

**MISSOURI COURT OF APPEALS
WESTERN DISTRICT**

**DANIEL LLOYD DODGE,
RESPONDENT
vs.**

**SHEILA K. DODGE,
APPELLANT**

DOCKET NUMBER WD74876

DATE: April 2, 2013

Appeal from:

The Circuit Court of Jackson County, Missouri
The Honorable Vernon E. Scoville, III, Judge

Appellate Judges:

Division Three: Cynthia L. Martin, P.J., Joseph M. Ellis and Gary D. Witt, JJ.

Attorneys:

Michael J. Englert, for Respondent

Ryan C. Evans, for Appellant

MISSOURI APPELLATE COURT OPINION SUMMARY

**MISSOURI COURT OF APPEALS
WESTERN DISTRICT**

DANIEL LLOYD DODGE, RESPONDENT

v.

SHEILA K. DODGE, APPELLANT

WD74876

Jackson County, Missouri

Before Division Three Judges: Cynthia L. Martin, P.J., Joseph M. Ellis and Gary D. Witt, JJ.

Appellant Sheila K. Dodge ("Mother") appeals from a dissolution decree and judgment entered by the Circuit Court of Jackson County dissolving her marriage to Daniel L. Dodge ("Father") and awarding joint legal custody of their three minor children. Mother contends that the circuit court erred in calculating Father's gross income and in awarding the dependency tax exemptions to alternate yearly between her and Father without rebutting the presumed child support amount as unjust or inappropriate.

REVERSED AND REMANDED.

Division One holds:

(1) The circuit court did not err in calculating Father's gross monthly income at \$3,437.00, resulting in a gross yearly income calculation of \$41,244.00 (\$3,437.00 x 12), because the evidence established that, from 2008 to 2011, Father's gross yearly income ranged from \$39,749.00 to \$70,000.00. The circuit court was free to consider this range of evidence presented regarding Father's past, present, and future earnings in determining his gross income for Form 14 purposes, and the calculation of Father's gross yearly income of \$41,244.00 falls within that range. Nevertheless, because Father's gross yearly income figure (\$41,244.00) is almost identical to the amount of income Father earned on his August 2011 paystub (\$41,241.00), the circuit court may have mistakenly used Father's partial year earnings from 2011 as the basis for calculating Father's gross income on the adopted Form 14. Thus, on remand, the circuit court should review its child support award to determine if a mathematical error did, in fact, occur in calculating Father's gross income on the adopted Form 14.

(2) The circuit court erred as a matter of law in awarding Father, the child-support obligor and noncustodial parent, two of the dependency tax exemptions in even-numbered years and one of the dependency tax exemptions in odd-numbered years without first rebutting the PCSA as unjust or inappropriate because the Form 14 assumes the parent entitled to receive support claims the tax exemptions for the children entitled to support.

Opinion by Joseph M. Ellis, Judge

Date: April 2, 2013

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