

MEMORANDUM DECISION

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IN THE COURT OF APPEALS OF INDIANA

Peter D. Farrar,
Appellant-Respondent,

v.

Sarah D. Farrar,
Appellee-Petitioner

June 6, 2023

Court of Appeals Case No.
22A-DR-2425

Appeal from the Allen Superior
Court

The Honorable Lori K. Morgan,
Judge

Trial Court Cause No.
02D07-1201-DR-68

Memorandum Decision by Judge Weissmann
Judges Bailey and Brown concur.

Weissmann, Judge.

- [1] Peter Farrar (Father) asked the trial court to find his ex-wife, Sarah Farrar (Mother), in contempt of court for claiming child income tax deductions to which Father allegedly was entitled. The trial court declined, finding Mother's actions were the product of a good faith dispute and not willful disobedience of the court's dissolution decree. Father appeals, claiming he proved Mother's contempt. But the evidence supports the trial court's judgment. We affirm.

Facts

- [2] Father and Mother (Parents) have three children: E.F., T.F., and J.F. (Children). When Parents divorced in 2012, the trial court incorporated their marital settlement agreement into its dissolution decree. Section C of the agreement—entitled “Support of Children”—generally required Father to pay weekly child support, maintain health insurance for Children, assume a percentage of Children's uninsured health care expenses each year, and equally share with Mother the cost of Children's extracurricular activities.
- [3] Section C also authorized Father and Mother to claim income tax deductions for Children on an alternating schedule. For even-numbered taxable years, Father could claim E.F. and J.F. while Mother could claim only T.F. And in odd-numbered taxable years, Father could claim only E.F. while Mother could claim T.F. and J.F. This schedule was subject to the following exception (“deduction exception”):

16. [Father's] right to claim any child for such tax purposes is contingent upon his being fully current in his child support obligation by December 31 each year, and to have not been more than two weeks behind in his child support in any given year he is seeking to claim said children.

App. Vol. II, p. 41.

[4] For taxable year 2020, Mother claimed income tax deductions for all three Children. Father filed a contempt petition against Mother, alleging she violated the trial court's dissolution decree by claiming E.F. and J.F. in an even-numbered year. Citing the deduction exception, Mother responded that Father was not entitled to claim E.F. and J.F. because he failed to pay Children's uninsured health care expenses by December 31, 2020. Father admitted that he owed Mother past due health care expenses but argued that the deduction exception only applied if Father was delinquent on his weekly child support payments. Thus, the parties disputed whether Father's "child support obligation," as that phrase is used in the deduction exception, included his share of Children's uninsured health care expenses.

[5] The trial court did not resolve this issue. But it found "there was a good-faith legitimate dispute" regarding the interpretation of the phrase "child support obligation" and that Mother "legitimately believed" her interpretation was correct. *Id.* at 25. Ultimately, the court concluded Mother did not willfully disobey the dissolution decree by claiming tax deductions for E.F. and J.F. for taxable year 2020. The court denied Father's contempt petition, and Father appeals.

Discussion and Decision

- [6] In order to be held in contempt for failure to follow a trial court's order, a party must have willfully disobeyed the order. *City of Gary v. Major*, 822 N.E.2d 165, 170 (Ind. 2005). The determination of whether a party is in contempt is a matter left to the trial court's discretion. *Id.* at 171. When a trial court declines to find a party in contempt, we may reverse only where there is no "rational basis" for the court's action. *Heagy v. Kean*, 864 N.E.2d 383, 386 (Ind. Ct. App. 2007). Thus, we review the trial court's decision for an abuse of discretion. *Id.* We will not reweigh the evidence or assess the credibility of the witnesses, and we view the evidence in the light most favorable to the judgment. *Id.*
- [7] Father claims there is no rational basis on which the trial court could find "a good-faith legitimate dispute" regarding the interpretation of the deduction exception. App. Vol. II, p. 25. According to Father, the phrase "child support obligation" is unambiguous, and Mother's belief that it included Children's uninsured health care expenses is "nonsensical on its face." Appellant's Reply Br., p. 4.
- [8] Father points to Indiana Child Support Guideline 3E (Additions to the Basic Child Support Obligation), which governs work-related child care expenses and the cost of child health insurance. In particular, the commentary to Guideline 3(E) states, in pertinent part:

Adding work-related child care costs, and the weekly cost of health insurance premiums for the child(ren) to the basic child support obligation results in a figure called Total Child Support

Obligation. This is the basic obligation of both parents for the support of the child(ren) of the marriage, or approximately what it would cost to support the child(ren) in an intact household, *excluding* extraordinary health care and/or extraordinary education expenses.

(Emphasis added).

- [9] Father also points to Guideline 7, to which Guideline 3E refers for treatment of extraordinary child health care expenses. Guideline 7 states, in pertinent part:

Calculation of the apportionment of the health care expense obligation is a matter *separate from* the determination of the weekly child support obligation. These calculations shall be inserted in the space provided on the [Child Support Obligation] Worksheet.

(Emphasis added).

- [10] Though Father makes a compelling case that the phrase “child support obligation,” as used in the deduction exception, does not include his share of Children’s uninsured health care expenses, that legal interpretation would not be conclusive of Mother’s intent in allegedly violating the dissolution decree. *See Heagy*, 864 N.E.2d at 388 (affirming trial court’s conclusion that father, by smoking in child’s presence, did not willfully disobey order prohibiting father from smoking in child’s presence where father testified he was not thinking about the order when he violated it).

[11] Here, Mother represented to the trial court that she believed she was entitled to claim income tax deductions for E.F. and J.F. for taxable year 2020 because Father was delinquent in paying Children’s uninsured health care expenses. Contrary to Father’s contention, the court did not act unreasonably in crediting this representation. The amount of child support Father was required to pay each week and the percentage of Children’s uninsured health care expenses he was required to pay each year were both included—with the deduction exception—in the “Support of Children” section of Parents’ marital settlement agreement.

[12] Moreover, none of the Child Support Guidelines on which Father relies refer simply to a “child support obligation.” Instead, they reference a “weekly child support obligation,” “basic child support obligation,” and “total child support obligation.” *Supra* ¶¶ 8-9. And each of these phrases is used in connection with calculations on the “Child Support Obligation Worksheet,” on which the referenced “health care expense obligation” is also calculated. *Id.* ¶ 9.

[13] Ultimately, the record reveals a rational basis for the trial court’s conclusion that Mother did not willfully disobey the dissolution decree, regardless of whether she violated it by claiming income tax deductions for E.F. and J.F. for taxable year 2020. Finding the trial court did not abuse its discretion in declining to hold Mother in contempt, we affirm the trial court’s judgment.

Bailey, J., and Brown, J., concur.