooley*, 979 N.W.2d 867, 873 (Minn. 2022) (quotation omitted). For this reason, we treat a stipulated dissolution judgment as a contract for purposes of construction. *Nelson v. Nelson*, 806 N.W.2d 870, 872 (Minn. App. 2011). In construing a contract, we first consider de novo whether the contract language is clear or ambiguous. *Id.* “Contract language is ambiguous if it is reasonably susceptible to more than one interpretation.” *Id.* (quotation omitted). When contract language is unambiguous, we apply its plain meaning

¹ Father moved to dismiss this appeal under Minn. R. Civ. App. P. 142.02 because mother allegedly failed to (1) “file a motion to request to file an informal brief”; (2) provide father “with a copy of the April 25th hearing transcript;” and (3) provide father with two copies of her informal brief. This court denied father’s motion, concluding that mother had properly filed her informal brief and that father had received a copy of the hearing transcript.

² Mother does not challenge the district court’s decision granting mother the ability to claim B.J.G. going forward from 2022.

without reference to extrinsic evidence. *Id.* If there is ambiguity, we review the district court’s resolution of that ambiguity for clear error. *Suleski v. Rupe*, 855 N.W.2d 330, 339 (Minn. App. 2014) (“A district court’s determination of the meaning of an ambiguous judgment and decree provision is a fact question, which appellate courts review for clear error.”). But “[t]his court will not disturb an appropriate order to clarify, implement, or enforce terms of a [judgment], absent an abuse of discretion.” *Nelson*, 806 N.W.2d at 871.

Based on our review of the language of the stipulated judgment as applied to the undisputed facts of this case, we conclude that the district court properly interpreted the judgment as affording father the right to claim B.J.G. as a dependent for the 2021 tax year. The relevant language of the stipulated judgment states:

6. DEPENDENCY EXEMPTION. Minor Tax Exemption. [Mother] shall have the right to claim [B.J.G.] as a dependency exemption for federal and state income tax purposes and [father] shall have the right to claim [B.I.G.] as a dependency exemption for federal and state income purposes commencing in 2014.

Once [B.I.G.] can no longer be claimed, [mother] and [father] shall alternate years claiming [B.J.G.] as a dependency exemption for federal and state income tax purposes, with [mother] claiming [B.J.G.] in all even numbered years and [father] claiming [B.J.G.] in all odd numbered years.

. . . .

Neither party shall have any right to claim the children as dependency exemptions except as stated above. Both parties will execute whatever documents are necessary to effectuate this provision.

(Emphasis added.)

The language of this provision is clear and unambiguous. The plain language provides that, once B.I.G. is emancipated, father has the right to claim B.J.G. as a dependent in *odd-numbered* years and mother has the right to claim B.J.G. in *even-numbered* years. It also states that “[n]either party shall have any right to claim the children as dependency exemptions except as stated above.” And the record reflects that B.I.G. became emancipated in 2020. Accordingly, under the unambiguous terms of the stipulated judgment, only father was entitled to claim B.J.G. as a dependent for the 2021 tax year. Therefore, the district court properly concluded that the terms of the stipulated judgment prohibited mother from claiming B.J.G. as a dependent on her 2021 tax returns.

Nevertheless, mother argues that the district court abused its discretion by enforcing the dependency-exemption provision included in the stipulated judgment. “A district court abuses its discretion by making findings of fact that are unsupported by the evidence, misapplying the law, or delivering a decision that is against logic and the facts on record.” *Woolsey v. Woolsey*, 975 N.W.2d 502, 506 (Minn. 2022) (quotation omitted). Mother makes several arguments to support her contention that the district court’s order constitutes an abuse of discretion. For the following reasons, none of these arguments warrant reversal.

First, mother contends that the district court abused its discretion by failing to consider current federal law—namely, the Tax Cuts and Jobs Act of 2017, Pub. L. No. 115-97, 131 Stat. 2054 (TCJA)—when rendering its decision. Mother appears to argue that the TCJA, which temporarily suspended dependency exemptions and increased child

tax credits,³ nullified the tax-dependency provision of the parties' stipulated judgment. Mother further contends that she is entitled to claim B.J.G. as a dependent because the stipulated judgment did not award the child tax credits to either party and the law requires that she receive them as the custodial parent.⁴

As a preliminary matter, this argument is not properly before this court because mother makes the argument for the first time on appeal. Appellate courts "generally consider only those issues that the record shows were presented [to] and considered by the [district] court." *Thiele v. Stich*, 425 N.W.2d 580, 582 (Minn. 1988) (quotation omitted). Accordingly, we decline to reverse based on this claim of error.

Regardless, even if this argument were properly before us, it would not merit relief. Under federal and state law, a non-custodial parent may claim a minor child as a dependent on their tax returns if the parents agree to it. 26 U.S.C. § 152(c)(1), (e)(1)-(2) (2018) (providing that the custodial parent of a minor child is presumptively entitled to claim that child as a dependent on their federal tax returns unless the custodial parent releases their claim to the noncustodial parent); Minn. Stat. § 518A.38, subd. 7(a) (2022) (implying the same for state tax returns); *see* Minn. Stat. § 518A.38, subd. 7(d) (2022) (allowing a parent with less than ten percent of parenting time to claim a tax-dependency exemption pursuant

³ U.S. Internal Revenue Serv., *Tax Reform Basics for Individuals and Families* (Pub'n 5307) 7 (2020), <https://www.irs.gov/pub/irs-pdf/p5307.pdf> [<https://perma.cc/7YHP-K83K>].

⁴ For federal income tax purposes, the custodial parent of a minor child is the parent who has the minor child in their physical custody for more than half of the year. 26 U.S.C. § 152(e)(4)(A) (2018).

to the parents' agreement). Here, mother and father agreed that father would be entitled to claim B.J.G. as a dependent on his tax returns in odd-numbered years, regardless of other circumstances. Accordingly, mother's reliance on federal tax law is unpersuasive.

Second, mother argues that the district court abused its discretion by concluding that the tax-dependency provision of the 2014 stipulated judgment is still in effect and was not modified by a 2020 parenting-time order. To support this argument, mother notes that the district court's 2020 parenting-time order allocated less than ten percent of parenting time to father. She further argues that a parent with less than ten percent of parenting time is not entitled to a tax-dependency exemption under state law and therefore the 2020 parenting-time order resulted in a de facto modification of the tax-dependency provision of the stipulated judgment. We are not persuaded.

Although mother is correct that a parent "with less than ten percent of court-ordered parenting time" generally is not entitled to a tax-dependency exemption, parents can overcome this general rule by agreement. Minn. Stat. § 518A.38, subd. 7(d). Here, the parties reached such an agreement. Mother and father agreed (and the stipulated judgment reflects) both that father would be entitled to claim B.J.G. as a dependent on his tax returns in odd-numbered years once B.I.G. became emancipated, and that "[n]either party shall have any right to claim the children as dependency exemptions except as stated [in the stipulated judgment]." Moreover, the 2020 parenting-time order contains no language modifying the tax-dependency provision of the stipulated judgment. Accordingly, this argument is unavailing.

Third, mother argues that the district court abused its discretion by failing to make findings under Minn. Stat. § 518A.38, subd. 7(b) (2022), when it ordered mother to amend her 2021 tax returns to remove B.J.G. as a dependent. The statutory provision that mother relies on sets forth the factors that a district court is required to consider during the initial allocation of a tax-dependency exemption. Minn. Stat. § 518A.38, subd. 7(b). By contrast, here, the district court was not allocating tax-dependency exemptions—it was enforcing the existing allocation of the tax-dependency exemption for B.J.G., which was included in the stipulated judgment. There is no requirement that a district court make findings under Minn. Stat. § 518A.38, subd. 7(b), when it enforces a stipulated dissolution judgment. *See id.*; *Potter v. Potter*, 471 N.W.2d 113, 114 (Minn. App. 1991) (providing that “a [district] court may issue appropriate orders implementing or enforcing the provisions of a dissolution decree” without requiring specific findings). Accordingly, this argument is also unavailing.

Lastly, mother argues that the district court abused its discretion by failing to retroactively modify the stipulated judgment to allow mother to claim B.J.G. as a dependent for the 2021 tax year. During the hearing on father’s motion to enforce the tax-dependency provision of the stipulated judgment, mother asked the district court to deny father’s motion and to issue an order allowing mother to “claim [B.J.G.] each year.” In her accompanying affidavit, she similarly requested that the district court “enter an order making it clear that [she is] entitled to the dependency exemption for 2021 and until [B.J.G.] emancipates.” The district court apparently construed this request as a motion to prospectively modify the tax-dependency provision and granted mother “the sole right to

claim [B.J.G.] as a dependent for so long as she can be claimed as a dependent” from 2022 onward. Mother now contends that the district court’s decision to modify the tax-dependency provision prospectively only—as opposed to prospectively *and* retroactively—constitutes an abuse of discretion.

Mother’s argument, however, is not supported by any legal authority. Generally, we do not consider arguments that are unsupported by the law. *See State, Dep’t of Labor & Indus. v. Wintz Parcel Drivers, Inc.*, 558 N.W.2d 480, 480 (Minn. 1997) (declining to address an inadequately briefed issue); *Brodsky v. Brodsky*, 733 N.W.2d 471, 479 (Minn. App. 2007) (applying *Wintz* in a family-law appeal). Moreover, we discern no clear abuse of discretion on mere inspection. *See In re Welfare of Child of J.H.*, 968 N.W.2d 593, 602 n.7 (Minn. App. 2021) (“An assignment of error based on mere assertion and not supported by any argument or authorities in appellant’s brief is waived and will not be considered on appeal unless prejudicial error is obvious on mere inspection.” (quotation omitted)), *rev. denied* (Minn. Dec. 6, 2021). We therefore decline to address the merits of this argument.

In sum, the district court did not abuse its discretion by enforcing the tax-dependency provision of the parties’ stipulated dissolution judgment and by ordering mother to amend her 2021 tax returns accordingly.

Affirmed.