**STATE OF MINNESOTA**
**IN COURT OF APPEALS**
**A25-0406**

In re the Marriage of:

Amanda Joy LeMont, petitioner,
Respondent,

vs.

Travis Jerome LeMont,
Appellant.

**Filed December 29, 2025**
**Affirmed in part and remanded**
**Slieter, Judge**

Morrison County District Court
File No. 49-FA-23-417

Cody D. Schmidt, Gammello-Pearson, PLLC, Baxter, Minnesota (for respondent)

Lori L. Athmann, Jovanovich, Dege & Athmann, P.A., St. Cloud, Minnesota (for appellant)

Considered and decided by Smith, Tracy M., Presiding Judge; Slieter, Judge; and Harris, Judge.

**NONPRECEDENTIAL OPINION**

**SLIETER**, Judge

In this appeal from a judgment and decree of dissolution (J&D), appellant argues that the district court: (1) made clearly erroneous findings and improper rulings regarding child support; (2) made clearly erroneous findings in its division of the marital estate, leading to an incorrect equalization payment; (3) erroneously ordered him to be responsible for some of the children's extracurricular expenses and a portion of their future vehicle expenses; and (4) did not make the necessary findings regarding the statutory factors in allocating the income-tax dependency exemption to respondent.

Because appellant has not demonstrated that the district court committed reversible error in relation to division of the parties' 2022 tax liability, valuation of his business tools, and allocation of the income-tax dependency exemptions, we affirm in part. However, because insufficient factual findings exist to afford meaningful review on all other issues raised by appellant, we also remand.

## FACTS

Appellant Travis Jerome LeMont (Father) and respondent Amanda Joy LeMont (Mother) married in April 2017 and together have two minor children. Shortly after the parties' separation, Mother filed a dissolution petition in March 2023.

The parties stipulated to joint physical custody and joint legal custody. They additionally agreed to a parenting schedule in which the children would primarily live with Mother, and Father would have overnight parenting time every other weekend and evening parenting time each Wednesday. The agreement established a holiday parenting schedule and included a provision that each parent would receive three nonconsecutive vacation weeks each year.

The district court held a one-day court trial in June 2024 to address the remaining financial and property issues. Following the trial, the district court entered a J&D which incorporated the parties' stipulation regarding custody and parenting time. We next highlight the district court's findings and conclusions relevant to the issues in this appeal.

***Child Support***

In calculating child support, the district court first made findings as to the parties' incomes. Father is a self-employed owner of a flooring business. Mother argued that Father's annual gross income should be calculated at $114,118 based on his 2022 tax return. Father countered that his 2022 income was atypical due to a "large, lucrative project" secured by his business and argued that his income should be more closely aligned with his 2023 tax return at $97,002. The district court found that "averaging the disputed amounts" was appropriate and calculated Father's annual gross income as $127,365.48, or $10,613.79 per month.

Regarding Mother's income, the district court noted that Mother is a licensed practical nurse working 32 hours per week at a $24.20 hourly rate and, despite Father's arguments to the contrary, found that she is not voluntarily underemployed and accordingly declined to impute additional income to her. It found Mother's gross monthly income to be $3,353.

Based on these incomes, the district court found that Father's share of parental income for child support (PICS) is 76% and that Mother's share is 24%. It also found that, for the child-support calculation, Mother has 287 annual overnights, and Father has 78 annual overnights. From these findings, the district court required that Father pay $1,525 in monthly basic support and $200 in monthly medical support for the parties' children. The district court also obligated Father to pay $32,025 in retroactive support. To secure this child-support obligation, the district court required that Father obtain a life-insurance policy providing a death benefit of $275,000.

***Division of Marital Estate and Equalization Payment***

Pertinent to the issues on appeal, the district court also ordered that each party be individually responsible for any tax liabilities they individually incurred in 2022 and 2023. The district court additionally valued Father's work tools at $10,000.

In calculating the equalization payment, the district court found that the gross amount Mother owed Father was $36,568.41. Regarding the amount Father owed Mother, the district court found that Father is responsible for reimbursing Mother $18,339.06 for the children's activity fees, his PICS portion of the children's medical expenses, and Mother's medical and dental insurance premiums. The district court explained that this amount includes $5,380.68 that Father owes Mother as part of a personal-property settlement. When adding Father's $32,025 in retroactive child support, the district court calculated that the gross amount Father owes Mother was $50,364.06. Offsetting this amount by the $36,568.41 that Mother owes Father, the district court found that the net amount Father owed Mother was a final equalization payment of $13,795.65.

***Extracurricular and Children Vehicle Expenses***

In allocating extracurricular expenses, the J&D required that Father be solely responsible for costs of extracurricular activities in which the children have been historically involved and that the parties should divide expenses associated with other extracurricular activities according to the PICS percentages.

The J&D additionally provided that, when a minor child obtains a driver's license, the parties shall split the cost of acquiring a vehicle and its insurance according to the PICS percentages, up to $10,000.

***Income-Tax Dependency Exemption***

The J&D included a provision allowing Mother to claim both children on her state and federal income returns. The district court explained that "in review of the financial resources of each party, . . . [Mother's] ability to provide for the needs of the children would be negatively impacted should she not receive the dependency exemption." The district court added that, in reaching this conclusion, it "considered [Mother's] income compared to [Father's], [Mother's] reasonable monthly expenses, and that [Mother] has the children more than 75% of the overnights." Father filed a motion for amended findings which, for purposes of the issues on appeal, the district court denied.

Father appeals.

**DECISION**

**I. The district court's child-support order must be remanded for additional findings.**

In challenging the child-support award, Father argues that the district court made a mathematical error in calculating his income, erroneously failed to impute additional income to Mother, and accordingly adopted an erroneous PICS percentage and awarded an inaccurate amount of retroactive support. He relatedly challenges the requirement that he obtain life insurance to secure this support obligation.

A district court has broad discretion to provide for the support of the parties' children. *Rutten v. Rutten*, 347 N.W.2d 47, 50 (Minn. 1984). An abuse of discretion occurs when a district court sets support in a manner that is against logic and the facts on the record, or it misapplies the law. *See id.* (addressing the setting of support in manner that is against logic and facts on the record); *Sefkow v. Sefkow*, 427 N.W.2d 203, 210 (Minn. App. 1988) (addressing an improper application of law). "A court's determination of income must be based in fact and will stand unless clearly erroneous." *Newstrand v. Arend*, 869 N.W.2d 681, 685 (Minn. App. 2015) (quotations omitted), *rev. denied* (Minn. Dec. 15, 2015).

Additionally, "[p]articularized findings are necessary to facilitate appellate review, to ensure that prescribed standards are utilized by the [district] court, and to satisfy the parties that an important question is fairly considered and decided by the [district] court." *Reyes v. Schmidt*, 403 N.W.2d 291, 293 (Minn. App. 1987) (quotation omitted); *see also In re Civ. Commitment of Spicer*, 853 N.W.2d 803, 807, 809, 813 (Minn. App. 2014) (reversing and remanding a district court's grant of a petition for civil commitment because the district court failed to make "findings of fact that are sufficiently particular to permit meaningful appellate review").

Minn. Stat. § 518A.34 (2024) addresses calculation of child-support obligations. In making this calculation, a district court first calculates the obligor's basic-support obligation by determining each parent's gross income; calculating each parents' PICS and corresponding PICS percentages; determining the combined basic-support obligation; and applying a parenting-expense adjustment formula to calculate the obligor's basic-support obligation. *Id.* (b)(1)-(6). A district court separately computes child-care support and medical-support obligations and then combines these calculations with the basic-support obligation to calculate a presumptive child-support obligation. *Id.* (a), (h). "[C]ertain adjustments or credits may apply based on whether the parents have nonjoint children and each parent's amount of parenting time." *Haefele v. Haefele*, 837 N.W.2d 703, 708 (Minn. 2013); *accord* Minn. Stat. §§ 518A.34(c), .36 (2024). A district court may deviate from the presumptive child-support obligation as provided in Minn. Stat. § 518A.43 (2024).

***Calculation of Father's Income***

As described above, Mother argued that Father's annual gross income is $114,118 and Father argued that his annual income should be $97,002. In calculating the parties' income, the district court found "that averaging the disputed amounts is warranted under the circumstances" and, based on the averaging, found Father's monthly gross income to be $10,613.79 and annual gross income to be $127,365.48. The district court, however, does not explain what it meant by the phrase "disputed amounts." If the district court meant "disputed amounts" to refer to the incomes identified in the district court's findings as noted above, an average of these amounts would have resulted in an income of $105,560, an amount substantially less than the district court's calculation of $127,365.48. Nor are we otherwise able to discern how the district court reached its finding of Father's income.

We therefore conclude that there are insufficient findings to permit appellate review of the district court's calculation of Father's income and accordingly remand for additional findings. *See Reyes*, 403 N.W.2d at 293.

***Calculation of Mother's Income***

Father relatedly challenges the district court's finding of Mother's gross income. He argues that Mother is not employed full time because she works 32 hours per week. He contends that, based on this fact, the district court should have imputed additional income to Mother.

Father relies on Minn. Stat. § 518A.32, subd. 1 (2024), which provides:

> If a parent is voluntarily unemployed, underemployed, or employed on a less than full-time basis, . . . child support must be calculated based on a determination of potential income. For purposes of this determination, it is rebuttably presumed that a parent can be gainfully employed on a full-time basis. As used in this section, "full time" means 40 hours of work in a week *except in those industries, trades, or professions in which most employers, due to custom, practice, or agreement, use a normal work week of more or less than 40 hours in a week.*

(Emphasis added.)

In calculating Mother's income, the district court explained that, after considering the parties' testimony and evidence, Mother "is not voluntarily underemployed and that a 32-hour work week is typical in [Mother's] industry." Mother's trial testimony supports this explanation. Notedly, she testified that 32 hours per week is considered full time in her department, that working less than 40 hours per week is similarly common in her department, and her hours entitle her to full-time benefits. By relying on Mother's testimony, the district court made an implicit credibility finding, and appellate courts defer to a district court's credibility findings. *Lewis v. Comm'r of Pub. Safety*, 737 N.W.2d 591, 594 (Minn. App. 2007). Because the record supports the district court's finding that a 32-hour work week is typical in Mother's industry, we discern no error in the district court's calculation of Mother's income. *See In re Civ. Commitment of Kenney*, 963 N.W.2d 214, 221 (Minn. 2021) (explaining that a finding is clearly erroneous if it is "manifestly contrary to the weight of the evidence or not reasonably supported by the evidence as a whole" (quotation omitted)).

***Calculation of Parenting Time***

Father further argues that the district court improperly calculated the number of overnights in determining the parenting-time expense adjustment. The district court found that, for purposes of calculating child support, Mother has 287 annual overnights while Father has 78 annual overnights. Father contends that this figure improperly excludes his parenting time for three nonconsecutive weeks of vacation each year and at least three holiday/non-school-day overnights.

Under the calculation of the parenting-expense adjustment, the amount of parenting time impacts a parent's support obligation. *See* Minn. Stat. § 518A.36, subd. 2. "[T]he percentage of parenting time means the percentage of time a child is scheduled to spend with the parent during a calendar year according to a court order averaged over a two-year period." *Id.*, subd. 1(a). In determining this percentage, a district court may calculate "the number of overnights or overnight equivalents that a parent spends with a child pursuant to a court order." *Id.*

It is unclear from the J&D how the district court arrived at its calculation that Father has 78 annual overnights with the children given that this number only appears to cover Father's school-year, weekend-overnight parenting time but does not consider Father's summer parenting time or certain holiday parenting time for the entire year. Because we are unable to discern how the district court arrived at this number, we remand for additional findings regarding the district court's calculation of Father's parenting time. *See Reyes*, 403 N.W.2d at 293.

***Life Insurance***

Father challenges the district court's requirement that he obtain a life-insurance policy to secure his support obligation, arguing that Mother made no request for such a policy outside her proposed J&D and that the district court made no findings about his ability to secure the policy. Whether to require a child-support obligor to provide life insurance on the obligor's life to insure his or her support obligation is discretionary with the district court. *Hunley v. Hunley*, 757 N.W.2d 898, 900-01 (Minn. App. 2008).

Pursuant to Minn. Stat. § 518A.71 (2024), "[i]n all cases when . . . support payments are ordered, the court may require sufficient security to be given for the payment of" these expenses. *See Hunley*, 757 N.W.2d at 900 ("Minnesota law permits district courts to impose life insurance as security for child support payments because child support does not end with the obligor's death."). In *Hunley*, this court affirmed a district court's requirement that the child-support obligor—the mother—obtain a life-insurance policy as security for child support. *Id.* at 901-02. In doing so, this court explained that the obligor made significantly more money than the obligee and that, "if tragedy befell her, the welfare of her children would be seriously impacted." *Id.* at 901. Likewise, here, the district court explained that "[s]o long as a child of the parties remains a minor, [Father] shall name [Mother], or a trust for the benefit of the children, as a beneficiary of a life-insurance policy on [his] life, providing a net death benefit of $275,000." The district court's decision to require that Father obtain life insurance was, therefore, within its discretion. However, because the J&D made insufficient findings underlying the basis for arriving at this amount, we remand for additional findings. We note that, because we are separately remanding for additional findings regarding child support which may result in a different child-support amount, any changes to the child-support award may impact the amount of the life-insurance policy.

## II. The district court did not clearly err in allocating the parties' 2022 income-tax liabilities and in valuing Father's tools, but we remand for additional findings on the calculation of the equalization payment.

Father challenges the division of the marital estate, arguing that the district court improperly ordered each party to be individually responsible for tax liabilities incurred in 2022 and erroneously valued his business tools. He additionally contests the district court's calculation of the equalization payment. We address each in turn.

In a dissolution proceeding, a district court "shall make a just and equitable division of the marital property of the parties without regard to marital misconduct, after making findings regarding the division of the property." Minn. Stat. § 518.58, subd. 1 (2024). A district court "need not make an equal division of the property." *Brockman v. Brockman*, 373 N.W.2d 664, 665 (Minn. App. 1985). "A [district] court has broad discretion in evaluating and dividing property in a marital dissolution and will not be overturned except for abuse of discretion. [Appellate courts] will affirm the [district] court's division of property if it had an acceptable basis in fact and principle even though [the reviewing court] might have taken a different approach." *Antone v. Antone*, 645 N.W.2d 96, 100 (Minn. 2002) (citation omitted).

### *2022 Income-Tax Liabilities*

The parties filed separate income-tax returns for the years 2022 and 2023 although they were still married. Father contests the provision in the J&D that requires the parties to be individually responsible for tax liabilities incurred in the 2022 tax year. He does not, however, contest the same provision for the 2023 tax year.

The relevant provision in the J&D states that "[e]ach party shall be individually responsible for any tax liabilities incurred from tax years 2022 and 23." In challenging this provision, Father argues that, because the family had a practice of not paying income taxes until the tax returns were prepared and the family resided as a single unit until February 1, 2023, the parties equally benefited from not paying taxes throughout the year by maximizing their disposable income. Therefore, Father maintains, it was improper to require him to be responsible for his individual tax liabilities totaling $26,596 and requiring that Mother only be responsible for her $5,813 in tax liabilities.

Father principally relies on *Chamberlain v. Chamberlain* in support of his argument. 615 N.W.2d 405 (Minn. App. 2000). In *Chamberlain*, we affirmed a provision in a J&D that required the ex-wife to share in her divorced husband's income-tax liability, noting that: the parties typically paid taxes one or two years late; the ex-wife refused to file joint tax returns, which would have decreased collective tax liability; and the ex-husband's "failure to pay taxes timely freed up cash that both parties spent." *Id.* at 414. Pointing to *Chamberlain*, Father argues that the parties similarly benefited from not paying taxes during the 2022 calendar year when they resided as a family unit and that Mother refused to file joint tax returns in 2022, which would have decreased their collective tax liability. We are unpersuaded.

*Chamberlain* addressed whether the district court acted within its discretion by requiring the ex-wife to pay a portion of the ex-husband's tax liabilities. *Id.* From

*Chamberlain*, it does not follow that the district court necessarily abuses its discretion in coming to a contrary conclusion. Given the district court's significant discretion in dividing the marital estate, it acted within its discretion by requiring the parties to be responsible for their individual 2022 tax liabilities.

***Business Tools***

Father, in challenging the district court's valuation of his business tools at $10,000, as Mother requested, argues that this amount improperly included a $3,000 floor sander "which he undisputedly did not own." We review this factual finding for clear error. *Rasmussen v. Two Harbors Fish Co.*, 832 N.W.2d 790, 797 (Minn. 2013).

In valuing the tools, the district court referenced testimony from Mother's father, T.V., who indicated that Father told him that he owns all of his tools. By awarding the value of $10,000 which Mother requested, the district court made an implicit credibility determination to which appellate courts defer. *Lewis*, 737 N.W.2d at 594. Although T.V. did not unequivocally state that Father owned every tool, it is not clearly erroneous for the district court to have interpreted the testimony accordingly. The district court therefore did not clearly err by valuing Father's tools at $10,000.

***Equalization Payment***

In calculating the final equalization payment of $13,795.65, the district court found that Father is responsible for $18,339.06 in expense reimbursements related to the minor children's activity fees, medical expenses, and insurance premiums. Father contests this finding, arguing that there is no evidentiary support for this amount because Mother only requested, and provided evidence for, expenses totaling $8,429.27. The district court appeared to include a $5,380.68 personal-property settlement in this calculation, and Father relatedly contends that the record lacks evidence of such an agreement.

The specific provision challenged by Father in the J&D states that Father "is responsible for $18,339.06 in expense reimbursements for the minor children's activity fees, medical bills for the minor children, his 76% PICS portion for medical expenses and optical bills for the minor children, and [Father's] medical and dental insurance premiums to [Mother]."[1] Although the district court explained the types of expenses underlying the calculation, it does not fully explain how it arrived at $18,339.06 as the amount of the expense reimbursement. As Father notes, Mother requested that Father pay her "$8,429.27 . . . for medical bills and optical bills for the children and [Father], medical and dental premiums for [Father], and activity fees of the children." Our review of the record does not reveal an agreement between the parties that Father pay Mother $5,380.68 in a personal-property settlement. Because we are unable to discern the district court's basis for finding that Father is responsible for at least part of the $18,339.06 in expense reimbursements, we conclude that there is insufficient information to review this finding and accordingly remand for additional findings. *See Reyes*, 403 N.W.2d at 293.

[1] We note that any changes to the PICS percentages on remand would necessarily impact these expenses to the extent they are based on PICS percentages.

## III. Remand is necessary for additional findings on the allocation of the children's extracurricular expenses and prospective vehicle expenses.

***Extracurricular Expenses***

Father challenges a provision of the J&D that provides that he shall be solely responsible for the costs of extracurricular activities in which the children have historically participated. The J&D included the following conclusion of law:

> [Father] shall be solely responsible for the cost of extracurricular activities and associated equipment that the children have been historically involved in, including, but not limited to: bowling, baseball, dance, and basketball. For all new types of activities or sports, the parties shall divide the cost according to the PICS. All expenses over $250 shall be agreed upon in writing before a party is to assume liability for the costs.

Father argues that expenses for extracurricular activities fall under the definition of child support such that, when ordering an additional amount for such expenses, the district court imposed an upward deviation of child support and failed to make findings to support this upward deviation.

Child support refers to payment "for basic support, child care support, and medical support." Minn. Stat. § 518A.26, subd. 20 (2024). Basic support, in turn, includes expenses related to "a child's housing, food, clothing, transportation, and education costs, and other expenses relating to the child's care." *Id.*, subd. 4 (2024). District courts must follow the procedures set forth in Minn. Stat. § 518A.34 in calculating the presumptive child-support obligation.

To deviate from a presumptive child-support obligation, district courts must consider the eight factors set forth in Minn. Stat. § 518A.43, subd. 1. These factors are

(1) the parties' financial circumstances, (2) the extraordinary needs of the children, (3) the standard of living the child would enjoy if the parents were living together, (4) "whether the child[ren] reside[] in a foreign country for more than one year" with a materially different cost of living, (5) the party receiving the tax exemption and corresponding benefits, (6) the parties' debts, (7) the obligor's total payments as they relate to wage-garnishment limitations, (8) and impact on a reunification plan in cases involving court-ordered out-of-home placement. Minn. Stat. § 518A.43, subd. 1.

The district court made no finding that it was intending Father's obligation to pay for extracurricular activities to be an upward deviation from the child-support guidelines. And, assuming that the district court so intended, the J&D fails to demonstrate a complete analysis of the statutory factors. Though the district court found that Mother could not afford these expenses, it did not make specific findings that Father can afford them as is required under factor one. And the district court made no findings as to the other relevant factors (the record suggests that factors four, seven, and eight are inapplicable). We therefore remand for additional findings on this issue. *See Reyes*, 403 N.W.2d at 293.

***Vehicle Expenses for Children***

Father additionally challenges the following provision of the J&D: "When a minor child obtains their driver's license, the parties shall split the cost, up to $10,000, of the child's vehicle and insurance according to the PICS." He argues that Mother made no request for this provision and there was no evidence presented for this provision at trial. The district court made no findings explaining the basis for the district court's allocation of vehicle expenses and our review of the record confirms an absence of any evidence to support this finding. We therefore remand for additional findings. *See id.*

**IV. The district court acted within its discretion when it allocated the income-tax dependency exemption to Mother.**

Father challenges the allocation of the income-tax dependency exemption to Mother, arguing that the district court failed to make findings on the required statutory factors.

We review a district court's allocation of an income-tax dependency exemption for an abuse of discretion. *See Ludwigson v. Ludwigson*, 642 N.W.2d 441, 449 (Minn. App. 2002) ("The allocation of federal-tax exemptions is within the [district] court's discretion."). In allocating a tax exemption, a district court "shall consider . . . (1) the financial resources of each party; (2) if not awarding the dependency exemption negatively impacts a parent's ability to provide for the needs of the child; (3) if only one party or both parties would receive a tax benefit from the dependency exemption; and (4) the impact of the dependent exemption on either party's ability to claim" certain federal tax credits or subsidies. Minn. Stat. § 518A.38, subd. 7 (2024).

Contrary to Father's argument, the district court considered the relevant factors. In its J&D findings, the district court explained, "in review of the financial resources of each party, that [Mother's] ability to provide for the needs of the child would be negatively impacted should she not receive the dependency exemption." The district court added that, "[i]n reaching this conclusion, the Court considered [Mother's] income compared to [Father's], [her] reasonable monthly expenses, and that [Mother] has the children more than 75% of the overnights." This explanation demonstrates that the district court considered the parties' financial resources, Mother's ability to provide for the children's needs without the exemption, and that only Mother would receive this exemption. As to factor four, regarding which the district court made no findings, Father does not claim, nor does the record indicate, that the statutorily enumerated tax subsidies are relevant to the income-tax dependency exemption. We therefore affirm the district court's allocation of the income-tax dependency exemption to Mother. Our decision does not preclude the parties from addressing this issue upon a showing of a substantial change in these factors as a result of other issues for which we have ordered a remand.

The district court maintains its discretion upon remand whether to rely on the existing record or reopen the record. Also, to the extent the findings of fact the district court makes on remand require or allow alteration of its other decisions, it shall have the authority to make whatever adjustments to those other decisions it deems equitable. To the extent it, on remand, adjusts its other decisions, it shall adequately explain those adjustments.

**Affirmed in part and remanded.**