**[Cite as *Rickman v. Rickman*, 2016-Ohio-132.]**

COURT OF APPEALS
HOLMES COUNTY, OHIO
FIFTH APPELLATE DISTRICT

| | | JUDGES: |
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| STEPHANIE E. RICKMAN | : | Hon. W. Scott Gwin, P.J. |
| | : | Hon. William B. Hoffman, J. |
| Plaintiff-Appellee | : | Hon. John W. Wise, J. |
| | : | |
| -vs- | : | |
| | : | Case No. 15CA014 |
| ISAIAH J. RICKMAN | : | |
| | : | |
| Defendant-Appellant | : | O P I N I O N |

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| CHARACTER OF PROCEEDING: | Civil appeal from the Holmes County Court of Common Pleas, Domestic Relations Division, Case No. 14-DR-035 |
| JUDGMENT: | Affirmed |
| DATE OF JUDGMENT ENTRY: | January 4, 2016 |

APPEARANCES:

| For Plaintiff-Appellee | For Defendant-Appellant |
|---|---|
| GRANT MASON<br>LUKE BREWER<br>88 S. Monroe St.<br>Millersburg, OH 44654 | LON VINION<br>2206 Mechanicsburg Road<br>Suite 201<br>Wooster, OH 44691 |

*Gwin, P.J.*

**{¶1}** Appellant appeals the June 18, 2015 decision and judgment entry of the Holmes County Common Pleas Court, Domestic Relations Division.

*Facts & Procedural History*

**{¶2}** Appellee Stephanie Rickman ("Wife") and appellant Isaiah Rickman ("Husband") were married in Virginia on June 5, 2010. The parties have one child, S.R., born on March 31, 2014. Wife filed a complaint for divorce on April 21, 2014. Husband filed a motion to adopt shared parenting plan on January 29, 2015, requesting the trial court name him as the primary residential parent of S.R. On May 22, 2015, the trial court conducted a trial on the divorce and custody issues.

**{¶3}** Wife testified that she moved to Ohio prior to knowing that she was pregnant and remained in Ohio after S.R. was born. S.R. has never lived in Virginia. Wife stated that she moved to Ohio to live near her longtime friend. Wife's parents live in Virginia.

**{¶4}** Wife testified that she had a job throughout the marriage, earning approximately $22,000 per year. Wife has her bachelor's degree and, to become licensed to teach in Ohio, she has to finish her Master's Degree and take the Praxis Exam. She is not currently employed and her parents are lending her money. Once she gets a job when S.R. is old enough, she will pay her parents back. Wife plans on staying home until S.R. reaches preschool, when S.R. is three (3) or four (4) years old. Wife testified that she could complete her degree, take the Praxis test, and get her Ohio teaching license in 2016.

**{¶5}** With regards to communication with Husband, Wife testified that they text because they cannot agree. Wife stated that Husband began visiting S.R. when she was

four months old after a paternity test confirmed he is the biological father of S.R. Wife testified that she has difficulties making decisions with Husband and that Husband would attempt to change visits. Wife stated that, since September of 2014, she has not called off or changed Husband's visits with S.R. Wife contends that Husband once grabbed S.R.'s car seat out of her hand. Further, that during the marriage, Husband would yell at her and belittle her. Wife believes that Husband is trying to bully her by changing visitation with S.R.

**{¶6}** Wife does not think she and Husband can effectively communicate to have a shared parenting plan. Wife testified that she has tried to inquire of Husband as to S.R.'s sleeping and eating schedule during visitation, but he will not tell her or write down when S.R. ate or slept. Wife feels that having sole custody of S.R. is in the best interest of S.R. Wife specifically testified that she is willing to keep Husband informed about S.R.'s life, school, doctors, and stated it is important for Husband to spend time with S.R. Wife believes S.R. will adopt to change if she maintains her eating and sleeping schedules. Wife testified that if the court were to award her custody, she thinks Husband should have significant visitation with S.R. Wife stated that she will do as much transportation as she can and that she is flexible. Wife proposes that when S.R. turns three years old, Husband would have full week-end visits every fourth week-end.

**{¶7}** On cross-examination, Wife testified that Husband asked her to leave the home, but did not know she was going to Ohio. When Wife learned she was pregnant, she wanted Husband to consent to give the child up for adoption. Wife has seen her extended family (cousins) in Ohio only once since she moved to Ohio. Wife testified that Husband never physically abused her.

**{¶8}** Wife stated that she has accused Husband of bugging S.R.'s car seat to obtain surveillance on her and has accused Husband of trying to kidnap S.R. Further, she reported to the doctor concerns that Husband inappropriately touched S.R. when S.R. was nine months old because S.R.'s hair was matted and she was in a onesie.

**{¶9}** Wife testified that she thinks whoever S.R. lives with should claim S.R. on their taxes. Wife stated that for her to travel to Virginia is much less than the $1,000 that Husband claims he spends on each visit to Ohio. Wife testified that she is willing to do what she can so Husband gets as much parenting time as he can, but that she is not moving back to Virginia

**{¶10}** Husband testified that he wants as much time as possible with S.R., but he does not think it is in his or S.R.'s best interest to move to Ohio because he has no job in Ohio, no family in Ohio, no friends in Ohio, and no guarantee from Wife that she will remain in Ohio if he moves. Husband thinks he and Wife can cooperate to make decisions for S.R. Husband states that Wife has control since she has temporary custody of S.R. Husband took a parenting class in Virginia.

**{¶11}** Husband stated that he has requested additional visits from Wife, but she says no because it is not in the court order. For visitation with S.R., Husband drives four hundred and twenty (420) miles each way. Husband testified that Exhibit 7 lists his expenses per trip to Ohio for visitation and is accurate for what he is spending. Exhibit 7 lists that Husband spends as follows per trip for a total of $969.66: $427.66 in gas, wear and tear on his vehicle; $12 in tolls; $160 for two nights in a hotel; $90 for meals; $240 in lost wages; and $40 in items for S.R.

**{¶12}** Husband stated that he always lets Wife know when and where he is coming and staying in Ohio. Husband filed a shared parenting plan and believes that is in S.R.'s best interest because it allows both parents to have a meaningful relationship with S.R. Husband requested that he be allowed to claim S.R. for tax purposes because he earns substantially more than Wife and because it will save him money. Further, that he will spend this extra money on S.R.

**{¶13}** On cross-examination, Husband testified that his parents pay for his trips to Ohio to visit S.R. Husband stated that out of thirty-two visits with S.R., he has asked to alter the visitation approximately three times. Husband has not filled out the sleeping and eating sheets provided by Wife because Wife does not believe what he says.

**{¶14}** Karen Wiest, S.R.'s guardian ad litem, testified that it is in the best interest of S.R. for both parents to be involved, but they can't communicate well-enough for shared parenting. Wiest thinks that it would be better for Wife to move to Virginia to be closer to Husband and her extended family of support. However, that it is difficult to fashion an order if that does not happen and she does not think the court can order Wife to move to Virginia. Wiest has no concerns about Husband being abusive, manipulative, or controlling. Wiest thinks Wife will try to be accommodating to Husband, but Wiest has concerns that this will actually occur.

**{¶15}** With regards to the suggestion that the trial court grant custody to Husband so that Wife will move to Virginia, Wiest stated that she does not feel comfortable using S.R. as a pawn to get Wife to move to Virginia and is not comfortable in giving Husband sole custody for the sole reason of getting Wife to move to Virginia. Wiest does not know

how to accomplish getting the parties geographically closer and states that is why this is a “tough case.”

**{¶16}** Wiest testified that she stands by what she wrote in her report, even after hearing the parties’ testify at trial. Wiest’s report states that there is a great deal of distrust between the parties. Further, that it is difficult for her to fashion a recommendation in this case that will allow extensive involvement for both parents given the distance between the parties. Wiest stated that there is no reason why Husband cannot have an active role in S.R.’s life. It would be best if both parents resided in Virginia because that would allow equal parenting time and because Virginia is where both parents have extended family and a support system.

**{¶17}** Wiest stated that, at this point in S.R’s life, separating her from Wife would not be in her best interest since Wife has been S.R.’s primary caregiver since birth. Further, that Husband has made great strides in establishing a relationship with S.R. Wiest is concerned about Wife’s willingness to have Husband become a parent on an equal basis.

**{¶18}** Wiest concluded that, if Wife remains in Ohio and Husband remains in Virginia, it is in S.R.’s best interest to name Wife the residential parent. Further, that it is in S.R.’s best interest to spend as much time with Husband as possible, including extended visits, overnight visits in Ohio, and, when S.R. is older, overnight visits in Virginia. Wiest recommends that S.R. spend summers and school breaks with Husband, as well as other visitation times on a regular basis.

**{¶19}** Wiest does not believe the parties can communicate well enough that a shared parenting plan is in the best interest of S.R. Wiest stated that if Wife were willing

to move to Virginia or willing to facilitate extensive companionship time for Husband while she lives in Ohio, Wife should be the residential parent.

**{¶20}** Also submitted as an exhibit at trial was a psychological evaluation of the parties by Dr. Bowden. Bowden stated that there is nothing in her evaluation to indicate Husband is a risk to S.R. and she recommends unsupervised visitation for longer periods of time. Further, the fact that the parties reside in different states creates difficulties in terms of custody issues. Bowden stated that if the parties both lived in Virginia or in Ohio, she would recommend shared parenting with increased time to Husband as S.R. gets older. Bowman concluded that if the current living arrangements continue, Wife should continue as the custodial parent of S.R. with Husband allowed contact whenever he is in Ohio or Wife is in Virginia.

**{¶21}** On June 18, 2015, the trial court issued a decision, judgment entry, and decree of divorce. The trial court noted that since S.R. was four months old and her paternity established, Husband has exercised visitation, driving from Virginia on numerous occasions. The trial court stated that the matter could be easily resolved if Wife moved to Virginia, but she does not wish to do so.

**{¶22}** The trial court stated that while Husband submitted a shared parenting plan, the trial court was not going to adopt it because of the opinions of Dr. Bowden and Wiest. The trial court then cited to specific portions of both Wiest's report and Bowden's report with their recommendations and conclusions. The trial court stated that both Bowden and Wiest have stated that if Wife remains in Ohio, she should be designated the sole residential parent with liberal visitation to Husband. The trial court adopted the conclusions by Bowden and Wiest and designated Wife as the sole residential parent.

**{¶23}** Additionally, the trial court adopted the standard Holmes County visitation guidelines for long-distance, attached to the judgment entry as Exhibit A. The long-distance visitation plan states that it is made pursuant to R.C. 3109.051(F) and provides as follows: Christmas shall be divided in half and alternated annually with Christmas Eve and Day being alternated annually; Husband shall have Father's Day and Spring Break; the parties should alternate New Year's Eve, Martin Luther King Day, President's Day, Easter, Memorial Day, Fourth of July, Labor Day, and Thanksgiving; Husband shall get ½ of school summer vacation, though each parent may arrange an uninterrupted vacation of not more than two (2) weeks with the child; and the non-residential parent may have a once per month week-end visit if the child's traveling time does not exceed three hours one way.

**{¶24}** However, the trial court made the following modifications to the standard long-distance visitation schedule: (1) no travel until the child turns two years old; (2) when the child turns two years old, Wife is required to transport S.R. halfway to Virginia both there and back; and (3) until the age of two, Husband has overnight visitation every other week-end and extended time during the summer (no less than 2 weeks).

**{¶25}** With regards to child support, the trial court stated that it previously established a temporary child support order and adopted the temporary child support order as the child support order in the case. The trial court attached the temporary order as an exhibit to its judgment entry. In the temporary order, the court considered the fact that Husband has to travel from Virginia to visit and that Wife voluntarily moved to Ohio. Accordingly, the trial court deviated from the $653 worksheet figure and reduced the

monthly child support amount to $600 per month, giving Husband a $53 per month deviation.

**{¶26}** Finally, the trial court found that Husband shall have the tax exemption for S.R. for tax year 2015 and Wife in 2016. Further, that Husband shall have the tax exemption for S.R. on the odd-numbered years commencing with tax year 2015 and Wife shall have the tax exemption for S.R. in the even-numbered years commencing in 2016.

**{¶27}** Husband appeals the June 18, 2015 judgment entry of the Holmes County Common Pleas Court and assigns the following as error:

**{¶28}** "I. THE TRIAL COURT ERRED BY ADOPTING ITS STANDARD COMPANIONSHIP SCHEDULE ON THE UNIQUE FACTS AND CIRCUMSTANCES OF THIS CASE, THEREBY EFFECTIVELY ELIMINATING FATHER'S OPPORTUNITY TO HAVE A MEANINGFUL ROLE IN HIS DAUGHTER'S LIFE.

**{¶29}** "II. THE TRIAL COURT ERRED IN FAILING TO GRANT A SUBSTANTIAL DEVIATION IN CHILD SUPPORT TO APPELLANT, AND BY FAILING TO ARTICULATE THE BASIS OF ITS DETERMINATION.

**{¶30}** "III. THE TRIAL COURT ERRED IN ALLOCATING PARENTAL RIGHTS AND RESPONSIBILITIES BY PERMITTING THE MOTHER TO CLAIM THE MINOR CHILD FOR TAX PURPOSES IN ALTERNATING YEARS."

I.

**{¶31}** Husband first argues that the trial court erred by adopting its standard companionship schedule and thus eliminating his opportunity to have a meaningful role in S.R.'s life.

**{¶32}** The standard of review in initial custody cases is whether the trial court abused its discretion. *Davis v. Flickinger*, 77 Ohio St.3d 415, 674 N.E.2d 1159 (1997). An abuse of discretion implies that the court's attitude was unreasonable, arbitrary, or unconscionable. *Blakemore v. Blakemore*, 5 Ohio St.3d 217, 450 N.E.2d 1140 (1983). Given the nature and impact of custody disputes, the juvenile court's discretion will be accorded paramount deference because the trial court is best suited to determine the credibility of testimony and integrity of evidence. *Gamble v. Gamble*, 12th Dist. Butler No. CA2006-10-265, 2008-Ohio-1015. Specifically, "the knowledge a trial court gains through observing witnesses and the parties in a custody proceeding cannot be conveyed to a reviewing court by a printed record." *Miller v. Miller*, 37 Ohio St.3d 71, 523 N.E.2d 846 (1988). Therefore, giving the trial court due deference, a reviewing court will not reverse the findings of a trial court when the award of custody is supported by a substantial amount of credible and competent evidence. *Davis v. Flickinger*, 77 Ohio St.3d 415, 674 N.E.2d 1159 (1997).

**{¶33}** R.C. 3109.04 requires a trial court to consider the best interest of the child in making an award of custody incident to a divorce proceeding. R.C. 3109.04(F)(1) provides that, in making this determination, a court is to consider all relevant factors, including, but not limited to: (a) the wishes of the child's parents; (c) the child's interactions and interrelationship with her parents; (d) the child's adjustment to her home and community; (e) the mental and physical health of all persons involved in the situation; (f) the parent more likely to honor and facilitate visitation and companionship rights approved by the court; (g) whether either parent has failed to make child support payments * * *;

and (j) whether either parent has established a residence, or is planning on establishing a residence, outside this state.

**{¶34}** Further, in determining whether shared parenting is in the best interest of the child, the court shall consider all relevant factors, including, but not limited to, the factors listed above, the factors in section 3119.23 of the Revised Code, and the following factors: (a) the ability of the parents to cooperate and make decisions jointly, with respect to the child; (b) the ability of each parent to encourage the sharing of love, affection, and contact between the child and the other parent; (c) the geographic proximity of the parents to each other; and (d) the recommendation of the guardian ad litem of the child.

**{¶35}** A trial court's establishment of a non-residential parent's visitation rights is within its sound discretion, and will be not be disturbed on appeal absent a showing of an abuse of discretion. *Appleby v. Appleby*, 24 Ohio St.3d 39, 492 N.E.2d 831 (1986); *Booth v. Booth*, 44 Ohio St.3d 142, 541 N.E.2d 1028 (1989). The trial court must exercise its discretion in the best interest of the child. *Bodine v. Bodine*, 38 Ohio App.3d 173, 528 N.E.2d 973 (10th Dist. 1988).

**{¶36}** Husband first argues the trial court erred by not articulating the basis for its decision sufficiently so that this Court can review its determination and that the trial court failed to consider and apply the factors in R.C. 3109.04. In determining the best interest of a child in a custody matter, the court is to consider all relevant factors, including, but not limited to those set forth under R.C. 3109.04(F)(1). However, there is no requirement that a trial court separately address each factor enumerated in R.C. 3109.04(F)(1). *Bashale v. Quaicoe*, 5th Dist Delaware No. 12 CAF 10 0075, 2013-Ohio-3101. Absent

evidence to the contrary, an appellate court will presume the trial court considered all of the relevant "best interest" factors listed in R.C. 3109.04(F)(1). *Id.*

**{¶37}** Upon review of the record, we find there is evidence contained in the record as it relates to each factor contained in R.C. 3109.04(F). Further, there is no evidence that the trial court did not consider all of the relevant "best interest" factors. Additionally, in this case, the trial court appointed Wiest as the guardian ad litem specifically to investigate the issues and make a recommendation based on her investigation as to the best interests of the child. See Sup. R. 48; *Nicely v. Weaver*, 5th Dist. Stark No. 2012 CA 00134, 2013-Ohio-1621. As noted in the journal entry appointing Wiest, she is appointed "to represent the best interests of the minor child in this case." Accordingly, we find the trial court's judgment entry was sufficient for this Court to conduct a meaningful review.

**{¶38}** Further, upon review of the record, we find the trial court did not abuse its discretion in applying the R.C. 3109.04 factors and finding that the best interest of the child is served by Wife being the sole residential parent and Husband receiving visits pursuant to the standard long-distance visitation schedule. Wiest testified that it is in the best interest of S.R. for both parents to be involved, but it is difficult for her to fashion a recommendation in this case that will allow extensive involvement for both parties given the distance between the parties. Wife testified that she does not intend to move back to Virginia and Husband testified that he does not intend to move to Ohio.

**{¶39}** As to the suggestion that the trial court grant custody to Husband so that Wife will move to Virginia, Wiest stated that she does not feel comfortable using S.R. as a pawn to get Wife to move to Virginia and is not comfortable giving Husband sole custody for the sole reason for getting Wife to move to Virginia. Wiest stated that, at this point in

S.R.'s life, separating her from Wife would not be in her best interest since Wife has been S.R.'s primary caregiver since birth. Wiest concluded that, if Wife remains in Ohio and Husband remains in Virginia, it is in S.R.'s best interest to name Wife the residential parent. Further, Dr. Bowden concluded that if Wife remains in Ohio and Husband remains in Virginia, Wife should continue as the custodial parent of S.R.

**{¶40}** With regards to visitation, Wiest recommends extended visits with Husband, including overnight visits in Ohio, and, when S.R. is older, overnight visits in Virginia. Wiest recommends that S.R. spend summers and school breaks with Husband, as well as other visitation times on a regular basis. Dr. Bowden recommends that Husband be allowed contact with S.R. when he is in Ohio or when Wife is in Virginia. The standard Holmes County long-distance visitation schedule is thus in line with the recommendations of the experts in this case. Once S.R. turns two, Husband will have overnight, unsupervised visitation with S.R. in Virginia each Christmas, Spring Break, alternating holidays, and half of the summer. Further, pursuant to Section (f) of the long-distance visitation schedule, Husband can choose to travel to Ohio for a once per month week-end visit with S.R. (as defined in Local Rule 25(F)(2)(a) and (c)), provided Husband notify Wife pursuant to Section (f). Accordingly, we find the trial court did not abuse its discretion in finding it was in the best interest of S.R. for Wife to be named the residential parent and in establishing the standard long-distance visitation schedule for Husband.

**{¶41}** Husband next asserts that the trial court was required to record specific findings of fact and conclusions of law because he filed a motion to adopt shared parenting plan.

**{¶42}** When only one parent requests shared parenting, R.C. 3109.04(D)(1) sets forth the specific procedure the trial court should follow. The statute requires the court to enter findings of fact and conclusions of law if it approves or denies the parent's shared parenting plan. R.C. 3109.04(D)(1). However, the trial court may substantially comply with the statute if its reasons for the approval or denial of the shared parenting plan are apparent from the record. *Huffman v. Huffman,* 5th Dist. Richland No. 08-CA-93, 2009-Ohio-5511; *Swain v. Swain*, 4th Dist. Pike No. 04CA726, 2005-Ohio-65; *Hardesty v. Hardesty*, 11th Dist. Geauga No. 2004-G-2582, 2006-Ohio-5648; *Winkler v. Winkler*, 10th Dist. Franklin Nos. 02AP-937, 02AP-1267, 2003-Ohio-2418; *Erwin v. Erwin*, 3rd Dist. Union No. 14-04-37, 2005-Ohio-1603.

**{¶43}** In this case, the reasons for the trial court's denial of the shared parenting plan herein are apparent from the record. The trial court stated that while Husband submitted a shared parenting plan, the trial court was not going to adopt it because of the opinions of Bowden and Wiest. The trial court then cited to specific portions of both Wiest's report and Bowden's report with their recommendations and conclusions. The trial court stated that both Bowden and Wiest recommended that if Wife remains in Ohio and Husband remains in Virginia, Wife should be designated the sole residential parent with visitation to Husband. Accordingly, the reasons for the denial of the shared parenting plan are clear from the record and there are sufficient findings of fact and conclusions of law to satisfy the statute and permit this Court to conduct a meaningful review, See *Haynes v. Haynes*, 5th Dist. Coshocton No. 2010-CA-01, 2010-CA-5801.

**{¶44}** It is further clear from the record that, while Bowden may recommend shared parenting if the parties lived close to each other, neither Wiest or Bowden believes

that shared parenting is in the best interest of the child while Wife is living in Ohio and Husband is living in Virginia. Wife testified that she is not moving to Virginia and Husband testified that he is not moving to Ohio. Additionally, Wiest does not believe the parties can communicate well enough such that a shared parenting plan is in the best interest of S.R. even if the parties lived in the same state. Accordingly, the trial court did not abuse its discretion in not adopting Husband's shared parenting proposal.

**{¶45}** Finally, Husband contends that the trial court's decision failed to adopt the requirement of R.C. 3109.051 that the trial court's order must provide both parents with the opportunity for frequent and liberal contact with the child.

**{¶46}** R.C. 3109.051 provides that if the trial court has not issued a shared parenting decree, the court "shall make a just and reasonable order or decree permitting each parent who is not the residential parent to have parenting time with the child at the time and under the conditions that the court directs * * *." Further, that "whenever possible, the order or decree permitting the parenting time shall ensure the opportunity for both parents to have frequent and continuing contact with the child * * *." R.C. 3109.051.

**{¶47}** Accordingly, when fashioning a visitation order for a non-residential parent, trial courts are required to issue an order that is "just and reasonable" under all the conditions that the court directs. R.C. 3109.051; see *Ornelas v. Ornelas*, 12th Dist. Warren No. CA2011-08-094, 2012-Ohio-4106. While the second portion of R.C. 3109.051 states that the trial court is required to issue a parenting time order to ensure the opportunity for both parents to have frequent and continuing contact with the child, the beginning of the sentence states that the trial court shall do this "*whenever possible."*

In this case, as evidenced by the testimony of both Wiest and Bowden, the distance between the parties and the unwillingness of either of them to move make such an order difficult. Wiest testified that it is difficult for her to fashion a recommendation in this case that will allow extensive involvement for both parties given the distance between the parties.

**{¶48}** As detailed above, the long-distance visitation plan is in line with the visitation recommendations made by Bowden and Wiest. Further, the long-distance plan specifically states that it is made pursuant to R.C. 3109.051(F). Upon review of the record, we find the trial court did not abuse its discretion in issuing the standard long-distance visitation schedule in this case.

**{¶49}** Husband's first assignment of error is overruled.

II.

**{¶50}** Husband argues the trial court erred in not granting a substantial deviation in child support and by failing to articulate the basis of its determination.

**{¶51}** In reviewing matters concerning a child support deviation, the decision of the trial court should not overturned absent an abuse of discretion. *Booth v. Booth*, 44 Ohio St.3d 142, 541 N.E.2d 1028 (1989). In order to find an abuse of discretion, we must find that the court's action is unreasonable, arbitrary, or unconscionable and not merely an error of law or judgment. *Blakemore v. Blakemore*, 5 Ohio St.3d 217, 450 N.E.2d 1140 (1989).

**{¶52}** A trial court may order child support that deviates from the amount of child support that would otherwise result from the use of the basic child support schedule and the applicable worksheet if the amount calculated would be unjust or inappropriate and

would not be in the best interest of the child. *Marker v. Grimm*, 65 Ohio St.3d 139, 601 N.E.2d 496 (1992). When determining whether a departure from the guideline child support amount is warranted, the trial court may consider whether a parent incurs extraordinary costs associated with visitation. *Hurst v. Hurst*, 12th Dist. Warren No. CA2013-10-100, 2014-Ohio-4762, citing R.C. 3119.23(D); *Kemp v. Kemp*, 5th Dist. Stark No. 2009CA00035, 2009-Ohio-6089. If the parent incurs extraordinary travel costs, a downward deviation will only be granted if the trial court further finds that such deviation is in the child's best interests. *Hurst v. Hurst*, 12th Dist. Warren No. CA2013-10-100, 2014-Ohio-4762, citing R.C. 3119.23(D); *Ornelas v. Ornelas*, 978 N.E.2d 946, 2012-Ohio-4106 (12th Dist. Warren); see also *Marker v. Grimm*, 65 Ohio St.3d 139, 601 N.E.2d 496 (1992).

**{¶53}** R.C. 3119.22 provides that if the court deviates from the child-support guidelines, it shall enter in the journal the amount of the child support calculated pursuant to the basic child-support schedule and the applicable worksheet, plus its determination that the amount would be unjust or inappropriate and would not be in the best interest of the child, and findings of fact supporting its determination. *Tennant v. Martin-Auer*, 188 Ohio App.3d 768, 2010-Ohio-3489, 936 N.E.2d 1013 (5th Dist. Licking). However, the statute provides no "set method" to employ to formulate a deviation. *Lopez-Ruiz v. Botta*, 10th Dist. Franklin No. 11AP-577, 2012-Ohio-718.

**{¶54}** In this case, the trial court did enter the amount of the child support calculated pursuant to the basic child-support schedule and the applicable worksheet ($653). The trial court then considered the fact that Husband has to travel from Virginia to visit and Wife voluntarily moved to Ohio. Thus, the trial court deviated from the $653

figure and reduced the monthly child support amount to $600 per month, giving Husband a $53 per month deviation. The trial court thus included facts supporting how it arrived at its total deviation. While Husband asserts that his testimony that he spends $1,000 per visit to travel to Ohio to visit S.R. establishes that the $53 per month deviation is an abuse of discretion, we note that the trial court is best suited to determine the credibility of testimony and integrity of the evidence. *Williams v. Tumblin*, 5th Dist. Coshocton No. 2014CA0013, 2014-Ohio-4365. Further, while Husband opined as the amount he spent, Husband did not submit receipts regarding travel expenses or employment statements with regards to lost wages. Wife testified that when she visits Virginia, her costs are not near $1,000. Accordingly, we find the deviation is not unreasonable, arbitrary, or unconscionable.

**{¶55}** Husband's second assignment of error is overruled.

III.

**{¶56}** Finally, Husband argues the trial court erred in permitting Wife to claim S.R. for tax purposes in alternating years since she currently has no taxable income.

**{¶57}** In general, we review a trial court's decision allocating tax exemptions for dependents under an abuse of discretion standard. *Hughes v. Hughes*, 35 Ohio St.3d 165, 518 N.E.2d 1213 (1988). However, this discretion is both guided and limited by the statutory requirements of R.C. 3119.82. As a general rule, under the Internal Revenue Code, the residential parent presumptively receives the tax dependency exemption. *Singer v. Dickerson*, 63 Ohio St.3d 408, 588 N.E.2d 806 (1992); *Kaethow v. Kaethow*, 5th Dist. Licking No. 10-CA-139, 2013-Ohio-2354.

**{¶58}** However, the trial court may permit the parent who is not the residential parent to claim the child as a dependent only if the court determines that this furthers the best interest of the child. R.C. 3119.82. In making its determination, the court shall consider any net tax savings, the relative financial circumstance and needs of the parents and child, the amount of time the child spends with each parent, the eligibility of either or both parent for the federal earned income tax credit, and any other relevant factor. *Id.*

**{¶59}** In this case, the trial court heard testimony regarding Husband's income, the relative financial circumstances of the parties, and the needs of the parents and the child. Further, the trial court heard testimony that, prior to having S.R., Wife worked throughout the marriage. While Wife is not currently working, she has her bachelor's degree and is in the process of getting her Master's degree in teaching. Further, Wife testified that she intends to get a job when S.R. is old enough. Wife plans on staying home until S.R. reaches preschool, when S.R. is three (3) or four (4) years old. Wife testified that she could complete her degree, take the Praxis test, and get her Ohio teaching license in 2016. Accordingly, the first year Wife can use the exemption (2016) corresponds with the year she could obtain her Ohio teaching license. Based upon our review of the record and the general rule that the residential parent presumptively receives the exemption, we find the trial court did not abuse its discretion in alternating the tax exemption between Husband and Wife.

**{¶60}** Husband's third assignment of error is overruled.

**{¶61}** Based on the foregoing, Husband's assignments of errors are overruled. The June 18, 2015 judgment entry of the Holmes County Common Pleas Court, Domestic Relations Court, is affirmed.

By Gwin, P.J.,

Hoffman, J., and

Wise, J., concur