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parties in the case and its use in other cases is limited. R. 1:36-3.

SUPERIOR COURT OF NEW JERSEY
APPELLATE DIVISION
DOCKET NO. A-4002-16T2

KATHLEEN KELLY KRENZ,

Plaintiff-Respondent,

v.

ROLF-DIETER KRENZ,

Defendant-Appellant.

Submitted February 14, 2018 — Decided April 2, 2018

Before Judges Currier and Geiger.

On appeal from Superior Court of New Jersey,
Chancery Division, Family Part, Essex County,
Docket No. FM-07-0905-12.

Rolf-Dieter Krenz, appellant pro se.

Kathleen Kelly, respondent pro se.

PER CURIAM

In this matrimonial action, defendant Rolf-Dieter Krenz appeals from the April 12, 2017 post-judgment order that determined the parties' respective shares of certain tax liabilities and escrowed funds. After a review of the arguments in light of the record and applicable principles of law, we affirm.

The parties separated after a sixteen-year marriage and were divorced in June 2014. A pendente lite order for support required defendant to pay a percentage of his bonuses to plaintiff, Kathleen Kelly Krenz, and a percentage into an escrow account. He did so through December 2013. Some of the escrowed funds were used for repairs to the marital home and for the parties' 2012 and 2013 tax liabilities. A tax refund received in 2014 was deposited into the account.

The parties engaged in extensive motion practice regarding the allocation of their 2013 federal and state tax liabilities paid from the escrow funds and the distribution of the remaining escrowed funds. A June 12, 2014 order stated, in pertinent part, that the parties "shall each pay their pro rata share of the 2013 taxes based upon their income for 2013. The parties' accountant . . . shall determine each party's pro rata share of the 2013 tax liability within ten (10) days from the date hereof." The tax refund was to be similarly divided per the accountant's calculations.

The court-ordered accounting and tax analysis was never conducted. Instead, both parties moved for a distribution of the escrowed funds. The Family Part judge held a plenary hearing and requested tax documents. On April 12, 2017, the judge issued a detailed written statement of reasons and order resolving the

allocation of the parties' tax liabilities and determining a distribution of the escrowed funds. In doing so, she determined each parties' respective percentage of the 2013 total earned income. The judge then applied those percentages to establish the parties' tax obligations and settle the distribution of the remaining escrowed funds. Defendant appeals from that order.

Defendant argues on appeal that the trial judge erred in 1) failing to assess a tax liability to plaintiff for the portion of his bonus that she received during the pendency of the divorce; and 2) her allocation of the escrow account.

We review the Family Part judge's findings in accordance with a deferential standard of review, recognizing the court's "special jurisdiction and expertise in family matters." Cesare v. Cesare, 154 N.J. 394, 413 (1998). Thus, "findings by the trial court are binding on appeal when supported by adequate, substantial, credible evidence." Id. at 411-12 (citing Rova Farms Resort, Inc. v. Inv'rs Ins. Co., 65 N.J. 474, 484 (1974)).

The arguments asserted by defendant in this appeal were considered and rejected by the motion judge. Defendant argued that the determination of plaintiff's pro rata share of the 2013 tax liability should include the monies she received pendente lite as her share of defendant's bonus. The judge disagreed, and referred to her prior orders, which did not state that the pendente

lite support payments were taxable. To the contrary, the May 15, 2012 support order expressly stated that the income was not taxable. We discern no abuse of discretion in the judge's ruling to remain consistent with her orders entered previously in this litigation. The court ordered the pendente lite support without tax consequences for either party. Defendant's bonus monies were part of those support payments. We see no basis on which to disturb the April 12, 2017 determination not to include the bonus monies as taxable income to plaintiff.

As to the distribution of the remaining escrow funds, the March 24, 2014 order provided that

[a]ny pre-complaint funds shall be divided between the parties on a 50/50 basis. Any post-complaint funds shall be distributed to defendant The court is treating the pre-complaint portion as a marital asset that is to be divided equally between the parties. The post-complaint portion is not an asset and since it was used in determining defendant's alimony obligation, plaintiff is not entitled to those funds.

Throughout his certifications submitted in support of the various motions and cross-motions, defendant stated that the monies in the escrow account were both pre-complaint and post-complaint bonus earnings. The trial judge used defendant's representations to determine the allocation of monies. She applied the determined percentage to pre-complaint earnings and divided

those equally. The post-complaint monies were distributed to defendant.

We are satisfied that the trial judge's order was supported by the credible evidence in the record. She considered numerous certifications presented by the parties, held oral argument and a plenary hearing, and carefully analyzed the pertinent tax documents. Thereafter, the judge reached a well-reasoned determination of the parties' issues.

Affirmed.

I hereby certify that the foregoing
is a true copy of the original on
file in my office.


CLERK OF THE APPELLATE DIVISION