

SUPREME COURT OF THE STATE OF IDAHO

Amy S. Baruch v. William P. Clark

154 Idaho 732 (2013) · No. 39224 · Decided May 31, 2013

SUMMARY

The Idaho Supreme Court affirmed the district court’s judgment in a divorce-related property division dispute. The court upheld the classification of the Schwab 3713 retirement account and Veltex distributions as community property, while approving a different valuation method for Amy Baruch’s 401(k).

CASE DETAILS

COURT	Supreme Court of the State of Idaho
WRITING FOR THE COURT	W. Jones; Burdick; Eismann; J. Jones; Horton
JURISDICTION	Idaho
DECIDED	May 31, 2013
DOCKET	39224
DISPOSITION	affirmed
PROCEDURAL POSTURE	Appeal from the Idaho district court's affirmance of a magistrate court judgment dividing marital property in a divorce action.
STANDARD OF REVIEW	The Supreme Court reviews the district court's decision when the district court acts in its appellate capacity and reviews legal issues de novo. Division of community property is reviewed for abuse of discretion under a three-part inquiry: whether the lower court perceived the issue as discretionary, acted within the bounds of its discretion and applicable legal standards, and reached its decision through an exercise of reason.
PRECEDENTIAL VALUE	published precedential opinion
PARTIES	William P. Clark v. Amy S. Baruch

TOPICS

- equitable distribution
- community property
- divorce
- standard of review
- appellate procedure

PRACTICE AREAS

QUESTIONS PRESENTED

1. Whether the district court erred in affirming the magistrate court's different valuation and distribution methods for Amy's 401(k) and Clark's Schwab 3713 account.
2. Whether the Veltex distributions were income earned during marriage and therefore presumptively community property rather than capital gains or separate property.
3. Whether Amy was entitled to attorney fees on appeal under Idaho Code section 12-121 and Idaho Appellate Rule 41.

HOLDINGS

1. The magistrate court did not abuse its discretion by using the Maslen approach to value and divide Amy's 401(k), awarding her premarital balance as separate property and treating the marital increase as community property.
2. The district court properly affirmed the classification of the Schwab 3713 account as community property rather than awarding its full value as Clark's separate property.
3. The Veltex distributions were income derived during marriage from business investments and were therefore community property.
4. Amy was not entitled to attorney fees on appeal because Clark's appeal was not frivolous, unreasonable, or without foundation.

KEY QUOTATIONS

"Because the provisions of retirement plans vary so greatly from plan to plan, both in the manner of funding and also in the administration of the plans, and because the circumstances in each case are so varied, we decline to state a single inflexible rule for calculating the community interest or value of retirement plans" (154 Idaho at 738)

"The mere fact that Bill was able to avoid a tax consequence because he transferred money from Schwab 3713 into another IRA does not render all three accounts as separate entities one account." (154 Idaho at 739)

FACTUAL BACKGROUND

Amy Baruch and William Clark were married in 2000 and divorced after Amy filed for divorce in 2009. During the marriage, community funds were contributed to Clark's premarital Schwab 3713 retirement account, and funds were transferred among that account, other IRAs, and Clark's business investments. Clark also received distributions from entities involved in developing the Veltex building, where development activity occurred during the marriage. The magistrate court treated the Schwab 3713 account and the Veltex distributions as community property, and the district court affirmed.

PROCEDURAL HISTORY

The magistrate court classified and divided the parties' retirement accounts and the Veltex-related distributions as community or separate property and entered a divorce decree. William Clark moved to alter or amend the findings and judgment, but the motion was denied. The district court affirmed, and Clark appealed to the Idaho Supreme Court, which affirmed the district court.

DISPOSITION

affirmed

CASES CITED

- Dunagan v. Dunagan, 147 Idaho 599, 213 P.3d 384 (2009)
- Losser v. Bradstreet, 145 Idaho 670, 183 P.3d 758 (2008)
- Carter v. Zollinger, 146 Idaho 842, 203 P.3d 1241 (2009)
- Maslen v. Maslen, 121 Idaho 85, 822 P.2d 982 (1991)
- McCoy v. McCoy, 125 Idaho 199, 868 P.2d 527 (Ct. App. 1994)
- Carter v. Zollinger, 146 Idaho 842, 203 P.3d 1241 (2009)
- Hiatt v. Hiatt, 94 Idaho 367, 487 P.2d 1121 (1971)
- Barton v. Barton, 132 Idaho 394, 973 P.2d 746 (1991)
- Houska v. Houska, 95 Idaho 568, 512 P.2d 1317 (1973)
- Stahl v. Stahl, 91 Idaho 794, 430 P.2d 685 (1967)
- Evans v. Evans, 92 Idaho 911, 453 P.2d 560 (1969)
- Kohringer v. Robertson, 137 Idaho 94, 44 P.3d 1149 (2002)
- Banner Life Ins. Co. v. Mark Wallace Dixson Irrevocable Trust, 147 Idaho 117, 206 P.3d 481 (2009)
- Weilmunster v. Weilmunster, 124 Idaho 227, 858 P.2d 766 (Ct. App. 1993)
- Speer v. Quinlan, 96 Idaho 119, 525 P.2d 314 (1974)
- Bliss v. Bliss, 127 Idaho 170, 898 P.2d 1081 (1995)
- Swope v. Swope, 122 Idaho 296, 834 P.2d 298 (1992)
- Owner-Operator Indep. Drivers Ass'n v. Idaho Pub. Utils. Comm'n, 125 Idaho 401, 871 P.2d 818 (1994)
- Backman v. Lawrence, 147 Idaho 390, 210 P.3d 75 (2009)

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