

**MISSOURI COURT OF APPEALS  
WESTERN DISTRICT**

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COMPLETE TITLE OF CASE:

CHARLES WADE JEFFUS,

Respondent

v.

AMY LYNN JEFFUS.

Appellant

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DOCKET NUMBER WD74302

DATE: August 21, 2012

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Appeal From:

Circuit Court of Ray County, MO  
The Honorable David Harrison Miller, Judge

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Appellate Judges:

Division Four  
James Edward Welsh, C.J., Thomas H. Newton, J., and Owens L. Hull, Sp. J.

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Attorneys:

Allen Russell, Kansas City, MO

Counsel for Appellant,

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Attorneys:

James Rust, Richmond, MO

Counsel for Respondent

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**MISSOURI APPELLATE COURT OPINION SUMMARY  
MISSOURI COURT OF APPEALS, WESTERN DISTRICT**

**CHARLES WADE JEFFUS, Respondent, v.  
AMY LYNN JEFFUS, Appellant**

**WD74302**

**Ray County**

Before Division Four Judges: Welsh, C.J., Newton, J., and Hull, Sp. J.

Amy Lynn Jeffus (Wife) appeals the circuit court's judgment dissolving her marriage to Charles Wade Jeffus (Husband) and contends that the court's judgment regarding child support misapplied the law and was unsupported by the evidence.

Wife asserts that the court erred when: (1) it awarded Husband a credit for overnight stays, contending that Wife's income is too low for Husband to receive the credit, (2) it reduced Wife's work related child care costs by the amount of the child care tax credit, contending that she will not have the benefit of such tax credits because Husband was awarded the federal dependency exemptions for the children, (3) it failed to include at least \$200 in Wife's extraordinary expenses in its child support calculation, (4) it awarded Husband the federal tax dependency exemptions for the minor children because the court failed to order Wife to sign a declaration described in 26 U.S.C. 152(e), and (5) it awarded Husband the federal tax dependency exemptions because the court failed to find the court's Form 14 unjust and inappropriate.

**AFFIRMED IN PART AND REVERSED AND REMANDED IN PART**

**Division Four holds:**

(1) The circuit court erred in awarding Husband a Line 11 overnight stay credit. Wife's imputed income in the court's Form 14 calculation was too low for Husband to qualify for the credit, and the court made no findings that Wife was unemployed or underemployed and that a cohabitant assisted Wife with expenses.

(2) The circuit court did not err in including a Child Care Tax Credit on Line 6(a)(ii) of the Form 14. Husband's award of the dependency exemptions does not preclude Wife from deducting work related dependent care expenses.

(3) The circuit court did not err in excluding extraordinary expenses in its Form 14.

Opinion by James Edward Welsh, Chief Judge

August 21, 2012

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