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Minn. Stat. § 480A.08, subd. 3 (2008).*

**STATE OF MINNESOTA
IN COURT OF APPEALS
A08-1507**

In re the Marriage of:
Sandra Dee Fields, f/k/a Sandra Dee Severson, petitioner,
Appellant,

vs.

Clifton Uzoma Nwokeuku,
Respondent.

**Filed June 16, 2009
Reversed and remanded
Halbrooks, Judge**

Dakota County District Court
File No. 19-F7-00-008660

Sandra Dee Fields, 605 North Forest Creek Drive, St. Augustine, FL 32092 (pro se appellant)

Patrick W. Stewart, Patrick W. Stewart Law Offices, P.A., 15025 Garrett Avenue, Suite 200, Apple Valley, MN 55124 (for respondent)

Considered and decided by Shumaker, Presiding Judge; Halbrooks, Judge; and Crippen, Judge.*

* Retired judge of the Minnesota Court of Appeals, serving by appointment pursuant to Minn. Const. art. VI, § 10.

UNPUBLISHED OPINION

HALBROOKS, Judge

Appellant argues that the district court abused its discretion by failing to make the necessary findings to support a reduction of respondent's child-support obligation to an amount below the presumptive guideline and by awarding respondent the dependency tax exemptions for two of their three children. Because the district court did not adequately explain its decision to modify respondent's child-support obligation and to award the exemptions to respondent, we reverse and remand.

FACTS

Appellant Sandra Dee Fields, pro se, and respondent Clifton Uzoma Nwokeuku have three minor children together. Appellant and the children moved out of the family home when the parties' relationship deteriorated in 2000. In November 2000, the district court issued a temporary order awarding the parties joint legal custody of the children. Appellant was awarded sole physical custody, with respondent having "reasonable and liberal visitation." Respondent was ordered to pay monthly child support and daycare expenses and to maintain health and dental insurance for the children.

In February 2006, appellant moved the district court for permission to move to Florida with the children. On June 6, 2006, the district court granted appellant's request, but ordered appellant to arrange and pay for the children's transportation to Minnesota for respondent's parenting time during summer vacations and winter and spring breaks.

In April 2008, appellant moved the district court to, among other things, decrease respondent's parenting time and increase his child-support obligation. Respondent

moved to suspend or reduce his child-support obligation during the summer months, to set up a parenting-time schedule, to be awarded the dependency tax exemptions for two of the children, and to be reimbursed for certain monthly daycare payments.

In a July 18, 2008 order, the district court determined, among other things, that respondent is entitled to: (1) a downward deviation from his presumptive child-support obligation, resulting in a monthly obligation of \$1,000; (2) an award of the state and federal tax exemptions for two of the children beginning with the 2008 tax year; and (3) a \$500 per month reduction in his child-support obligation for the months of July and August of each year. This appeal follows.

DECISION

I.

Appellant argues that the district court failed to make the statutorily required findings—specifically, how the best interests of the children are served by a downward deviation in respondent’s child-support obligation. A district court has broad discretion to address issues related to child support. *Rutten v. Rutten*, 347 N.W.2d 47, 50 (Minn. 1984). The district court abuses its discretion when it sets support in a manner that is against logic and the facts on record or misapplies the law. *Id.*

Minnesota law provides that if a district court deviates from the presumptive child-support obligation, the court

must make written findings that state:

- (1) each parent’s gross income;

- (2) each parent's PICS;^[1]
- (3) the amount of the child support obligation computed under section 518A.34;
- (4) the reasons for the deviation; and
- (5) how the deviation serves the best interests of the child.

Minn. Stat. § 518A.37, subd. 2 (2008); *see also* Minn. Stat. § 518A.43, subd. 1 (2008) (listing factors that a district court should consider when deciding to deviate from the presumptive obligation).

Here, the district court found that respondent's monthly "net presumptive obligation" was \$1,432. The district court stated:

[Appellant]'s gross monthly income is \$3,938. After deducting an assumed 30% tax obligation (\$1,181.00) she has net monthly income of \$2,757. Her spouse provides additional income towards the family expenses of \$500 per month. Her family net income is \$3,257. [Appellant] claims monthly expenses of \$4,486 including over \$1,500 per month in transportation expenses (car payment - \$615, insurance - \$152, gasoline - \$780). The Court finds that [appellant]'s claimed transportation expenses should not reasonably exceed \$1,300 per month. [Appellant]'s overall reasonable monthly living expenses are approximately \$4,200 to \$4,250. Based upon [appellant]'s family income and reasonable monthly expenses Respondent is entitled to a downward deviation on his child support to \$1,000 per month.

But the district court failed to explain how the deviation serves the best interests of the children. *See* Minn. Stat. § 518A.37, subd. 2(5); *Hunley v. Hunley*, 757 N.W.2d 898, 901 (Minn. App. 2008) ("In family law decisions, the judiciary is controlled by the welfare of the child." (quotation omitted)). We therefore reverse and remand for an explanation of

¹ "PICS" refers to parental income for determining child support, which means "gross income minus deductions for nonjoint children." Minn. Stat. § 518A.26, subd. 15 (2008).

how any change to respondent's child-support obligation serves the children's best interests.² See *Hunley*, 757 N.W.2d at 902 ("Even if the record supports the decision, the findings will be considered inadequate if the record fails to reveal that the district court actually considered the appropriate factors as required by the legislature.") (quotation omitted)).

II.

Appellant also argues that the district court made insufficient findings to support its decision to award respondent the dependency tax exemptions for two of the children. We review a district court's allocation of dependency tax exemptions for abuse of discretion. *Ludwigson v. Ludwigson*, 642 N.W.2d 441, 449 (Minn. App. 2002).

The district court's order states:

The issue of allocation of the dependency exemptions was not addressed at the time of the [November 2000] Temporary Order. Respondent has requested an award of the dependency exemptions for 2 of [the] minor children or, alternatively 2 of the children in even years and one of the children in odd years. Respondent is entitled to an award of

² Because we conclude the district court abused its discretion by ordering a downward deviation from the presumptive obligation without making findings regarding how the reduction serves the best interests of the children, we do not address appellant's challenge to the district court's computation of respondent's presumptive child-support obligation. We also do not reach appellant's challenge to the district court's finding that respondent is entitled to a \$500 monthly deduction for July and August each year due to "increased food costs, clothing costs, and gasoline costs" while the children are in his care. But we note that the computation of a basic child-support obligation takes parenting time into account. See Minn. Stat. § 518A.36, subd. 1(a) (2008) ("The parenting expense adjustment under this section reflects the presumption that while exercising parenting time, a parent is responsible for and incurs costs of caring for the child, including, but not limited to, food, transportation, recreation, and household expenses."). If the district court on remand determines that a deduction is warranted, it can address the issue.

the state and federal tax exemptions for two of the children beginning with the 2008 tax year.

Because the district court order does not explain why respondent is entitled to the tax exemptions, we reverse and remand for findings to explain the allocation of the tax dependency exemptions. *See Rogers v. Rogers*, 622 N.W.2d 813, 823 (Minn. 2001) (concluding that district court's allocation of tax exemptions was supported by its consideration of the parties' relative resources and the best interests of the children); *Biscoe v. Biscoe*, 443 N.W.2d 221, 224–25 (Minn. App. 1989) (stating that dependency exemptions “are aligned with child support and may be modified upon a showing of a substantial change of circumstances,” and remanding due to district court's failure to make adequate findings).

Reversed and remanded.