



GOODWILL HUNTING in DIVORCE

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Below is BVResources' state-by-state summary of the leading U.S. court cases deciding the disposition of goodwill in marital dissolution.

STATE	POSITION	CASES	TYPE OF PRACTICE	BV Law*
ALABAMA	No decision			
ALASKA	Enterprise goodwill is marital, personal goodwill is not	<i>Richmond v. Richmond</i> , 779 P.2d 1211 (Alaska 1989)	Law practice	Yes
ARIZONA	No distinction; personal and enterprise goodwill are marital	<i>Mitchell v. Mitchell</i> , 732 P.2d 208 (Ariz. 1987)	Accounting practice	Yes
ARKANSAS	Enterprise goodwill is marital, personal goodwill is not	<i>Tortorich v. Tortorich</i> , 902 S.W. 2d 247 (Ark. App. 1995)	Dental practice (oral surgery)	Yes
CALIFORNIA	No distinction; personal and enterprise goodwill are marital (But some recent cases blur this distinction.)	<i>In re Foster</i> , 42 Cal. App. 3d 577 (1974)	Medical practice	Yes
COLORADO	No distinction; personal and enterprise goodwill are marital	<i>In re Marriage of Huff</i> , 834 P.2d 244 (Colo. 1992)	Law practice	Yes
CONNECTICUT	Enterprise goodwill is marital, personal goodwill is not	<i>Elsami v. Eslami</i> , 591 A.2d 411 (Conn. 1991)	Medical practice	
DELAWARE	Enterprise goodwill is marital, personal goodwill is not	<i>E.E.C. v. E.J.C.</i> , 457 A.2d 688 (Del. 1983)	Law practice	
DISTRICT OF COLUMBIA	Enterprise goodwill is marital, personal goodwill is not	<i>McDiarmid v. McDiarmid</i> , 649 A. 2d 810 (D.C. App. 1994)	Law practice	Yes
FLORIDA	Enterprise goodwill is marital, personal goodwill is not	<i>Thompson v. Thompson</i> , 576 So. 2d	Law practice	Yes

	(But the cases consider most goodwill personal.)	267 (Fla. 1991)		
GEORGIA	No decision			
HAWAII	Enterprise goodwill is marital, personal goodwill is not	<i>Antolik v. Harvey</i> , 761 P. 2d 305(Haw. App. 1988)	Chiropractic Business	Yes
IDAHO	Majority declines to distinguish personal and business goodwill; dissent strongly disagrees	<i>Stewart v. Stewart</i> , 2007 Ida. LEXIS 17 (Jan. 26, 2007)	Dermatology practice	Yes
ILLINOIS	Enterprise goodwill is marital, personal is not	<i>In re Marriage of Head</i> , 652 N.E. 2d 1246 (Ill. App. 1995)	Medical practice	Yes
INDIANA	Enterprise goodwill is marital; personal goodwill MAY BE (a party wishing to exclude personal goodwill must submit evidence of its value to the trial court)	<i>Balicki v. Balicki</i> , 837 N.E.2d 532, (Ind. App. 2005)	Mechanical/ Construction	Yes
IOWA	Not clear; recognizes good-will is dependent on the professional continuing in practice, and is a factor bearing on his/her future earning potential.	<i>In re Marriage of Hogeland</i> , 448 N.W.2d 678 (Iowa App. 1989)	Dental practice	
KANSAS	Neither personal nor enterprise goodwill is marital	<i>Powell v. Powell</i> , 648 P. 2d 218 (Kan. 1982)	Medical practice	Yes
KENTUCKY	Enterprise goodwill is marital, personal goodwill is not	<i>Gaskill v. Robbins</i> , 2009 WL 425619 (Ky.) (Feb 19, 2009)	Medical practice	Yes
LOUISIANA	Enterprise goodwill is marital, personal goodwill is not	Statute: La. R.S. 9:2801.2 added by Acts 2003, No. 837 § 1 and amended by Acts 2004, No. 177 § 1		

MAINE	Enterprise goodwill is marital, personal goodwill is not	<i>Ahern v. Ahern</i> , 2008 Me. LEXIS 1 (Jan. 3, 2008)	Dental practice	Yes
MARYLAND	Enterprise goodwill is marital, personal goodwill is not	<i>Hollander v. Hollander</i> , 597 A.2d 1012 (Md. App. 1991)	Dental practice	Yes
MASSACHUSETTS	Enterprise goodwill is marital, personal goodwill is not	<i>Goldman v. Goldman</i> , 554 N.E.2d 860 (Mass. App. 1990)	Medical practice	
MICHIGAN	No distinction; personal and enterprise goodwill are marital	<i>Kowalesky v. Kowalesky</i> , 384 N.W.2d 112 (Mich. App. 1986)	Dental practice	
MINNESOTA	Enterprise goodwill is marital, personal goodwill is not	<i>Roth v. Roth</i> , 406 N.W.2d 77 (Minn. App. 1987)	Chiropractic business	
MISSISSIPPI	Neither personal nor enterprise goodwill is marital	<i>Watson v. Watson</i> , 882 So.2d 95 (Miss. 2004)	Veterinary clinic	Yes
MISSOURI	Enterprise goodwill is marital, personal goodwill is not	<i>Hanson v. Hanson</i> , 738 S.W.2d 429 (Mo. 1987)	Medical practice	Yes
MONTANA	No distinction; personal and enterprise goodwill are marital	<i>In re Marriage of Stufft</i> , 950 P. 2d 1373 (Mont. 1997)	Law practice	Yes
NEBRASKA	Enterprise goodwill is marital, personal goodwill is not	<i>Taylor v. Taylor</i> , 386 N.W. 2d 851 (Neb. 1986)	Medical practice	Yes
NEVADA	No distinction; personal and enterprise goodwill are marital	<i>Ford v. Ford</i> , 782 P.2d 1304 (Nev. 1989)	Medical practice	Yes
NEW HAMPSHIRE	Enterprise goodwill is marital, personal goodwill is not	<i>In re Watterworth</i> , 821 A. 2d 1107 (N.H. 2003)	Medical practice	Yes
NEW JERSEY	No distinction; personal and	<i>Dugan v. Dugan</i> , 457	Law practice	Yes

	enterprise goodwill are marital	A.2d 1 (N.J. 1983)		
NEW MEXICO	No distinction; personal and enterprise goodwill are marital	<i>Mitchell v. Mitchell</i> , 719 P.2d 432 (N.M. App. 1986)	Accounting practice	Yes
NEW YORK	No distinction; personal and enterprise goodwill are marital	<i>Moll V. Moll</i> , 722 N.Y.S. 2d 732 (2001)	Stockbroker	Yes
NORTH CAROLINA	No distinction; personal and enterprise goodwill are marital	<i>Poore v. Poore</i> , 7331 S.E.2d 266 (N.C. App. 1985)	Dental practice	Yes
NORTH DAKOTA	No distinction; personal and enterprise goodwill are marital	<i>Sommers v. Sommers</i> , 660 N.W.2d 586 (N.D. 2003)	Medical practice	Yes
OHIO	Personal and enterprise goodwill in professional practice is marital.	<i>Kahn v. Kahn</i> , 536 N.E.2d 678 (Oh. 1987)	Medical practice	Yes
OKLAHOMA	Enterprise goodwill is marital, personal is not	<i>Traczyk v. Traczyk</i> , 891 P.2d 1277 (Okla. 1995)	Medical practice/foot clinic	Yes
OREGON	Enterprise goodwill is marital, personal is not	<i>Matter of Marriage of Maxwell</i> , 876 P.2d 811 (Or. App. 1994)	Self employed advertising copywriter	Yes
PENNSYLVANIA	Enterprise goodwill is marital, personal goodwill is not	<i>Butler v Butler</i> , 63 A.2d 148 (Pa. 1995)	Accounting firm	Yes
RHODE ISLAND	Enterprise goodwill is marital, personal goodwill is not	<i>Moretti v. Moretti</i> , 766 A.2d 925 (R.I. 2001)	Professional landscaper	Yes
SOUTH CAROLINA	Neither personal nor enterprise goodwill is marital	<i>Donahue v. Donahue</i> , 384 S.E.2d 741 (S.C. 1989)	Dental practice	Yes
SOUTH DAKOTA	Enterprise goodwill in professional practice is marital; expressly declined to	<i>Endres v. Endres</i> , 532 N.W.2d 65 (S.D. 1995)	Dairy and concrete business	Yes

	decide whether personal goodwill in professional practice is marital			
TENNESSEE	Neither personal nor enterprise goodwill is marital	<i>Smith v. Smith</i> , 709 S.W.2d 558 (Tenn. App. 1985)	Law Firm	Yes
TEXAS	Enterprise goodwill is marital, personal goodwill is not	<i>Guzman v. Guzman</i> , 827 S.W.2d 445 (Tex. App. 1992)	Accounting firm	Yes
UTAH	Enterprise goodwill is marital, personal goodwill is not	<i>Sorensen v. Sorensen</i> , 839 P.2d 774 (Utah 1992)	Law practice	Yes
VERMONT	Enterprise goodwill is marital, personal goodwill is not	<i>Mills v. Mills</i> , 167 Vt. 567 (1997)	Law practice	
VIRGINIA	Enterprise goodwill is marital, personal goodwill is not	<i>Hoebelheinrich v. Hoebelheinrich</i> , 43 Va App. 543 (2004)	Medical practice	Yes
WASHINGTON	No distinction; personal and enterprise goodwill are marital	<i>In re Marriage of Hall</i> , 692 P.2d 175 (Wash. 1984)	Medical practice	Yes
WEST VIRGINIA	Enterprise goodwill is marital, personal goodwill is not	<i>May v. May</i> , 214 W.Va 394 (2003)	Dental practice	Yes
WISCONSIN	Enterprise goodwill is marital personal goodwill is not	<i>Moser v. Moser</i> , 247 Wis.2d 496 (2001)	Veterinary practice	Yes
WYOMING	Enterprise goodwill is marital, personal goodwill is not	<i>Root v. Root</i> , 65 P.3d 41 (Wyo. 2003)	Medical practice	Yes

COLOR KEY:

Black states: These states still have no published decision on the disposition of goodwill in marital dissolution cases.

Green: These cases are still the leading authority since the 2003 BVR summary.

Red: These are new cases to this summary (updated from 2003 BVR summary).

Blue: These are new cases to this summary, which followed and affirmed prior authority.

Brown: These cases OVERRULED a prior decision in this state..

Purple: These cases distinguish a prior case on the 2003 summary.

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