

*This opinion is nonprecedential except as provided by
Minn. R. Civ. App. P. 136.01, subd. 1(c).*

**STATE OF MINNESOTA
IN COURT OF APPEALS
A24-1381**

James David Colburn,
Respondent,

vs.

Eunjin Jinny Colburn,
Appellant.

**Filed April 28, 2025
Remanded
Slieter, Judge**

Carver County District Court
File No. 10-FA-23-254

Kathryn M. Lammers, Carlo E. Faccini, Heimerl & Lammers, LLC, Minnetonka,
Minnesota (for respondent)

Deborah M. Gallenberg, Dudley & Smith, P.A., Mendota Heights, Minnesota (for
appellant)

Considered and decided by Cochran, Presiding Judge; Slieter, Judge; and Larson,
Judge.

NONPRECEDENTIAL OPINION

SLIETER, Judge

In this appeal from a district court's postdissolution order and judgment, appellant argues that the district court abused its discretion in its allocation of income-tax dependency exemptions and the children's extracurricular expenses. Because the district

court's findings are insufficient to permit meaningful appellate review, we remand for further proceedings.

FACTS

Appellant Eunjin Jinny Colburn (mother) and respondent James David Colburn (father) married in April 2004. The parties have two children together. In 2019, the parties divorced in Wisconsin through a stipulation of all issues which was incorporated into the final order and judgment of dissolution. The dissolution judgment provided that the parties receive joint legal custody and “shared placement” of their children. The dissolution judgment additionally provided that mother may claim both minor children as dependents for income-tax purposes. Further, the judgment required that father pay mother monthly child support and spousal maintenance.

In a postjudgment proceeding in Wisconsin following a significant reduction in the percentage of time the children spent in mother's care, the Wisconsin court ceased father's obligation to pay child support, ordered that mother pay child support, and granted father “primary physical placement” and sole legal custody of the children.

Venue of the parties' case was transferred to Carver County District Court upon their relocation to Minnesota, and in September 2023, mother filed a motion to reduce her child-support obligation. In the spring of 2024, after mother learned that father claimed both children as dependents on his 2023 income tax return, mother also moved to require father to pay \$2,500 for the estimated loss in value to her of not being able to claim their two children as dependents on her 2023 income tax return. In a July 2024 order, the district court reduced mother's child support and ordered that the parties split extracurricular

expenses based upon the ongoing parental-income-for-determining-child-support (PICS) percentages of 71% for father and 29% for mother. As to mother's request for a reimbursement from father for his use of the children as income-tax dependency exemptions on his 2023 income tax return, the district court acknowledged that mother had been awarded the dependency deduction of the children but explained that "it is appropriate that the [father] receive the 2023 exemptions given the living situation of the children." The district court additionally ordered that, starting with the 2024 income-tax year, the use of the income-tax dependency exemption for their youngest child would alternate annually between the parties.

Mother appeals.

DECISION

Extracurricular Expenses

Mother argues that the district court abused its discretion by requiring her to contribute to the children's extracurricular expenses. In support of this argument, mother notes that neither party requested a division of the children's extracurricular expenses and contends that requiring her to pay 29% of the extracurricular expenses constituted an upward deviation from the child-support guidelines. In response, father does not dispute that neither party explicitly asked for such relief, but points to the request in each party's motion for the court to award "other relief the Court deems just and equitable" and that such a determination is, thus, within the district court's equitable discretion.

We conclude that there are insufficient findings to permit appellate review of the district court's allocation of extracurricular expenses between the parties. There are no

factual findings which reference extracurricular expenses or that describe the district court's reasoning as to why it allocated those expenses between the parties based on their PICS percentages. After explaining its reduction of mother's child support based upon the child-support-guidelines worksheet, the district court ordered that "the parties shall split extracurricular expenses for the children . . . at their ongoing PICS percentages of 71% [father] and 29% [mother]." The district court explained that this "is a modification of [the parties'] prior Order and better reflects the ability of each party to pay for these expenses."

Absent in this explanation, however, are any findings explaining the district court's decision to allocate extracurricular expenses based on the parties' PICS percentages and how it "better reflects the ability of each party to pay for these expenses." And there are no facts identifying how much these expenses are anticipated to be. We acknowledge that a possible reason for the lack of these findings is that neither party raised this issue for the district court's consideration and, therefore, presented no related evidence or arguments to the district court.

Because the findings regarding extracurricular activities are insufficient to permit meaningful appellate review, we remand to the district court for additional findings on this issue. *See Reyes v. Schmidt*, 403 N.W.2d 291, 293 (Minn. App. 1987) ("Particularized findings are necessary to facilitate appellate review, to ensure that prescribed standards are utilized fairly by the [district] court, and to satisfy the parties that an important question is fairly considered and decided by the [district] court." (quotation omitted)).

Income-Tax Dependency Exemptions

Mother argues that the district court abused its discretion by, in effect, “retroactively modif[ying]” the 2023 income-tax dependency exemptions by declining to require father to reimburse her for his use of the dependency exemptions contrary to the parties’ stipulated dissolution judgment. Mother further claims that the district court abused its discretion by ordering that the parties alternate the income-tax dependency exemptions in subsequent years.

Appellate courts review a district court’s allocation of tax exemptions for an abuse of discretion. *See Ludwigson v. Ludwigson*, 642 N.W.2d 441, 449 (Minn. App. 2002) (“The allocation of federal-tax exemptions is within the [district] court’s discretion.”). A district court may “modify a prior allocation of tax dependency exemption upon a showing of substantial change” after considering factors identified in statute. Minn. Stat. § 518A.38, subd. 7(e) (2024). These factors include:

- (1) the financial resources of each party;
 - (2) if not awarding the dependency exemption negatively impacts a parent’s ability to provide for the needs of the child;
 - (3) if only one party or both parties would receive a tax benefit from the dependency exemption; and
 - (4) the impact of the dependent exemption on either party’s ability to claim a premium tax credit or a premium subsidy under the federal Patient Protection and Affordable Care Act
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Id., subd. 7(b) (2024). In its order denying mother’s request that father reimburse her for his use of the dependency exemptions in 2023, the district court stated that “it is appropriate that [father] receive the 2023 exemptions given the living situation of the children.”

However, the district court made no factual findings regarding whether there was a substantial change based upon the statutory factors set forth in subdivision 7(b). *See id.*, subd. 7(e). Although the record includes information about the parties’ financial resources, the record “is nevertheless inadequate if that record fails to reveal that the [district] court actually considered the appropriate factors.” *Moylan v. Moylan*, 384 N.W.2d 859, 865 (Minn. 1986); *cf. Hagen v. Schirmers*, 783 N.W.2d 212, 217-18 (Minn. App. 2010) (noting that appellate courts have instructed district courts to “identify both [their] decision (e.g., spousal maintenance, child support, parenting time) as well as the underlying reason(s) for that decision (i.e., findings showing why the amount of maintenance, child support or parenting time is appropriate in the particular case)”).

Because the district court did not make findings as to whether there was a substantial change based upon consideration of the statutory factors as set forth in Minn. Stat. § 518A.38, subd. 7(b), when it, in effect, retroactively modified the allocation of the dependency exemption by granting it to father in 2023 and, separately, ordered that the parties alternate the use of the income-tax exemption in subsequent years, we remand the case to the district court for additional findings.

On remand, the district court has discretion whether to reopen the record as to both issues.¹

Remanded.

¹ Mother additionally asks this court to correct a clerical error in the district court’s July 2024 order though the record does not indicate she brought this to the district court’s attention. A district court may correct clerical mistakes “at any time upon its own initiative or on the motion of any party.” Minn. R. Civ. P. 60.01. Mother may move the district court to correct the alleged error.