FILED
JUN 25 1992
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

No. 2-258 / 91-1805

IN RE THE MARRIAGE OF ROBERT J. MACKEY AND SUSAN KAY MACKEY

Upon the Petition of

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ROBERT J. MACKEY,

Petitioner-Appellee,

And Concerning

SUSAN KAY MACKEY, n/k/a SUSAN KAY MASA,

Respondent-Appellant.

Appeal from the Iowa District Court for Marion County, Jack D. Levin, Judge.

Wife appeals a district court decision modifying the terms and provisions of the parties' original decree of dissolution. **AFFIRMED.**

Martha Mertz of Mick, Wilson & Mertz, Knoxville, for appellant.

James Q. Blomgren of Pothoven, Blomgren & Stravers, Oskaloosa, for appellee.

Heard by Sackett, P.J., and Habhab, J., and McCartney, S.J.*

*Senior Judge from the 2nd Judicial District serving on this court by order of the Iowa Supreme Court.

SACKETT, J.

The central issue in this appeal is whether respondent-appellant Susan Kay Mackey has met the burden of showing a substantial change of circumstance necessary to modify her dissolution decree, and whether she has shown she is a superior parent. See In re Marriage of Weidner, 338 N.W.2d 351, 360 (Iowa 1983). We review de novo. See In re Marriage of Feustel, 467 N.W.2d 261, 263 (Iowa 1991). We affirm.

The marriage of Susan and petitioner-appellee Robert J. Mackey was dissolved in June 1987. Custody of the parties' two children was awarded to Robert. The children have resided with Robert in Iowa since the dissolution decree was entered. After the dissolution, Susan lived in the State of Arkansas. She has now returned to Iowa and has remarried. Robert has not remarried.

While in Robert's custody the children have had good care. They both have experienced some learning problems in the public school system. Robert has cooperated with school personnel. Susan's basic reason for seeking modification is that she contends more could be done to help the children academically, and she contends she is better equipped to help the children in these areas than Robert.

Clearly, both parents love their children and have the ability to be their custodian. Robert has done a credible job of raising the children to date. He has cooperated

with Susan's visitation requests. We agree with the trial court that Susan has failed to meet the necessary burden to modify custody.

Susan also contends she should have been given the income tax exemption for both children. When Susan sought modification of the custody provisions of the decree, Robert sought increased support from Susan. The trial court modified the decree and awarded child support to Robert in conformance with the child support guidelines. The trial court also gave each parent one tax exemption. Susan does not challenge the child support award, but she contends she should have both dependency exemptions.

Susan has not made an adequate record to allow us to review the tax exemption. The "net monthly income" of the parties as defined by the guidelines can only be correctly computed by factoring in the allocation of the dependency exemptions. The reason is that "net income" for guideline purposes is figured after income taxes are deducted, and the allocation of the dependency exemption is relevant to accurately determining the income tax liability of each party. See In re Marriage of Miller, 475 N.W.2d 675, 679 (Iowa App. 1991). To have the trial court correctly consider this issue, it is necessary for the parties to supply the trial court with the data. The record here is not sufficient for us to accurately address this issue. We, therefore, affirm the trial court on this issue.

AFFIRMED.