2019 IL App (2d) 180008-U
Nos. 2-18-0008 & 2-18-0009 cons.
Order filed August 8, 2019

IN THE

APPELLATE COURT OF ILLINOIS

SECOND DISTRICT

In re MARRIAGE OF DANIEL J. SCHUTZ, Petitioner-Appellee/Cross-Appellant and OMBRETTA SCHUTZ, Respondent-Appellant/Cross-Appellee	)))))))))	Appeal from the Circuit Court of Du Page County. No. 03-D-1766 Honorable Karen M. Wilson, Judge, Presiding.

JUSTICE HUTCHINSON delivered the judgment of the court.
Justices Jorgensen and Schostok concurred in the judgment.

ORDER

¶ 1 *Held*: The trial court's rulings are affirmed; respondent's contentions are forfeited for failure to develop her arguments or cite any authorities to support them; two of petitioner's contentions are forfeited for the same reason, and in his remaining contentions he fails to show that the trial court erred; finally, we lack jurisdiction to consider petitioner's contention on the issue of attorney fees.

¶ 2 Respondent, Ombretta Schutz, appeals several of the trial court's rulings on her petitions to (1) modify child support and (2) enforce the terms of an earlier judgment on the issue of child support. Petitioner, Daniel Schutz, cross-appeals from several of those same rulings. For the following reasons, we affirm each of the contested rulings.

¶ 3 I. BACKGROUND

¶ 4 The record reflects that the parties were married on June 3, 1995. Three children were born to them during the course of their marriage. The trial court entered a judgment for dissolution of marriage on March 23, 2004, which incorporated the parties' marital settlement agreement (MSA). Pursuant to the MSA, Daniel was ordered to pay Ombretta unallocated support in the amount of $3,500 per month. As "additional child support," Daniel was also ordered to pay Ombretta 32% of his "*annual bonus* after deducting any and all taxes excluding the bonus to be received in April 2004." (Emphasis added.)

¶ 5 On March 1, 2011, Ombretta filed a petition to modify child support, alleging that Daniel's income had substantially increased. On March 23, 2011, following proceedings in which Daniel appeared *pro se*, the trial court entered an order granting Ombretta's petition and modifying the terms of Daniel's child support obligation. Rather than paying Ombretta unallocated support, Daniel was now ordered to make monthly child support payments equaling 32% of his base net monthly income. With respect to the "additional child support," Daniel was also ordered to pay Ombretta 32% of the "net income *from any source* which he receives over and above his base income as and for child support." (Emphasis added.)

¶ 6 On April 22, 2016, Ombretta filed another petition to modify child support. She alleged that there had been two substantial changes in circumstances since the entry of the March 2011 order. First, the parties' eldest child had become emancipated, meaning that Daniel's support obligation for the two younger children should be reduced from 32% to 28% of his income. Second, "using appropriate tax calculations," she alleged that Daniel's base net annual income had increased so much that his monthly child support obligation should actually be increased despite being calculated using the lower percentage.

¶ 7 On October 27, 2016, while her petition to modify child support remained pending, Ombretta filed a "Petition to Enforce Judgment." She asserted that the documents exchanged during the course of her pending petition revealed several instances of Daniel underreporting his income. According to Ombretta, Daniel failed to pay at least $58,727 in "properly calculated additional child support." Including statutory interest, Ombretta requested that Daniel be ordered to pay an additional $82,550.

¶ 8 The trial court conducted separate hearings on Ombretta's petitions in March and April 2017. Arguing in support of her petition to modify child support, Ombretta noted that Daniel's base *gross* annual income had risen by approximately $12,500 since the entry of the March 2011 order. Ombretta argued, however, that Daniel's base *net* annual income had risen by approximately $33,000 during that same time. In support of her calculations, Ombretta proposed a formula using Daniel's itemized deductions from his 2015 tax return. She argued that this was appropriate, because Daniel's 2016 and 2017 pay stubs "did not contain facts sufficient to extrapolate a full year of pre tax deductions." In response, Daniel argued that using the itemized deductions from his 2015 tax return would be "inequitable and not representative of [Daniel's] true tax rates." He noted that the 2015 return was a joint return that included his wife's income. Furthermore, Daniel argued, the 2015 return included several itemized deductions that were not typically taken in other years.

¶ 9 In support of her petition to enforce the terms of the March 2011 order, Ombretta argued that, since the entry of the March 2011 order, Daniel had continued to pay "additional child support" based only on his "annual bonus" that was originally contemplated in the 2004 judgment for dissolution. This defied the terms of the March 2011 order, which obligated Daniel to pay 32% of the net income "from any source which he receive[d] over and above his base

income." Ombretta asserted that Daniel had been failing to pay 32% of his "second annual bonus" or his "annual bonuses in other forms such as stock awards, stock option awards and non-cash tax offsets." In response, Daniel argued that the March 2011 order was invalid to the extent that it modified the terms of the parties' MSA, which called for "additional child support" payments based only on his "annual bonus" that he typically received in March or April. Furthermore, Daniel argued, his non-cash tax offsets should not be considered part of his net income, because they amounted to nothing more than a "convenience on his behalf wherein his employer with[held] a certain amount of tax from the payment of his stock award in an effort to decrease the amount of his federal tax obligation."

¶ 10 On August 18, 2017, the trial court issued a written order containing rulings on both of Ombretta's petitions. The trial court granted Ombretta's petition to modify Daniel's child support obligation, retroactive to January 1, 2017. The trial court noted, however, that section 505 of the Illinois Marriage and Dissolution of Marriage Act (the Act) (750 ILCS 5/505 (West 2016)) was amended by Public Act 99-764 (eff. July 1, 2017), which incorporated an "income shares" model for calculating child support. The trial court found that, applying the "income shares" model, as of July 1, 2017, Daniel's base monthly child support obligation was $2,232.31. However, with respect to the monthly payments between January 1, 2017, and June 1, 2017, which were to be calculated using the old model, the trial court found that a true-up was necessary to accurately account for Daniel's income during that time.

¶ 11 Turning to Ombretta's petition to enforce the terms of the March 2011 order, the trial court ruled that Daniel had agreed to the terms therein and he was therefore obligated to pay, from that point forward, "additional child support" based on income from "all sources," including "discretionary bonuses, stock awards, stock option awards and salary." The trial court

proceeded to calculate Daniel's outstanding payments between 2012 and 2016, including interest, and ordered him to pay an additional $41,345. At the conclusion of the written order, Ombretta was granted leave to file a petition for attorney fees.

¶ 12 On September 15, 2017, Ombretta filed a motion to vacate or modify the order dated August 18, 2017. She argued that, in calculating Daniel's unpaid "additional child support," the trial court erred by: (1) excluding Daniel's 2011 stock bonus and non-cash tax offset; (2) failing to consider an erroneous Federal Insurance Contributions Act (FICA) deduction that Daniel claimed on his 2011 annual bonus; (3) making an erroneous calculation of Daniel's gross income for the years 2012 through 2015; (4) using an improper formula to calculate Daniel's tax liability for the years 2012 through 2015; and (5) improperly calculating Daniel's base monthly child support obligations for 2017. In addition, Ombretta noted that the trial court had not addressed Daniel's failure to pay her half of the proceeds from his 2002 and 2003 stock options, which were awarded to Ombretta as marital property in the 2004 dissolution judgment. Finally, Ombretta conceded that the trial court had failed to credit Daniel for certain payments of "additional child support" that he made during the relevant time period.

¶ 13 On September 18, 2017, Ombretta filed her petition for attorney fees, pursuant to 508(b) of the Act (750 ILCS 5/508(b) (West 2016)). She argued that her petition should be granted based on Daniel's willful non-compliance with his child support obligations and requested that he be ordered to pay $18,804 for attorney fees and costs.

¶ 14 On December 5, 2017, the trial court entered an order disposing of Ombretta's postjudgment motion; the motion was granted in part and denied in part. The trial court rejected Ombretta's arguments relating to the formula it had applied in calculating Daniel's net income for past and future years. However, the trial court agreed with Ombretta that it had improperly

excluded certain bonus income in calculating the amount that Daniel owed following the entry of the March 2011 order. Specifically, the trial court failed to include Daniel's 2011 stock bonus and non-cash tax offset, his 2012 stock option, and his 2014 stock award. The trial court also agreed with Ombretta that Daniel was obligated to pay half of his 2002 and 2003 stock options that were awarded to Ombretta as marital property. Finally, the trial court rejected Ombretta's request to recalculate Daniel's base monthly child support obligations for 2017. As a result of these rulings, Daniel was ordered to pay Ombretta an additional $19,302 in "additional child support," for a total of $60,647 (including the $41,345 from the order dated August 18, 2017). Daniel was also ordered to pay Ombretta $15,900, plus interest, from the proceeds of the 2002 and 2003 stock options.

¶ 15 On December 22, 2017, Daniel filed a motion to vacate or modify the order dated December 5, 2017. He first noted that the trial court had again failed to give him credit for "additional child support" payments that he made during the relevant time period. He proceeded to argue that the trial court had: (1) used an inconsistent tax formula to calculate his obligation for the 2002 and 2003 stock options; (2) erroneously included a non-cash tax offset as part of his additional income for 2011, and (3) failed to clarify his base monthly child support obligation for the first half of 2017.

¶ 16 On January 3, 2018, Ombretta filed a notice of appeal in appellate case No. 2-18-0008. On January 4, 2018, Daniel filed a notice of appeal in appellate case No. 2-18-0009. Both notices of appeal were filed while Daniel's postjudgment motion remained pending.

¶ 17 On May 18, 2018, Daniel filed a motion to modify child support, based on the emancipation of the parties' second-born child. The record does that reflect that this motion was ever resolved.

¶ 18 On June 1, 2018, the trial court entered a three-part order. The first part of the order disposed of Daniel's postjudgment motion; the motion was granted in part and denied in part. The motion was granted only to the extent that Daniel was given credit for $31,540 in "additional child support" payments that he made during the relevant time period. This meant that Daniel now owed $29,107 ($60,647 - $31,540) in "additional child support," and he continued to owe $15,900, plus interest, from the proceeds of the 2002 and 2003 stock options. The second part of the order disposed of Ombretta's outstanding petition for attorney fees, stating that Daniel's failure to make the remaining "additional child support" payments was without compelling cause or justification, and ordering him to pay $17,000. Finally, the third part of the order included a finding pursuant to Supreme Court Rule 304(a) (Ill. S. Ct. R. 304(a) (eff. March 8, 2016)), stating that there was no just reason to delay enforcement of the judgment or the parties' respective appeals.

¶ 19 Neither party filed an amended notice of appeal. On our own motion, we entered an order consolidating appellate case Nos. 2-18-0008 and 2-18-0009. Thus, Ombretta has been designated the appellant/cross-appellee and Daniel has been designated the appellee/cross-appellant. In her appeal, Ombretta challenges rulings from the orders dated August 18, 2017, and December 5, 2017. In his cross-appeal, Daniel challenges rulings from the orders dated August 18, 2017, December 5, 2017, and June 1, 2018. Daniel's cross-appeal from the last order includes a challenge on the issue of attorney fees.

¶ 20 II. ANALYSIS

¶ 21 The parties have done little to clarify our jurisdiction. In their respective briefs they both rest on Supreme Court Rule 301 (Ill. S. Ct. R. 301 (eff. Feb. 1, 1994), for the proposition that they are appealing from final orders, but neither party recognizes the ramifications of their

postjudgment motions under Supreme Court Rule 303 or the necessity of the Rule 304(a) finding. We will thus fulfill our own independent duty to examine our appellate jurisdiction. *In re Marriage of Knoerr*, 377 Ill. App. 3d 1042, 1043 (2007).

¶ 22 Supreme Court Rule 303(a)(1) provides as follows:

> "The notice of appeal must be filed with the clerk of the circuit court within 30 days after the entry of the final judgment appealed from, or, if a timely posttrial motion directed against the judgment is filed, whether in a jury or a nonjury case, within 30 days after the entry of the order disposing of the last pending postjudgment motion directed against that judgment or order, irrespective of whether the circuit court had entered a series of final orders that were modified pursuant to postjudgment motions." Ill. S. Ct. R. 303(a)(1) (eff. July 1, 2017).

¶ 23 Supreme Court Rule 303(a)(2) provides as follows:

> "When a timely postjudgment motion has been filed by any party, whether in a jury case or a nonjury case, a notice of appeal filed before the entry of the order disposing of the last pending postjudgment motion, or before the final disposition of any separate claim, becomes effective when the order disposing of said motion or claim is entered. *A party intending to challenge an order disposing of any postjudgment motion or separate claim, or a judgment amended upon such motion, must file a notice of appeal, or an amended notice of appeal within 30 days of the entry of said order or amended judgment, but where a postjudgment motion is denied, an appeal from the judgment is deemed to include an appeal from the denial of the postjudgment motion.* No request for reconsideration of a ruling on a postjudgment motion will toll the running of the time

within which a notice of appeal must be filed under this rule." (Emphasis added.) Ill. S. Ct. R. 303(a)(2) (eff. July 1, 2017).

¶ 24 Finally, Supreme Court Rule 304(a) provides as follows:

> "If multiple parties or multiple claims for relief are involved in an action, an appeal may be taken from a final judgment as to one or more but fewer than all of the parties or claims only if the trial court has made an express written finding that there is no just reason for delaying either enforcement or appeal or both. Such a finding may be made at the time of the entry of the judgment or thereafter on the court's own motion or on motion of any party. The time for filing a notice of appeal shall be as provided in Rule 303. *In computing the time provided in Rule 303 for filing the notice of appeal, the entry of the required finding shall be treated as the date of the entry of final judgment.* In the absence of such a finding, any judgment that adjudicates fewer than all the claims or the rights and liabilities of fewer than all the parties is not enforceable or appealable and is subject to revision at any time before the entry of a judgment adjudicating all the claims, rights, and liabilities of all the parties. (Emphasis added.) Ill. S. Ct. R. 304(a) (eff. March 8, 2016).

¶ 25 Applying these rules here, the parties filed their notices of appeal within 30 days of the order dated December 5, 2017, which disposed of Ombretta's postjudgment motion directed against the order dated August 18, 2017. Under Rule 303(a)(2), to the extent that Ombretta's postjudgment motion was denied, her appeal from the order dated August 18, 2017, is deemed to include an appeal from the order dated December 5, 2017.

¶ 26 However, on December 22, 2017, before the parties filed their notices of appeal, Daniel filed a postjudgment motion directed against the order dated December 5, 2017. Furthermore, it

cannot be forgotten that Ombretta had filed her petition for attorney fees on September 18, 2017, and that separate claim was not resolved in the order dated December 5, 2017. Hence, under Rule 303(a)(2), the notices of appeal did not become effective until an order was entered that (1) disposed of Daniel's pending postjudgment motion and (2) disposed of Ombretta's separate claim for attorney fees.

¶ 27 The necessary order was entered on June 1, 2018. Under Rule 303(a)(2), to the extent that Daniel's postjudgment motion was denied, his appeal from the orders dated August 18, 2017, and December 5, 2017, is deemed to include an appeal from the order dated June 1, 2018. However, to the extent that the order dated June 1, 2018, disposed of Ombretta's petition for attorney fees, it disposed of a separate claim. Again looking to Rule 303(a)(2), if Daniel wished to challenge that portion of the order, then he needed to file an amended notice of appeal within 30 days. He took no such action.

¶ 28 Taking all of this into consideration, if there were no other pending claims when the trial court entered the order dated June 1, 2018, then our jurisdictional analysis would be complete. However, one pending claim remained. On May 18, 2018, Daniel filed a motion to modify child support, based on the emancipation of the parties' second-born child. There is nothing in the record to reflect that this motion was ever resolved. That being the case, the parties were wise to seek the entry of a Rule 304(a) finding that there was no just reason to delay their respective appeals.

¶ 29 The trial court granted the Rule 304(a) finding in the third part of the order dated June 1, 2018. Upon the entry of such a finding:

> "[t]he time for filing a notice of appeal shall be as provided in Rule 303. In computing the time provided in Rule 303 for filing the notice of appeal, the entry of the required

> finding shall be treated as the date of the entry of final judgment." Ill. S. Ct. R. 304(a) (eff. March 8, 2016).

On the one hand, this could be interpreted to require the filing of an amended notice of appeal within 30 days of June 1, 2018. On the other hand, this outcome would stand in stark contrast to the principles underlying Rule 303(a)(2), which is plainly intended to preserve appellate jurisdiction when a timely notice of appeal is filed before the last pending postjudgment motion is resolved.

¶ 30 We faced similar circumstances in *In re Marriage of Valkiunas & Olsen*, 389 Ill. App. 3d 965 (2008). Applying Rule 303(a)(2), we held that "there is nothing magical about the date the notice of appeal was actually filed, and the plain meaning of the rule is that the notice of appeal 'becomes' effective on the date the impediment to our jurisdiction is removed." *Id*. at 968. We observed, however, that there were multiple "impediments" to our jurisdiction. We held that, if there were unresolved postjudgment motions or pending claims at the time when the first "impediment" was removed, "then the notice of appeal would not become effective until the trial court either resolved them *or made an express written Rule 304(a) finding*." (Emphasis added.) *Id*.

¶ 31 Following *Valkiunas*, the parties' notices of appeal became effective on June 1, 2018, when the trial court issued the Rule 304(a) finding, and there was no need to file any amended notices of appeal. Therefore, pursuant to our discussion above, we have appellate jurisdiction to consider each of the issues raised by the parties in their respective appeals except for Daniel's challenge on the issue of attorney fees.

¶ 32 A. Ombretta's appeal

¶ 33 Ombretta contends that the trial court committed eight reversible errors. She divides them into three groups. First, she contends that there were four errors "relating to the calculation of delinquent additional child support due on undisclosed additional income and statutory interest." She asserts that, because these are erroneous tax calculations and mathematical errors, "the applicable standard of review should be clear error." Second, she contends that there was an erroneous calculation of the "additional child support" that Daniel paid from his 2011 "annual bonus." Third, she contends that there were three errors relating to the calculation of Daniel's monthly child support obligations for 2017. On these issues, she asserts that "the applicable standard of review should be clear error or, in the case of retroactivity, against the manifest weight of the evidence." Ombretta cites no case law for her proposed standards of review and she cites no authorities whatsoever for her supporting arguments.

¶ 34 "It is well settled that '[a] reviewing court is entitled to have issues clearly defined with pertinent authority cited and cohesive arguments presented [Citation.], and it is not a repository into which an appellant may foist the burden of argument and research.' " *Stenstrom Petroleum Services Group, Inc. v. Mesch*, 375 Ill. App. 3d 1077, 1098-99 (2007) (quoting *Obert v. Saville*, 253 Ill. App. 3d 677, 682 (1993); see also Ill. S. Ct. R. 341(h)(7) (eff. May 25, 2018). Accordingly, we have the authority to hold that Ombretta has forfeited her arguments by failing to develop them or cite any authority to support them. See *Velocity Investments, LLC v. Alston*, 397 Ill. App. 3d 296, 297 (2010). This is an instance that calls for us to exercise our authority accordingly.[1]

[1] We note that the parties are represented in this appeal by the same attorneys who represented them in the underlying proceedings; neither party is *pro se*.

¶ 35 Ombretta has failed to cite, or even recognize, the most basic principles applying to our review of child support orders. A trial court's findings as to a party's net income and the award of child support are within its sound discretion and will not be disturbed on appeal absent an abuse of discretion. *In re Marriage of Pratt,* 2014 IL App (1st) 130465, ¶ 22. A trial court abuses its discretion when no reasonable person would take the same view. *Id.* This standard applies for rulings on issues such as those challenged here—regarding deviations from the standard child support guidelines and the retroactivity of child support payments. See, e.g., *In re Marriage of Hill*, 2015 IL App (2d) 140345, ¶ 31; *In re Marriage of Pasquesi*, 2015 IL App (1st) 133926, ¶ 37. We also allow a trial court's factual findings to stand unless they are against the manifest weight of the evidence. *In re Marriage of Moorthy & Arjuna*, 2015 IL App (1st) 132077, ¶ 41. A factual finding is against the manifest weight of the evidence only if an opposite conclusion is apparent or if the finding appears to be unreasonable, arbitrary, or not based on evidence. *Id.*

¶ 36 Here, Ombretta complains that the trial court took the standard "annual income less actual taxes approach" in determining Daniel's income for purposes of child support, even though neither party proposed using that formula. However, she also acknowledges that "[t]here are several ways to approach math in cases where child support has to be calculated on variable additional income every year." Thereafter, she concedes that "[t]here are at least a couple of ways to determine how much of the total tax is attributable to that part of [Daniel's] income that is subject to child support." These comments fall far short of establishing that the trial court abused its discretion, instead tending to support the opposite conclusion.

¶ 37 With respect to Daniel's 2011 "annual bonus," Ombretta argues that Daniel made an erroneous FICA deduction. She argues that this constituted double-dipping, because Daniel had

already taken the maximum FICA deduction from his base salary, but she cites no authorities or regulations of any kind to support her position. Even if the maximum allowable FICA deduction was common knowledge, it would still require a citation to the appropriate regulation or legal authority.

¶ 38 In support of her third contention, as best we can tell, Ombretta argues that the trial court erred by failing to comply with the statutory guidelines in calculating Daniel's child support payments for all of 2017, and by failing to order enough retroactivity for the modification of child support. As with her other arguments, Ombretta fails to recognize that these rulings are within the trial court's sound discretion, and they will not be disturbed on appeal absent an abuse of discretion. *Pratt*, 2014 IL App (1st) 130465, ¶ 22. The trial court's rulings on the issue of child support do not strike us as so unfair or inequitable that we will scour the relevant statutes and case law on Ombretta's behalf to find an abuse of discretion.

¶ 39 Ombretta presents a chart and a series of calculations to support her request that we award her more than $65,000 above and beyond that which trial court ordered. For the reasons discussed above, Ombretta's arguments are forfeited for failure to develop them or cite any authority to support them, and her request is denied.

¶ 40 B. Daniel's cross-appeal

¶ 41 Aside from his challenge on the issue of legal fees, Daniel raises five contentions of error in the trial court's rulings. As we will explain, two of these contentions are forfeited for failure to cite any supporting authorities, and Daniel has otherwise failed to establish that the trial court committed any reversible errors.

¶ 42 Daniel first contends that the trial court committed "reversible error" when it requested a copy of his 2012 tax return and 2016 year-end paystub—after the closing of proofs—and then

relied on those documents in its rulings contained in the order dated August 18, 2017. Daniel provides nothing to establish the applicable standard of review, instead citing *Nowaczyk v. Welch*, 106 Ill. App. 2d 453, 462 (1969), for the proposition that a judicial determination based upon a private investigation constitutes a denial of due process of law. Daniel argues that his participation in providing the disputed documents "does not affect the fact that it was reversible error." We disagree.

¶ 43 The decision of whether to admit or exclude evidence rests solely within the discretion of the trial court and will not be disturbed absent an abuse of discretion. *Cetera v. DiFilippo*, 404 Ill. App. 3d 20, 36-37 (2010). However, a trial court's evidentiary rulings are unreviewable on appeal if they have not been properly preserved. *Guski v. Raja*, 409 Ill. App. 3d 686, 695 (2011). The complaining party must make a contemporaneous objection when the evidence is introduced to allow the trial court the opportunity to revisit its ruling. *Id*. Failure to raise an objection results in forfeiture of the issue on appeal. *Id*. Even if the evidentiary ruling is preserved and it is shown that an abuse of discretion occurred, we will not reverse the judgment unless the record indicates the existence of substantial prejudice affecting the outcome of the trial. *Id*. at 698.

¶ 44 Here, Daniel points to nothing in the record to establish that he made a contemporaneous objection when the trial court requested the disputed documents. Instead he asserts that the request was made "on or around July 13, 2017," a date for which we have no report of proceedings. We remind Daniel that any doubts arising from the incompleteness of the record will be resolved against the appellant, and where there is no transcript of the hearing in question, there is no basis for holding that the trial court abused its discretion. *Foutch v. O'Bryant*, 99 Ill. 2d 389, 391-92 (1984). Furthermore, Daniel failed to raise this issue in his postjudgment motion. For these reasons, his first contention is forfeited.

¶ 45 But even if we overlooked the forfeiture, we would not find reversible error, as Daniel has failed to establish that he was substantially prejudiced by the trial court's consideration of his 2012 tax return and 2016 year-end paystub. In *Nowaczyk*, a violation of due process was found where the trial court's ruling relied "almost entirely" upon information that the judge obtained during a private conversation with a physician. *Nowaczyk*, 106 Ill. App. 2d at 460, 462. Any resulting prejudice to Daniel from the trial court's actions in this case hardly rises to the level of the substantial prejudice that resulted in *Nowaczyk*.

¶ 46 Daniel's second contention is that the trial court used an inaccurate methodology for calculating his income for purposes of determining child support. Although Daniel correctly notes that this issue is reviewed for an abuse of discretion, he presents no authorities to support his underlying arguments. Instead he resorts to the same type of ill-fated mathematical and tax-based arguments that plagued Ombretta's brief. Therefore, his second contention is forfeited for failure to develop his arguments are cite any supporting authorities. See *Velocity Investments*, 397 Ill. App. 3d at 297.

¶ 47 Daniel's third contention is that the trial court erred in determining that his non-cash tax offsets constituted income for purposes of determining his child support obligation. He notes that, "[w]hile we generally review a trial court's net income determination for an abuse of discretion [Citation.], whether an item is income under section 505 of the Act is an issue of statutory construction and thus a question of law we review *de novo*." *In re Marriage of Shores*, 2014 IL App (2d) 130151, ¶ 24.

¶ 48 Daniel concedes that, under section 505 of the Act, gross income means "the total of all income from all sources" (750 ILCS 5/505(a)(3) (West 2016)), and that courts interpret this definition "broadly." *In re Marriage of Rogers*, 213 Ill. 2d 129, 136 (2004). He nonetheless

relies on *In re Marriage of Freesen*, 275 Ill. App. 3d 97 (1995), for the proposition that his non-cash tax offsets cannot be considered "income" for purposes of calculating his child support obligation. In *Freesen*, the appellate court found no abuse of discretion where the trial court excluded the ex-husband's "passive income" when determining his child support obligation. The appellate court reasoned that the ex-husband did not actually receive the "passive income," as it was actually retained by his employer to reduce corporate debt. *Id*. at 104.

¶ 49 However, Daniel argued in the trial court that his non-cash tax offsets should not be considered part of his net income, because they amounted to nothing more than a "convenience on *his* behalf wherein his employer with[held] a certain amount of tax from the payment of *his* stock award in an effort to decrease the amount of *his* federal tax obligation." (Emphasis added.) This distinguishes Daniel's non-cash tax offsets from the "passive income" in *Freesen*; the tax was withheld here to reduce Daniel's tax obligation, whereas the income in *Freesen* was withheld to reduce the employer's corporate debt. Thus, even reviewing the issue *de novo*, as Daniel requests, we find no error.

¶ 50 Daniel's fourth contention is that the trial court erred in using an improper methodology to determine his federal tax rate across all of the years in question. However, Daniel once again fails to present any authorities to support his underlying arguments. Accordingly, his fourth contention is forfeited. See *Velocity Investments*, 397 Ill. App. 3d at 297.

¶ 51 Daniel's fifth contention is that the trial court erred by including statutory interest on his unpaid "additional child support." He asserts that the issue should be reviewed *de novo*, although he provides no case law in support, and then argues that the trial court abused its discretion. He acknowledges that statutory interest is applied on child support that is due and owing and remains unpaid at the end of each month that it is due. 750 ILCS 5/505(b) (West

2016); 735 ILCS 5/12-109 (West 2016). He argues, however, that statutory interest should not apply here, because the March 2011 order did not provide a due date for his "additional child support" payments. Thus, Daniel argues, "there is no due date wherein interest should begin to accrue," and "the Court had not (*sic*) discretion or obligation to apply statutory interest." In response, Ombretta notes that the "additional child support" payments were due, at the latest, by December 31 in each of the given years. Ombretta argues that, because the trial court calculated the interest on past due "additional child support" payments from the end of the given year in which the "additional" income was received, Daniel was allowed the most "generous imputation of a reasonable due date," and there was no abuse of discretion. We agree with Ombretta.

¶ 52 Daniel's sixth and final contention is that the trial court erred in ordering him to pay $17,000 in attorney fees, because he was justified in defying the terms of the March 2011 order. As we explained *supra*, we lack jurisdiction over this portion of the trial court's order dated June 1, 2018.

¶ 53 III. CONCLUSION

¶ 54 For the reasons stated, the trial court's rulings are affirmed.

¶ 55 Affirmed.