

Circuit Court for Howard County
Case No. 13-C-13-096753
The Honorable Timothy J. McCrone

UNREPORTED
IN THE COURT OF SPECIAL APPEALS
OF MARYLAND

No. 83

September Term, 2016

JACQUELINE M. EASLEY

v.

DONALD J. EASLEY

Nazarian,
Friedman,
Zarnoch,
(Senior Judge, Specially Assigned),

JJ.

Opinion by Friedman, J.

Filed: April 25, 2017

*This is an unreported opinion, and it may not be cited in any paper, brief, motion, or other document filed in this Court or any other Maryland Court as either precedent within the rule of stare decisis or as persuasive authority. Md. Rule 1-104.

This appeal concerns two paragraphs of a Settlement Term Sheet (“Term Sheet”) agreed to by Jacqueline M. Easley (“Ms. Easley”) and Donald J. Easley (“Mr. Easley”), appellant and appellee here, respectively, during their divorce proceeding. After a hearing, the Circuit Court for Howard County granted Mr. Easley’s oral Motion for Judgment, and denied Ms. Easley’s “Motion to Enforce Court Order.”

On appeal, Ms. Easley raises two issues for our review.¹ She argues that the circuit court erred: (1) when it found that the Term Sheet did not require Mr. Easley to pay the capital gains taxes incurred when she sold investment assets during the 2014 tax year; and (2) when it found that the Term Sheet did not require Mr. Easley to pay certain other fees that resulted from filing her 2014 tax returns separately.

For the reasons explained below, we reverse the judgment of the circuit court on its interpretation of the Term Sheet. That does not mean, however, that Mr. Easley must automatically pick up the tab on the sizable capital gains taxes incurred by Ms. Easley. This is because we remand for the circuit court to determine whether Ms. Easley violated the implied covenant of good faith and fair dealing when she sold the investment assets. As far as the fees requested by Ms. Easley, we first affirm the circuit court’s denial of Ms. Easley’s claim for attorney’s fees. We reverse and remand for the circuit court to determine whether Mr. Easley is responsible for the late-filing fees and forensic accounting fees, the

¹ Ms. Easley presents these two issues as eight separate questions, but we will combine the questions in our discussion for the sake of clarity.

outcome of which may depend on whether Ms. Easley violated the implied covenant. Lastly, we reverse the circuit court's decision on the tax preparation fees and remand for the circuit court to determine the amount of such fees paid by Ms. Easley that should be reasonably charged to Mr. Easley.

BACKGROUND

Mr. and Ms. Easley were married on June 20, 1998. They separated on October 15, 2012. Mr. Easley filed a complaint for absolute divorce in the Circuit Court for Howard County on October 18, 2013. After several days of trial, the parties reached an agreement on all issues, which they memorialized in a Term Sheet.² The circuit court incorporated, but did not merge, the provisions of the Term Sheet into a Consent Order, dated October 14, 2014. After the parties agreed to the Term Sheet, Mr. Easley filed an amended complaint for absolute divorce, on December 2, 2014.

The Term Sheet discussed six principal issues:

- (1) distribution of property;
- (2) alimony;
- (3) child support;
- (4) life insurance;
- (5) income tax returns; and

² The parties anticipated that the Term Sheet would be converted to a Separation Agreement, but could not agree to the terms. Therefore, the parties agree that the Term Sheet is their final agreement.

- (6) waiver of certain claims.

Two paragraphs of the Term Sheet are relevant to this appeal. Paragraph 1F of the Term Sheet (“Paragraph 1F”) states:

- F. T. Rowe Price Non-Retirement Accounts, Joint Vanguard Account, and T. Rowe Price Employee Stock Purchase Plan

[Mr. Easley] shall transfer in kind to [Ms. Easley] \$4,150,000 worth of the items in these accounts. [Ms. Easley] shall receive transfers such that she receives a share of the contents of each of these accounts, and **an equivalent share of the cost basis of the contents of these accounts for tax purposes.**

(Emphasis added). According to Paragraph 1F, Ms. Easley received \$4.15 million of these investment accounts as part of the divorce settlement, and was responsible for “an equivalent share of the cost basis ... of these accounts for tax purposes.”

Paragraph 5 of the Term Sheet (“Paragraph 5”) states:

5. Income Tax Returns

The parties shall cooperate in filing mutually-acceptable amended joint income tax returns for tax year 2013, and shall file **mutually-acceptable joint income tax returns** for tax year 2014. ... By March 1, 2015, [Ms. Easley] shall provide [Mr. Easley] with copies of her forms and documents for preparation of 2014 joint returns. [Mr. Easley] shall be solely responsible to **pay all tax due** on the joint 2013 and 2014 income tax returns, and shall solely be entitled to receive any refunds based on such joint returns. [Mr. Easley] shall indemnify [Ms. Easley] for, and shall hold her harmless from, **any and all costs associated with such tax returns including** any additional tax assessed,

late fees, interest, penalties, costs associated with an audit, **accounting fees[,] or other professional fees.**

(Emphasis added). Importantly, Paragraph 5 provides that the 2014 joint income tax returns must be “mutually-acceptable” to both parties, holds Mr. Easley responsible to “pay all tax due” in 2014, and absolves Ms. Easley from paying “any and all costs associated with such tax returns including ... accounting fees or other professional fees” for the 2014 tax returns.

Before the end of the 2014 tax year, Ms. Easley sold the investment assets that she had just received two months earlier as part of the divorce settlement, incurring sizable capital gains attributable to her 2014 tax bill. Unwilling to pay the capital gains taxes attributable to that sale, Mr. Easley refused to file joint tax returns for the 2014 tax year. Ms. Easley, therefore, filed her own separate income tax return for 2014, and paid over \$540,000 in taxes. She paid tax preparation fees associated with filing her separate 2014 tax return, as well as late-filing fees. She also paid forensic accounting and legal fees to pursue Mr. Easley’s compliance with the Term Sheet.

The circuit court entered a Judgment of Absolute Divorce on April 3, 2015.³ The circuit court:

³ In Mr. Easley’s amended complaint for absolute divorce, he noted that “[t]here is an ambiguity in the Term Sheet regarding certain tax provisions, but except for that issue, the parties have resolved all other issues arising out of their marital relationship.” Ms. Easley, in her answer to the amended complaint, “denie[d] that there is any ambiguity in the Term Sheet.” The circuit court did not address this issue in its Judgment of Absolute Divorce.

Ordered that this Court’s Consent Order ... remains in full force and effect ... and shall survive, as amended, the granting of this Judgment of Absolute Divorce.

On June 3, 2015, Ms. Easley filed a “Motion to Enforce Court Order” in the circuit court seeking to have Mr. Easley pay her 2014 tax bill and certain other fees.⁴ After a hearing, the circuit court granted Mr. Easley’s oral Motion for Judgment under Rule 2-519,⁵ thereby denying Ms. Easley’s “Motion to Enforce Court Order.” The circuit court

⁴ Exhibits introduced during the hearing on the “Motion to Enforce Court Order” established that both parties benefitted from filing separate income tax returns, rather than filing jointly, for the 2014 tax year. Therefore, in her motion, Ms. Easley did not request that Mr. Easley go back and file joint returns. Rather, she requested that Mr. Easley pay all of the tax due on her separately-filed 2014 tax return, including the capital gains taxes.

⁵ Rule 2-519 states:

Motion for Judgment

(a) Generally. A party may move for judgment on any or all of the issues in any action at the close of the evidence offered by an opposing party, and in a jury trial at the close of all the evidence. The moving party shall state with particularity all reasons why the motion should be granted. No objection to the motion for judgment shall be necessary. A party does not waive the right to make the motion by introducing evidence during the presentation of an opposing party’s case.

(b) Disposition. When a defendant moves for judgment at the close of the evidence offered by the plaintiff in an action tried by the court, the court may proceed, as the trier of fact, to determine the facts and to render judgment against the plaintiff or may decline to render judgment until the close of all the evidence. When a motion for judgment is made under any other circumstances, the court shall consider all evidence and

first found that the provisions of the Term Sheet were not ambiguous and could be read together. The circuit court then found, on its reading of Paragraphs 1F and 5, that Mr. Easley was not required to pay the capital gains taxes incurred by Ms. Easley when she sold the investment assets. As a result, the circuit court did not consider Ms. Easley's proffer regarding the amount of tax preparation fees, late-filing fees, forensic accounting fees, and legal fees that she had paid, and denied Ms. Easley's requested relief. Therefore, because of the circuit court's ruling, Mr. Easley did not pay any of the 2014 taxes owed, or the fees incurred, by Ms. Easley.

Ms. Easley noted a timely appeal to this Court.

ANALYSIS

On appeal, Ms. Easley argues that the circuit court erred in two ways when it denied her "Motion to Enforce Court Order." *First*, according to Ms. Easley, the circuit court erred when it determined that the Term Sheet did not require Mr. Easley to pay the capital gains taxes incurred when she sold investment assets that she received as part of the divorce settlement. *Second*, Ms. Easley contends that the circuit court erred when it failed to award her certain fees that she paid when she filed her 2014 tax returns separately.

We review questions of law *de novo*. *Clickner v. Magothy River Ass'n, Inc.*, 424 Md. 253, 266 (2012). "[T]he interpretation of a contract, including the question of whether

inferences in the light most favorable to the party against whom the motion is made.

Md. Rule 2-519(a)-(b).

the language of a contract is ambiguous, is a question of law subject to *de novo* review.” *Dennis v. Fire & Police Employees’ Ret. Sys.*, 390 Md. 639, 656 (2006) (citation omitted). Because the Term Sheet, and the Consent Order that incorporated it, are written contracts, we will review the circuit court’s interpretation of these documents *de novo*.

I. Capital Gains Taxes

The circuit court, following Maryland law, sought a harmonious reading of the Term Sheet, particularly as to the proposed treatment of investment income. The circuit court read Paragraph 1F as more specific and held that its requirement for the parties to split the tax responsibility of the investment assets served as an exception to the more general obligation in Paragraph 5, which required Mr. Easley to pay the entire 2014 tax bill. Moreover, the circuit court interpreted the “mutually-acceptable” language in Paragraph 5 as a substantive requirement—that the total amount of the 2014 taxes owed must be “mutually acceptable” to both parties before Mr. Easley would have to pay the taxes under the Term Sheet. Therefore, the circuit court held that the Term Sheet did not obligate Mr. Easley to pay the extraordinary tax bill generated by Ms. Easley’s quick sale of the investment assets before the end of the 2014 tax year.

On appeal, Ms. Easley argues that the circuit court interpreted the Term Sheet incorrectly. Ms. Easley argues:

- (1) that the definitive term is the phrase in Paragraph 5 that requires Mr. Easley to “pay all tax due” in 2014;

- (2) that the term that requires Mr. Easley to “pay all tax due” in 2014 is more specific, and therefore takes precedence over, the more general Paragraph 1F that specifies that the parties must divide the cost basis of the investment accounts for tax purposes;
- (3) that the phrase “mutually-acceptable” in Paragraph 5 is only procedural, and therefore applies, not to the total amount of the 2014 taxes owed, but only to the documents required to file the 2014 tax returns;
- (4) that the “mutually-acceptable” term includes an implied duty of cooperation that was breached by Mr. Easley when he refused to file joint 2014 tax returns; and
- (5) that, if the circuit court did not allow any parol evidence as to the mindset of the parties at the time that they finalized the Term Sheet, then the interpretation of the Term Sheet cannot be based on a determination of the “reasonableness” of the total amount of taxes due in 2014.

Mr. Easley responds by focusing on the “mutually-acceptable” term in Paragraph 5, characterizing it as an unenforceable “agreement to agree.”⁶ Alternatively, Mr. Easley

⁶ As noted, Mr. Easley argues that the requirement that the parties agree on a “mutually acceptable” tax return, is an “agreement to agree,” which under our case law is too indefinite for courts to enforce. *Horsey v. Horsey*, 329 Md. 392, 420 (1993). While true, courts also do not engage in forced readings of contracts to find a reading that makes a provision unenforceable and, thus, undermine the will of the parties. *Ocean Petroleum Co. v. Yanek*, 416 Md. 74, 90 (2010). Therefore, we avoid reading a contractual provision as an agreement to agree unless that conclusion is absolutely compelled by the text. Moreover, Mr. Easley does not address the consequences of his argument. He does not say whether we should just excise the part of the Term Sheet that he claims is an invalid agreement to agree—namely the requirement that the tax returns be mutually agreeable. Or whether we should excise the whole requirement that the parties file joint tax returns. Or whether that term so integral, that by excising it, we call into question whether the parties would have agreed to the entire property division without it. Mr. Easley does not flesh out the limits of his argument, and we decline to do so for him.

reads Paragraph 1F as controlling over Paragraph 5. He also argues that the Term Sheet could not reasonably have meant that he was responsible for this massive tax obligation that did not exist and was not anticipated at the time the parties agreed to the Term Sheet.

First, we will address the interpretation of the two provisions of the Term Sheet utilizing principles of contract interpretation. *Second*, we will discuss the implied covenant of good faith and fair dealing.

1. *Contract interpretation*

Divorce settlement agreements are subject to the general rules of contract interpretation. *Janusz v. Gilliam*, 404 Md. 524, 534 (2008). The rules of contract interpretation are well-established. Maryland employs “the objective theory of contract interpretation, giving effect to the clear terms of agreements regardless of what the parties may have intended by those terms at the time of contract formation.” *Dennis v. Fire & Police Employees’ Ret. Sys.*, 390 Md. 639, 656 (citation omitted). Under the objective theory:

A court construing an agreement ... must first determine from the language of the agreement itself what a reasonable person in the position of the parties would have meant at the time it was effectuated. In addition, when the language of the contract is plain and unambiguous there is no room for construction, and a court must presume that the parties meant what they expressed. In these circumstances, the true test of what is meant is not what the parties to the contract intended it to mean, but what a reasonable person in the position of the parties would have thought it meant.

Id. at 656-57 (citations omitted). Another rule of contract interpretation is that:

the contract must be construed in its entirety and, if reasonably possible, effect must be given to each clause so that a court will not find an interpretation which casts out or disregards a meaningful part of the language of the writing unless no other course can be sensibly and reasonably followed.

Connors v. Gov't Emp. Ins. Co., 442 Md. 466, 480 (2015). Under these principles, if the language of the divorce settlement agreement is unambiguous, we look to how a reasonable person would interpret the plain words of the contract as a whole.

Both parties agree that the provisions of the Term Sheet are unambiguous. “Ambiguity arises if, to a reasonable person, the language used is susceptible of more than one meaning or is of doubtful meaning.” *Cochran v. Norkunas*, 398 Md. 1, 17 (2007). Just because the parties disagree about the interpretation of a contract term, does not make the term ambiguous. *Boston Scientific Corp. v. Mirowski Family Ventures, LLC*, 227 Md. App. 177, 197 (2016). Because we hold that the language used in the Term Sheet only has one meaning, we agree that the provisions of the Term Sheet are unambiguous.

We must find a way to harmonize two, seemingly inconsistent, provisions: (1) the requirement in Paragraph 1F that the parties have divided the tax liability for the investment accounts, and (2) the requirement in Paragraph 5 that Mr. Easley is solely liable for the 2014 taxes. We think the only way to do this is to treat the 2014 tax year as an exception to Paragraph 1F's ordinary rule that divides the tax liability for the investment income between the parties. Thus, we think that the parties envisioned that if either of them realized income from the investment accounts in 2015, 2016, or 2017, then they would split the

corresponding tax liability. Only if the parties realized income from the investment accounts in 2014, would Mr. Easley be solely liable. The alternative result requires us to pretend that the agreement in Paragraph 5, providing that Mr. Easley is solely liable for the 2014 taxes, does not mean what it clearly says—that he is liable for all the 2014 taxes.

Moreover, we hold that term “mutually-acceptable” in Paragraph 5 is a procedural provision, rather than a substantive one. This provision requires that the parties must: “file mutually-acceptable joint income tax returns for tax year 2014.” The circuit court read the “mutually-acceptable” term to modify the requirement that Mr. Easley “pay all tax due.” According to the circuit court, because Ms. Easley incurred sizable capital gains taxes by selling the investment assets, the *amount of tax* owed on the proposed 2014 tax return was not mutually acceptable to both parties. We think, however, that the better reading of the phrase “mutually-acceptable” is that it modifies the words directly following it—“joint income tax returns”—and the subsequent provision regarding Ms. Easley’s obligation to provide her 2014 tax documents to Mr. Easley. Under our reading of the provision, therefore, only the *joint income tax returns*—the documents submitted by Ms. Easley to Mr. Easley for him to file the 2014 taxes—must be mutually acceptable. Nothing about this reading requires a finding of an unenforceable “agreement to agree.” As long as Ms. Easley submitted acceptable tax documents, we hold that Mr. Easley was contractually obligated to “pay all tax due” in 2014 even if he did not agree with the final amount of tax owed.

Therefore, reading the contract as a whole under the objective theory standard, we conclude that the circuit court erred in its interpretation of the plain meaning of the provisions of the Term Sheet. We hold that Mr. Easley is obligated to pay all of the 2014 taxes under the Term Sheet, including the capital gains taxes incurred by Ms. Easley for the sale of the investment assets.

2. *Implied covenant of good faith and fair dealing*

Although we hold that Mr. Easley must pay Ms. Easley's entire 2014 tax bill under the Term Sheet, including the capital gains taxes, this does not end the inquiry. Every contract in Maryland includes an implied covenant of good faith and fair dealing. *Clancy v. King*, 405 Md. 541, 565-66 (2008). Under this implied covenant, "a party impliedly promises to refrain from doing anything that will have the effect of injuring or frustrating the right of the other party to receive the fruits of the contract between them." *Id.* at 571 (citation omitted). "An implied duty is simply a recognition of conditions inherent in expressed promises." *Blondell v. Littlepage*, 413 Md. 96, 114 (2010) (citation omitted). Therefore, the actions of the parties in every contractual relationship must adhere to the implied covenant of good faith and fair dealing.

A review of the leading case on this topic is helpful. Tom Clancy, a best-selling novelist, wrote many books in his own name. *Clancy*, 450 Md. at 546. To take advantage of his popular success and name recognition, Clancy also licensed other authors to write books in his name. *Id.* at 547-49. One of these series was called "Tom Clancy's

Op-Center.” *Id.* After the fourteenth book in the *Op-Center* series, Clancy exercised his contractual right to remove his name from future books in the series. *Id.* at 550-51. In *Clancy*, Clancy’s ex-wife and business partner, Regina King, sued Clancy for breaching his fiduciary duty to her by removing his name from, and therefore reducing the profitability of, the *Op-Center* series. *Id.* The circuit court agreed with King and ruled that Clancy had breached his fiduciary duty. *Id.* at 553. The Court of Appeals reversed, and held that the contract allowed Clancy to remove his name from the series without consequence. *Id.* at 562. The Court of Appeals then considered, however, whether Clancy had violated the implied covenant of good faith and fair dealing by removing his name. *Id.* at 572. According to the Court:

If a significant motive for Clancy exercising his contractual right to withdraw his name from the Op-Center series was to decrease the profitability of the series, thereby denying his ... ex-wife revenue, because he desired to spite or punish King for or as a consequence of their divorce, it reasonably could be maintained that he acted in bad faith towards both the Op-Center Joint Venture and [other joint ventures].

Id. at 569-70. Because the question of whether a party acted in bad faith is ordinarily a question of fact, and the circuit court did not make a discernable, reviewable finding that Clancy had decided to remove his name from the series in bad faith, the Court of Appeals remanded the case to the circuit court for a determination on that issue. *Id.* at 571 & n.28.

In this case, the circuit court made no express finding as to whether Ms. Easley violated the implied covenant of good faith and fair dealing towards Mr. Easley when she

sold the investment assets. Even so, there are facts in the record that could be interpreted to suggest that Ms. Easley acted in bad faith. Within two months of receiving the investment assets as part of the divorce agreement, Ms. Easley sold most of the assets that she had received. Because of her sale of the assets, Ms. Easley saddled her soon-to-be ex-husband with over \$540,000 of capital gains taxes right after reaching an agreement that carefully divided both the initial value and the tax costs of the assets between the parties. If one of Ms. Easley's significant motives in selling the assets was to hit Mr. Easley with these capital gains taxes "to spite or punish" him for the divorce, then she may have violated the implied covenant of good faith and fair dealing. As in *Clancy*, because the circuit court did not make a finding as to whether Ms. Easley violated the implied covenant of good faith and fair dealing, we remand for the circuit court to determine whether and to what extent she violated the implied covenant, and the consequences thereof.

II. Other Fees

The circuit court excluded Ms. Easley's proffer regarding the amount of tax preparation fees, late-filing fees, forensic accounting fees, and legal fees that she had paid when she filed her 2014 taxes separately. Because the circuit court held that Mr. Easley was not required to pay the capital gains taxes incurred by Ms. Easley for selling the investment accounts, it never reached Ms. Easley's request that Mr. Easley pay these fees.

Ms. Easley argues, however, that Paragraph 5 of the Term Sheet requires Mr. Easley to reimburse her for all of these fees. The pertinent language provides:

[Mr. Easley] shall indemnify [Ms. Easley] for, and shall hold her harmless from, **any and all costs associated with such tax returns** including any additional tax assessed, late fees, interest, penalties, costs associated with an audit, **accounting fees[,] or other professional fees.**

(Emphasis added). According to Ms. Easley, the provisions of the Paragraph 5 contemplate all of these fees—fees that she only incurred because Mr. Easley improperly refused to file joint 2014 tax returns. Therefore, she contends that she is entitled to a full reimbursement.

Mr. Easley responds that the language of Paragraph 5 does not support Ms. Easley’s claim for relief. According to Mr. Easley, Paragraph 5 only refers to his obligation to pay fees related to an audit. And, Mr. Easley argues that he should not have to pay Ms. Easley’s attorney’s fees because that provision is not specifically included in the Term Sheet. Therefore, Mr. Easley argues that the circuit court correctly denied all relief.

We hold, first, that these fees are not, as Mr. Easley would have it, only assessable in an audit. That is merely one of the situations in which fees can be incurred. Rather, in our view, this tax dispute is precisely the type of situation anticipated by the provision.

Ms. Easley is not entitled to attorney’s fees as a matter of law. “Maryland follows the common law ‘American Rule,’ which states that, generally, a prevailing party is not awarded attorney’s fees.” *Nova Research, Inc. v. Penske Truck Leasing Co.*, 405 Md. 435, 445 (2008) (internal quotations omitted). In *Nova*, the Court of Appeals explained that, although Maryland courts do not “strictly require the phrase ‘attorney’s fees’ in a contract to override the American rule ... a contract provision must call for fee recovery expressly

... to overcome the application of the American rule.” *Id.* at 452-53. Here, we hold that the provision of Paragraph 5 that requires Mr. Easley to pay “other professional fees” is insufficient to override the general rule. Therefore, we reject Ms. Easley’s claim for attorney’s fees as a matter of law.

We also remand to the circuit court for it to decide the meaning of the requirement in Paragraph 5 that Mr. Easley must pay “late fees” and “accounting fees,” and to what extent that obligation is reduced by her violation, if indeed the circuit court finds there to have been a violation, of the implied covenant of good faith and fair dealing. Paragraph 5 requires Mr. Easley to pay for “late fees” and “accounting fees.” The circuit court must decide, in the first instance, whether the late-filing and forensic accounting fees claimed by Ms. Easley are of the sort anticipated by Paragraph 5. Then, if the circuit court determines that these fees are contemplated by Paragraph 5, and, as discussed above, if the circuit court finds that Ms. Easley violated the implied covenant when she sold the investment assets, the circuit court must decide whether, and to what extent, the violation of the implied covenant should reduce Mr. Easley’s obligation to pay these fees. Thus, we remand for the circuit court to make these determinations.

Mr. Easley must, however, pay Ms. Easley’s tax preparation fees, as these fees are not related to any determination regarding Ms. Easley’s potential violation of the implied covenant. Paragraph 5 requires Mr. Easley to pay “*any and all costs* associated with such tax returns including ... accounting fees.” (Emphasis added). There is no dispute that if the

parties would have filed joint 2014 tax returns, Mr. Easley would have had to pay for the tax preparation fees. During the hearing on the “Motion to Enforce Court Order,” both parties agreed that they benefitted from filing separate income tax returns, rather than filing jointly, for the 2014 tax year. That is why Ms. Easley, in her Motion, did not request that Mr. Easley go back and file joint returns. Rather, she requested that Mr. Easley pay all of the tax due on her separately-filed 2014 tax return, including the capital gains taxes. Therefore, while Paragraph 5 does not specify who is to pay Ms. Easley’s tax preparation fees if the parties filed the 2014 taxes separately, we hold that Mr. Easley must pay those fees, regardless of the circuit court’s decision on the implied covenant. On remand, the circuit court should determine the exact amount of the tax preparation fees paid by Ms. Easley and assess them against Mr. Easley.

CONCLUSION

In conclusion, we: (1) reverse the circuit court’s interpretation of the contract as to the capital gains taxes; (2) remand for the circuit court to determine whether Ms. Easley violated the implied covenant of good faith and fair dealing; (3) affirm the circuit court’s denial of Ms. Easley’s requested attorney’s fees; (4) reverse and remand for the circuit court to determine whether Mr. Easley must pay Ms. Easley’s late-filing fees and forensic accounting fees; and (5) reverse the circuit court’s ruling on Ms. Easley tax preparation fees, and remand for the circuit court to calculate the amount owed.

**JUDGMENT OF THE CIRCUIT COURT
FOR HOWARD COUNTY AFFIRMED AS
TO THE DENIAL OF ATTORNEY'S FEES.
JUDGMENT REVERSED ON ALL OTHER
ISSUES AND REMANDED FOR FURTHER
PROCEEDINGS CONSISTENT WITH
THIS OPINION. COSTS TO BE SPLIT.**