

IN THE COURT OF APPEALS OF OHIO
TENTH APPELLATE DISTRICT

Linda S. Rider,	:	
	:	
Plaintiff-Appellant,	:	
	:	
v.	:	No. 11AP-24
	:	(C.P.C. No. 09DR-05-1748)
John J. Rider,	:	
	:	(REGULAR CALENDAR)
Defendant-Appellee.	:	

D E C I S I O N

Rendered on August 4, 2011

Linda S. Rider, pro se.

John J. Rider, pro se.

Edward Pfau, Guardian ad Litem.

APPEAL from the Franklin County Court of Common Pleas,
Division of Domestic Relations

TYACK, J.

{¶1} Linda S. Rider is appealing from a ruling of the Franklin County Court of Common Pleas, Division of Domestic Relations. She assigns a single error for our consideration:

THE TRIAL COURT ERRED AS A MATTER OF LAW, AND ABUSED ITS DISCRETION, IN FAILING TO FIND THAT THE DEFENDANT-APPELLEE (NON CUSTODIAL PARENT) WAS AWARDED ENTITLEMENT TO CLAIM FEDERAL INCOME TAX DEDUCTIONS FOR BOTH MINOR CHILDREN.

{¶2} Linda and John Rider were divorced after 16 years of marriage. A judgment entry/decree of divorce was journalized on December 8, 2010 following a very contentious trial at which the parties represented themselves. Issues regarding parental rights and responsibility including child support and the allocation of tax exemptions had earlier been the subject of hearings before a magistrate.

{¶3} The magistrate's decision indicated that John J. Rider should pay child support of \$284.23 per month per child effective April 1, 2010. In addition, due to the effective dates of the temporary orders in the divorce case, John had accrued child support arrearage of \$4,123.30. The arrearages were to be liquidated by the payment of \$113.09 per month in addition to the basic child support order. Each parent was ordered to pay one-half of the extraordinary medical and health care expenses of the children. John was ordered to provide health insurance for the children so long as it was available at a reasonable cost through his employment.

{¶4} Effective with the tax year 2010, Linda Rider was entitled to claim the younger child as an exemption on all federal, state and local tax returns. John was ordered to be entitled to claim the older child, now almost 16, as an exemption on his tax return. When the older child could no longer qualify as a tax exemption, the parents were ordered to alternate the claiming of the younger child as an exemption, with Linda being

entitled to claim the child in even-numbered years and John being entitled to claim the child in odd-numbered years.

{¶5} These orders regarding child support, insurance coverage and tax exemptions were adopted by the trial judge when the final decree of divorce was journalized. Linda Rider vigorously contested the issue of the allocation of the tax exemption in the trial court and continues to do so on appeal.

{¶6} We do not have a transcript of the testimony presented before the magistrate, which hampers our ability to address some of the issues argued by Linda on appeal. Based upon the record we do have, the trial court's order that the tax exemptions relating to the children be divided equally cannot be said to be contrary to law or to be an abuse of discretion. John has been ordered to pay \$682.15 per month plus service charges for the support of the children. Thus, he is currently ordered to pay \$8,185.80 plus service charges per year for the foreseeable future. He has also been ordered to pay for the health insurance for the children and to pay one-half of the extraordinary health care expenses.

{¶7} "The term 'abuse of discretion' connotes more than an error of law or judgment; it implies that the court's attitude is unreasonable, arbitrary or unconscionable." *Blakemore v. Blakemore* (1983), 5 Ohio St.3d 217, 219.

{¶8} An abuse of discretion connotes more than an error of judgment; it implies a decision that is arbitrary or capricious, one that is without a reasonable basis or clearly wrong. *Pembaur v. Leis* (1982), 1 Ohio St.3d 89; *Wise v. Ohio Motor Vehicle Dealers Bd.* (1995), 106 Ohio App.3d 562, 565; and *In re Ghali* (1992), 83 Ohio App.3d 460, 466.

{¶9} The Internal Revenue Code as administered by the Internal Revenue Service grants wide discretion to domestic relations courts in the allocation of tax exemptions. The child support ordered to be paid by John Rider is deemed to be totally applied for support of the children. Income earned by Linda Rider is deemed to both support her personally and to support the children. The Internal Revenue Service respects the orders of the domestic relations courts in the courts' assessment of how much of the residential parent's income is used to support the residential parent and how much supports solely a minor child. Nothing about the orders entered here violates the Internal Revenue Code and its related regulations. The orders entered here are not illegal.

{¶10} Because the trial court did not abuse its discretion or act contrary to law in providing each parent the benefit of claiming one-half of the two tax exemptions related to the minor children, we overrule the sole assignment of error.

{¶11} The judgment of the trial court is affirmed.

Judgment affirmed.

BRYANT, P.J., and FRENCH, J., concur.
