2018 IL App (4th) 170812-U

NO. 4-17-0812

IN THE APPELLATE COURT

OF ILLINOIS

FOURTH DISTRICT

FILED
September 21, 2018
Carla Bender
4th District Appellate
Court, IL

In re MARRIAGE OF	)	Appeal from the
RON HEFLIN,	)	Circuit Court of
Petitioner-Appellee,	)	Macoupin County
and	)	No. 10D222
LISA HEFLIN,	)	
Respondent-Appellant.	)	Honorable
	)	Kenneth R. Deihl,
	)	Judge Presiding.

JUSTICE STEIGMANN delivered the judgment of the court.
Justices DeArmond and Cavanagh concurred in the judgment.

ORDER

¶ 1 *Held:* The appellate court held the trial court properly applied the pre-amendment version of the Illinois Marriage and Dissolution of Marriage Act when the evidence was closed before the effective date of the amendments, agreeing with *In re Marriage of Cole*, 2016 IL App (5th) 150224, 58 N.E.3d 1286. The trial court did not abuse its discretion by awarding husband reimbursement for various expenses for the children, the children's college savings plans, and the income tax dependency exemptions.

¶ 2 In October 2017, the trial court entered an order awarding petitioner, Ron Heflin, $33,478.64 in back child support, school, extracurricular, and medical expenses, and ordering his ex-wife, Lisa Heflin, to place their two children's college savings plans in Ron's name.

¶ 3 Lisa appeals, arguing the trial court (1) erred in applying the 2016 version of section 505 of the Illinois Marriage and Dissolution of Marriage Act (the Act) (750 ILCS 5/505 (West 2016)) when calculating child support, (2) abused its discretion by granting Ron administration of the children's 529 savings plans, (3) erred by awarding Ron reimbursement for

cell phone charges, (4) abused its discretion when calculating medical, school, and extracurricular expenses, and (5) erred by allowing Ron to claim the children on his taxes for 2016 and all years thereafter. We disagree and affirm.

¶ 4 I. BACKGROUND

¶ 5 A. The Dissolution of Marriage

¶ 6 In September 2010, Ron Heflin filed a petition for dissolution of marriage. Ron had been married to Lisa since 1985, and the couple had two children, E.H. (born March 1998) and K.H. (born September 2000).

¶ 7 In July 2013, a final judgment of dissolution of marriage was entered. The judgment of dissolution provided the parties would share custody equally with the children, alternating weeks with each parent. The children were to remain on Ron's health insurance with Lisa reimbursing him for one-half of the premiums. The parties were to evenly split "[a]ll reasonably necessary medical, dental, vision, orthodontic, psychological counseling, or hospital expenses." The parties were also to evenly split "all school fees" and "all extracurricular activity fees *** from October 2012 forward."

¶ 8 The judgment of dissolution further provided the parties were to evenly divide all medical expenses from November 2011 to October 2012. Lisa was to pay Ron $2100 for his portion of a 2010 tax refund. Finally, the parties' 529 savings plans (529 savings plans are tax-advantaged savings plans designed to encourage saving for future education costs; "529" refers to the section of the Internal Revenue Code permitting the plans) were to remain in Lisa's name for the benefit of the children.

¶ 9 B. The Motion for Enforcement of Judgment

¶ 10 1. *Ron's Motion for Enforcement*

¶ 11 In December 2013, Ron filed a motion to enforce the judgment of dissolution. Ron contended that Lisa had failed to pay the $2100 tax refund, half of the health insurance premiums, half of certain medical expenses, and half of certain school and extracurricular fees as provided in the judgment of dissolution.

¶ 12 2. *Lisa's Response and Petition for Rule To Show Cause*

¶ 13 In January 2014, Lisa filed a response to Ron's motion for enforcement and requested a rule to show cause and attorney fees. Lisa denied many of the allegations. Specifically, she claimed Ron had withdrawn $2400 from a joint account and therefore owed Lisa $300. Lisa admitted she had not made payments for health insurance but alleged Ron had not provided proper proof of the charges and she could get insurance for the children at a lower rate. Lisa acknowledged the judgment of dissolution required the parties to divide the children's medical and school expenses but asserted Ron in fact owed her for various charges she had incurred. Lisa sought a rule to show cause and attorney fees for having to ask the court to order Ron to comply with the judgment of dissolution.

¶ 14 In May 2014, Lisa filed a petition for rule to show cause, stating the oldest child, E.H., had begun residing exclusively with Ron in contravention of the custody agreement. Lisa stated she had demanded Ron return E.H. in accordance with the custody schedule, but Ron willfully refused.

¶ 15 3. *The Trial Court's June 2014 Order*

¶ 16 In June 2014, the trial court ruled on the pending motions. The court first reserved the issue of the $2100 tax refund payment, stating it would issue a separate order at a later date. The court then ordered Lisa to reimburse Ron for $2282.04 in health insurance premiums, and the children were to remain on Ron's health insurance. The court then

considered the parties' competing claims of expenses owed for the children's medical and school expenses, finding that each party owed the other for certain costs. After balancing the ledgers, Lisa owed Ron $64.80. Accordingly, the court ordered Lisa to pay Ron a total of $2346.84.

¶ 17 The trial court specifically noted that it "denie[d] either party reimbursement for any expense that occurred prior to the Judgment being entered on July 23, 2013." The court ordered each party to pay that party's own attorney fees and did not rule on the issue of E.H.'s custody.

¶ 18 In July 2014, the court ruled on the tax refund issue, awarding $300 to Lisa "pursuant to the set off previously ordered." In August 2014, Ron filed a motion to reconsider the court's ruling.

¶ 19 C. Child Custody

¶ 20 In September 2013, Ron filed a motion to modify child custody, arguing the current arrangement seriously endangered the children's mental and emotional health because Lisa was hostile toward the children. See 750 ILCS 5/610(a), 607 (West 2012). In her response, Lisa denied the allegations.

¶ 21 In October 2013, Lisa filed a motion to dismiss Ron's motion to modify custody because it was filed within two years of the entry of the judgment of dissolution and there was not a change in circumstances. 750 ILCS 5/610(b) (West 2012). Ron responded that his motion to modify was based on the grounds that the current custody arrangement presented a serious endangerment to the children, and therefore, the two-year statutory bar did not apply.

¶ 22 In January 2014, the trial court denied Lisa's motion to dismiss, agreeing that the serious endangerment exception applied. The court stated the motion to modify would be set for a hearing but did not give a date or schedule.

¶ 23 For the next two years, the case languished in litigation. The trial court dealt with multiple other motions and issues not relevant to this appeal, and the parties agreed to continue the evidentiary hearing for various reasons on several occasions.

¶ 24 In July 2015, Ron filed a motion for contempt, arguing Lisa had failed to pay Ron $2282.04 as required by the court's June 2014 order, failed to pay half of the children's health insurance premiums from June 2014 forward, and failed to pay half of the children's medical, school, and extracurricular expenses. Lisa denied these allegations.

¶ 25 In March 2016, the court granted the parties leave to amend the pleadings. Later in March, Ron filed a motion to modify parenting time in which he argued a change in circumstances had occurred because E.H. had reached the age of majority, and K.H.'s grades had deteriorated due to his contentious relationship with his mother. Ron also argued K.H. spent significantly more time with Ron than with Lisa, residing with Ron a majority of the time. In her written response, Lisa admitted the factual allegations in Ron's motion but contended that she had not contributed to the drop in grades. Lisa argued it was in K.H.'s best interest to continue an equal division of parenting time.

¶ 26 In April 2016, Ron filed a motion to modify child support and a motion for support of non-minor child. The motion to modify support simply pointed out that the children had been living primarily with Ron and that Lisa was not dividing the expenses in accordance with the judgment of dissolution. The motion for non-minor support stated E.H. was about to graduate high school and planned on pursuing post-secondary education, for which Lisa should pay Ron living and educational expenses.

¶ 27 Lisa responded that because there had been no change in circumstances, child support was not warranted. Lisa also contended that, while she generally knew E.H. intended to

pursue education after high school, she did not have any specific information and therefore, the motion for non-minor support was premature.

¶ 28 In January 2017, the trial court conducted a hearing regarding the motion to modify parenting time. The parties each presented testimony of various witnesses. In February 2017, the court entered an order granting the motion, ordering that K.H. reside with Ron at all times except when K.H. wished to see Lisa.

¶ 29 D. The Remaining Motions

¶ 30 In May 2017, the trial court conducted a hearing on all remaining motions, specifically, Ron's July 2014 motion to reconsider the June 2014 order (seeking the $2100 tax refund owed to Ron under the 2013 judgment of dissolution), Ron's 2015 motion for contempt (seeking funds Lisa had not paid to Ron in contravention of the 2013 judgment of dissolution and June 2014 order ordering various payments), and Ron's motions for child support and non-minor support. Instead of presenting live testimony, the parties agreed to submit written arguments and evidence. The court set a briefing schedule requiring evidence to be submitted by June 15, 2017, and any responses to be submitted by July 14, 2017.

¶ 31 In June 2017, the parties submitted their respective position statements and documentary evidence. Ron argued the 2013 judgment of dissolution stated he was entitled to $2100 of the parties' 2010 tax refund, which he never received. Ron contended the court erred in denying this relief in its June 2014 order. Ron also asserted that Lisa had failed to pay her half of the children's school, extracurricular, and medical expenses (including health insurance premiums) as required by the 2013 judgment of dissolution and June 2014 court order. Ron calculated Lisa owed him $2981.46 in health insurance premiums, $2282.04 for expenses as ordered by the court in June 2014, $1376.89 in medical costs, $1037 for cell phone service for

the children, $967.55 in school and extracurricular fees, and $405.74 for clothes, athletic equipment, and other costs associated with school and extracurricular activities. Ron submitted receipts for these expenses, which dated as far back as 2013.

¶ 32 Regarding child support, Ron argued the trial court should apply the statute as it was then written to calculate the amount of support, rather than apply the amended statute which was effective on July 1, 2017. Compare 750 ILCS 5/505 (West 2016) with Pub. Act 100-15 (eff. July 1, 2017) (amending 750 ILCS 5/505 (West 2016)). Under the pre-amendment version of the Act, Ron calculated that Lisa owed him $25,861.60 in back child support from April 2016 to July 2017. Regarding non-minor support, Ron claimed E.H. was attending junior college and residing with Ron. Ron asked the court to order Lisa to pay for half of the costs for tuition, fees, books, living expenses, and transportation. Ron also requested the court grant Ron administration of E.H.'s 529 savings plan to reimburse Ron for living expenses paid during E.H.'s first two years at junior college. Finally, Ron sought to claim the children on his 2016 taxes and for all tax years going forward. In total, Ron claimed Lisa owed him $37,679.42.

¶ 33 Lisa argued the trial court should apply the amended version of the Act, which went into effect on July 1, 2017. Lisa asserted that the parties were entitled to submit evidence until July 14, 2017, under the court's scheduling order, and the court would clearly be making a ruling for child support after the amended statute's effective date. Lisa claimed the back child support should run from the date the court found a change in circumstances, February 2017. Regarding non-minor support and the children's 529 savings plans, Lisa contended the parties had split E.H.'s educational costs for his freshman year and requested E.H.'s 592 plan be used to pay for his sophomore year expenses. Lisa further asserted there was no basis to change the administration of the 529 savings plans as she had not mismanaged the accounts in any way.

¶ 34 Lisa claimed she was entitled to $2672.51 from Ron for medical and educational expenses between 2010 and 2016. In support of her claim, she submitted receipts, invoices, and cancelled checks. Lisa objected to splitting cell phone costs for the children because they were not included in the original judgment of dissolution. However, if the court were to order reimbursement for Ron, Lisa requested Ron reimburse her for the period between 2011 and 2013 when the children were on her phone bill. She further sought reimbursement for credit card charges made by Ron on a shared account between September 2010 and February 2012. Regarding health insurance, Lisa acknowledged she owed money under the current arrangement but suggested she could get cheaper health insurance from her employer and requested she be allowed to pay Ron directly rather than under a withholding order.

¶ 35 In July 2017, the parties filed their response briefs. Ron responded that child support should be awarded from the date he filed the motion for modification in April 2016. Ron further contended that the 2016 version of the child support statute should apply because the evidence was submitted before the July 1, 2017, effective date. Ron claimed the majority of Lisa's requests for reimbursement should be denied because they predated the judgment of dissolution or failed to demonstrate the costs were for the children. However, Ron admitted Lisa was entitled to $1103.18 in medical and school expenses. Finally, Ron stated E.H.'s 529 savings plan should be assigned to Ron because he had paid for E.H.'s college expenses and the Act provided for additional costs outside of books and tuition.

¶ 36 In her response, Lisa again argued the trial court would not make a decision on the issue of support until after the July 1, 2017, effective date and therefore, the amended version of the statute should apply. Lisa further maintained that neither party was entitled to cell phone costs but if the court awarded them to Ron, she was entitled to a set off. Lisa claimed her

requests for reimbursement were not untimely because she had filed a motion to reconsider the court's June 2014 order which had not been addressed. She also claimed she had already paid for portions of the medical expenses Ron was seeking and attached documents to support her claim. With regard to non-minor support, Lisa repeated her assertion that the 529 savings plans should remain in her name and that there was no basis to reimburse Ron directly from E.H.'s 529 plan. Finally, Lisa agreed Ron could claim E.H. on his 2016 taxes and in the future but requested the parties rotate who could claim K.H.

¶ 37 In August 2017, the trial court notified the parties concerning which paragraphs of their proposed judgments it was planning on adopting. The court explained that it found that Lisa "ha[d] not made her case for use of the new [statute.]" The court stated it had included two sets of calculations for child support, one based on the assumption that Lisa's 401k contributions were mandatory and one based on the assumption that those contributions were voluntary. The court gave Lisa 14 days to submit proof of the mandatory obligations. Lisa did not submit any such evidence.

¶ 38 In October 2017, the trial court entered its final judgment. The court granted Ron's motion to reconsider the June 2014 order, awarding Ron $2100 for the parties' tax refund as ordered in the 2013 judgment of dissolution. The court also granted Ron's motion for contempt and enforcement. The court calculated Lisa owed Ron $2981.46 for healthcare premiums between July 2014 and September 2015 and $6736.36 in school and medical expenses since the June 2014 order (including $1037 in cell phone charges).

¶ 39 The court then found the 2016 version of the child support statute applied because the case had been submitted to the court before the July 1, 2017, effective date of the amendments. The court calculated Lisa's child support payment to be $1483 per month and

awarded Ron $22,764 for back child support between April 2016 and July 2017.

¶ 40 The court denied Lisa's requests for reimbursement for any expenses incurred prior to the July 2013 judgment of dissolution. The court explained that the judgment of dissolution was a final judgment and Lisa could not seek reimbursement for prior expenditures because she failed to appeal or file a timely motion to reconsider. However, the court did calculate that Ron owed Lisa $1103.18 in school and medical expenses since July 2013. In total, the court entered a monetary judgment in the amount of $33,478.64 in favor of Ron and against Lisa.

¶ 41 Regarding non-minor support and the 529 savings plans, the trial court ordered that each party was responsible for one-half of all tuition, fees, books, living expenses, and transportation for E.H.'s college. The court found the parties had split tuition, fees, and book expenses for E.H.'s freshman year, but Ron was entitled to reimbursement for room, board, and transportation for E.H.'s freshman and sophomore years because E.H. lived with Ron during that period. Accordingly, the court ordered E.H.'s 529 savings plan be placed in Ron's name for E.H.'s benefit and that Ron was entitled to the remaining balance for living expenses, room and board, and transportation for E.H.'s freshman and sophomore years. The court also ordered Ron be named as the administrator of K.H.'s 529 savings plan because Lisa's strained relationship with her children meant Ron was in a better position to administer the account. Finally, the court ordered Ron was entitled to claim the children for the tax years 2016 and beyond because they had primarily resided with him and planned to do so in the future.

¶ 42 This appeal followed.

¶ 43 II. ANALYSIS

¶ 44 Lisa appeals, arguing the trial court (1) erred in applying the 2016 version of

section 505 of the Act (750 ILCS 5/505 (West 2016)) when calculating child support, (2) abused its discretion by granting Ron administration of the children's 529 savings plans, (3) erred by awarding Ron reimbursement for cell phone charges, (4) abused its discretion when calculating medical, school, and extracurricular expenses, and (5) erred by allowing Ron to claim the children on his taxes for 2016 and all years thereafter. We disagree with these contentions and affirm the trial court's judgment.

¶ 45 A. The Trial Court's Calculation of Child Support

¶ 46 Lisa argues the trial court should have applied the 2017 version of the Act when calculating child support because it issued its decision after the July 1, 2017, effective date and the parties were permitted to submit evidence after the effective date. Ron responds that the motion for support was filed in 2016 and the change in circumstances that permitted the filing of the motion occurred well before 2016. Ron contends the parties submitted all evidence in June 2017, prior to the effective date and therefore, the court properly applied the prior version of the Act.

¶ 47 1. *The Standard of Review*

¶ 48 A trial court's order granting or modifying child support is generally reviewed for an abuse of discretion. See *In re Marriage of Juiris*, 2018 IL App (1st) 170545, ¶ 18. However, whether the court applied the proper version of a statute is a question of law reviewed *de novo*. See *In re Marriage of Carstens*, 2018 IL App (2d) 170183, ¶ 28, 101 N.E.3d 181.

¶ 49 2. *The Applicable Law*

¶ 50 In *In re Marriage of Cole*, 2016 IL App (5th) 150224, 58 N.E.3d 1286, the husband filed a petition for dissolution of marriage, and the wife sought to incorporate a prior Missouri separation agreement which included maintenance. *Id.* ¶¶ 3-4. The trial court

conducted a hearing in October 2014 but did not issue its order granting the motion until February 2015. *Id.* ¶ 4. The husband argued the court erred by not applying the amended version of the Act, which took effect January 1, 2015, because the court did not issue its order until well after the effective date. *Id.* ¶ 5. The appellate court rejected this argument, stating as follows:

> "All of the events that shaped the trial court's opinion in formulating its ruling occurred in 2014. The evidence was closed, and the matter had been submitted to the court for the rendering of its decision, all in 2014. The mere fact that the matter was taken under advisement but not ruled on until 2015, after the effective date of the new statute, does not warrant retroactive application of the law." *Id.* ¶ 9.

¶ 51 3. *This Case*

¶ 52 We conclude that the rationale of *Cole* applies to this case. Here, the parties submitted all of their evidence in June 2017. While the parties were permitted to file response briefs thereafter, the briefs almost exclusively contained arguments. Lisa attempted to submit evidence of medical bills from 2011 and 2012, but the court did not consider this evidence because it pertained to matters prior to the entry of the judgment of dissolution. *Cole* makes no reference to closing arguments, oral or written. Accordingly, we agree that "the case was essentially closed before the effective date of the new maintenance statute[,]" and thus, "[t]he rights of the parties should be determined by the facts of the case, not by the timing of the final order." *Id.* Thus, the trial court did not err by applying the 2016 version of the Act.

¶ 53 B. The 529 Savings Plans

¶ 54 Lisa argues Ron failed to present any evidence that supported granting him

administration of the children's 529 savings plans or granting Ron reimbursement for living expenses for E.H. during his first two years of college. Lisa contends the funds in 529 savings plans can only be distributed directly to educational institutions and therefore, the court's order using the funds to reimburse Ron was improper. Ron responds there was "ample evidence" to support the court's decision and that the court did not abuse its discretion.

¶ 55 A trial court's decision to award educational expenses will not be reversed in the absence of an abuse of discretion. *In re Marriage of Deike*, 381 Ill. App. 3d 620, 627, 887 N.E.2d 628, 635 (2008). "An abuse of discretion will be found only where no reasonable person would take the view adopted by the trial court." *In re Marriage of Baumgartner*, 2014 IL App (1st) 120552, ¶ 45, 9 N.E.3d 91.

¶ 56 In this case, it is unclear what all the parties submitted to the trial court. Critically, there is no report of proceedings from the January 2017 hearing on parenting time or any subsequent status hearings. Nonetheless, there does not appear to be any dispute that E.H. resided with Ron beginning in the spring of 2014 and continuing through the submission of evidence to the trial court. It is undisputed that E.H. attended junior college during that time. The Act provides for living expenses—room, board, and transportation—in addition to tuition, books, and fees. 750 ILCS 5/513(d) (West 2016). Accordingly, we cannot say the trial court abused its discretion in awarding Ron E.H.'s 529 plan for reimbursement of living expenses.

¶ 57 Lisa also contends that there are tax consequences if Ron takes a direct disbursement of funds from E.H.'s savings plan. However, this fact does not affect our ruling. The trial court authorized Ron to use the funds "as he sees fit" but required that the account be maintained for E.H.'s benefit. Ron is responsible for any consequences of managing (or mismanaging) E.H.'s account.

¶ 58 Likewise, the trial court did not abuse its discretion in granting Ron administration of K.H.'s 529 savings plan. The court's order indicates that Lisa did not abide by the 2013 judgment of dissolution because she did not keep Ron informed or allow him to put his name on the account. The court also indicated that, due to the tumultuous relationship between K.H. and Lisa, Ron was in a better position to administer the account. Thus, it was within the court's discretion to award Ron administration of K.H.'s 529 savings plan.

¶ 59 C. The Reimbursement of Cell Phone Costs

¶ 60 Lisa next argues there was no basis in the judgment for the court to award Ron expenses for providing cell phone service for the children. Lisa contends the judgment of dissolution and June 2014 order only provide for the division of medical, school, and extracurricular fees and the court did not make a finding (and Ron did not make a showing) that the cell phones fell under any of these categories. Ron essentially argues that Lisa should be estopped from making this argument because she sought reimbursement for her own cell phone costs when the children were on her plan in 2011 and 2012. Ron also claims the award is justified because he was required to pay child support prior to the entry of the judgment of dissolution.

¶ 61 Lisa only requested reimbursement for her own cell phone expenses because Ron was seeking reimbursement for his. Her briefs to the trial court make clear she thought neither party was entitled to reimbursement and that she was willing to withdraw her request if Ron withdrew his. Therefore, Lisa's arguments to this court are proper.

¶ 62 Nonetheless, we conclude that the trial court did not abuse its discretion in awarding cell phone expenses to Ron. As stated previously, a trial court's decision to award educational expenses will not be reversed absent an abuse of discretion. *In re Marriage of*

Deike, 381 Ill. App. 3d at 627. In our modern era, cell phones are ubiquitous. It is hard to imagine high school students not having cell phones. This is especially true when these children are involved in extracurricular activities. Moreover, the record shows the children had smart-phones, that is, cell phones that are able to access the internet, send emails, and download a virtually limitless number of applications. Smart phones serve as alarm clocks, calendars, appointment books, digital cameras, and mobile computers. It is not a stretch to say children in high school need such devices to keep track of schoolwork, perform schoolwork, or keep in contact with coaches, teachers, classmates, and teammates. Though cell phones charges might not traditionally be thought of as school or extracurricular expenses, the trial court did not abuse its discretion by awarding Ron reimbursement for them.

¶ 63 D. The Reimbursement of Medical and Educational Expenses

¶ 64 Lisa claims the trial court miscalculated the medical and educational expenses she owed to Ron. Lisa asserts the court "double counted" health insurance premiums she owed to Ron because of the June 2014 order. Lisa also contends the court was confused on who submitted which evidence and imposed a higher standard on her while granting Ron reimbursement for expenses that did not show when they were paid or for which activity they were paid.

¶ 65 Whether a party has failed to comply with obligations provided for in a prior judgment involves a question of fact, and a reviewing court will not disturb such a finding unless it is against the manifest weight of the evidence or the record reflects an abuse of discretion. *Id.* at 633.

¶ 66 The trial court's order is clear and does not award Ron any kind of "double recovery" for any expense. Many of the obligations Lisa complains about are merely

restatements of amounts she was previously ordered to pay but never did. Lisa does not demonstrate that the court erred in its calculations of any of the figures.

¶ 67 Further, although the court accepted many more of Ron's requests for reimbursement, it did not do so arbitrarily. The receipts Ron provided indicated what each expense was for, where it was made, and when it was made. Many of Lisa's receipts lack this information. Additionally, the vast majority of Lisa's receipts were for payments made prior to the entry of the 2013 judgment of dissolution. For those that were not made prior to the judgment, the court gave Lisa a credit, set off against the amount owed Ron. Accordingly, Lisa has failed to show the court's judgment was against the manifest weight of the evidence, and we conclude the court's order was proper.

¶ 68 E. The Income Tax Dependency Exemption

¶ 69 Finally, Lisa argues the trial court erred in awarding Ron the ability to claim the children on his 2016 taxes and in all future years. Lisa claims the court ruled in favor of Ron as a punishment for her owing back child support but she was not obligated to pay any child support until the court entered the final judgment.

¶ 70 Contrary to Lisa's assertions, the trial court ruled in favor of Ron because "he has provided complete support independently for [the] children." Income tax dependency exemptions should be awarded to the parent who will contribute the majority of the child's support. *In re Marriage of DiFatta*, 306 Ill. App. 3d 656, 663, 714 N.E.2d 1092, 1096 (1999). Support includes both necessary expenses, such as food, clothing, shelter, and medicine, and meeting the child's physical, mental, and emotional needs. *In re Marriage of Pasquesi*, 2015 IL App (1st) 133926, ¶ 32, 35 N.E.3d 106. "Much of the custodial parent's contribution to the care of the child is not conveniently reducible to financial figures relating only to the child." (Internal

quotation marks omitted.) *Id*. Merely paying statutory required child support does not automatically entitle the noncustodial parent to the income tax exemption for the child. *Id.* The decision to award an income tax dependency exemption will not be reversed absent an abuse of discretion. *Id.*

¶ 71 It is undisputed the children resided with Ron the vast majority of the time in 2016, and the court's order granting a modification in parenting time ordered K.H. to reside with Ron except when K.H. desired otherwise. Additionally, E.H. was living with Ron while attending junior college and intended to continue to do so in the future. Therefore, the trial court properly awarded Ron the income tax dependency exemption for the children.

¶ 72 In closing, we commend the trial court for wading through the morass of motions and issues in this case. The parties had particular animus for one another, and the court was required to dig through years' worth of filings and exhibits to ensure each issue was fully addressed. We appreciate the court's diligent and patient work, which greatly assisted this court.

¶ 73 III. CONCLUSION

¶ 74 For the reasons stated, we affirm the trial court's judgment.

¶ 75 Affirmed.