FILED
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CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

No. 1999-246 (9-476) / 98-1069
Filed October 27, 1999

IN RE THE MARRIAGE OF DALE L. PUTNAM AND BETTY S. PUTNAM,

Upon the Petition of
DALE L. PUTNAM,
Appellee,

And Concerning
BETTY S. PUTNAM,
Appellant.

Appeal from the Iowa District Court for Winneshiek County, Jon C. Fister, Judge.

Betty Putnam appeals a district court order which modified the child support provisions of the parties' original dissolution decree. **AFFIRMED.**

Mark J. Seidl of Seidl & Chicchelly, Marion, for appellant.

Dale L. Putnam, Decorah, pro se.

Heard by Streit, P.J., and Vogel and Vaitheswaran, JJ.

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VOGEL, J.

Betty Putnam appeals a district court order which modified the child support provisions of the parties' original dissolution decree. We affirm.

Background facts. Dale and Betty Putnam's marriage was dissolved by decree in May of 1996. Incorporated into the decree was a stipulation which provided that Betty would have primary physical care of their three children, and Dale would pay $1,300 per month in child support. In May of 1997, Betty filed a petition seeking to modify child support. After reviewing the parties' child support worksheets and tax returns, the district court ordered that Dale's child support obligation be increased to $1,577.34 per month. The court denied Betty's 179(b) motion and she now appeals.

Scope of review. Ordinarily, we review actions that concern support orders de novo. *See In re Marriage of Griffin*, 525 N.W.2d 852, 853 (Iowa 1994). However, in this case we have a challenge to the district court's interpretation of the guidelines. This raises a legal question which we review for error. *See In re Marriage of Carr*, 591 N.W.2d 627, 628 (Iowa 1999); *State ex rel. Shoars v. Kelleher*, 539 N.W.2d 189, 190 (Iowa 1995).

I. Child support calculations. There is a rebuttable presumption that the amount of child support which results from the application of the guidelines is the correct amount of child support to be awarded. *See* Iowa Code § 598.21(4)(a) (1997). A variation from the guidelines shall not be considered unless the result would be unjust or inappropriate. *See id.*

Betty argues that because Dale itemizes his deductions, his use of the standard deduction on the child support worksheets overstates his actual tax liability, and thus reduces his net income and the amount of child support he pays. She asserts that the worksheets should allow the use of actual itemized deductions rather than just the standard deduction. However, we believe such an approach would run contrary to the design and objectives of our uniform guidelines.

> The purpose of the child support guidelines is to provide for the best interest of the children by recognizing the duty of both parents to provide adequate support for their children in proportion to their respective incomes. *While the guidelines cannot take into account the specific facts of individual cases*, they will normally provide reasonable support.

Iowa Child Support Guidelines ¶ 2 (1995) (emphasis added); *see also In re Marriage of Beecher*, 582 N.W.2d 510, 513 (Iowa 1998).

If the district court was required to take into account an individual's yearly itemized deductions, it would also be required, in theory, to consider a multitude of other tax planning strategies designed to reduce a particular individual's net income. Betty offers no applicable law to support such a burdensome approach and this court will not invent one.

We find Betty has failed to show that trial court erred in utilizing the guidelines and attendant worksheets to produce an unjust amount of child support. Having considered all issues properly preserved in this appeal, we hereby affirm the decision of the district court.

AFFIRMED.