

IN THE COURT OF APPEALS OF IOWA

No. 0-027 / 09-0483
Filed March 10, 2010

**IN RE THE MARRIAGE OF CYNTHIA K. COOPER
AND DENNIS L. COOPER, JR.**

**Upon the Petition of
CYNTHIA K. COOPER,**
Petitioner-Appellant,

**And Concerning
DENNIS L. COOPER, JR.,**
Respondent-Appellee.

Appeal from the Iowa District Court for Grundy County, Richard D. Stochl,
Judge.

A wife appeals the district court's dissolution decree, contending (1) her husband's retirement account should have been divided equally and (2) the district court's order to consult with a tax preparer was inequitable. **AFFIRMED.**

Robert W. Thompson of Thompson Law Office, Reinbeck, for appellant.

Gregory F. Greiner of Heronimus, Schmidt & Allen, Grundy Center, for
appellee.

Considered by Vaitheswaran, P.J., and Potterfield and Mansfield, JJ.

VAITHESWARAN, P.J.

Cynthia and Dennis Cooper divorced after almost twenty-two years of marriage. Following a trial on financial issues, the district court found that Dennis accumulated approximately \$35,000 in his retirement account, liquidated that account prior to trial without Cynthia's permission, and used the proceeds to pay outstanding bills accumulated during the marriage. The court also found that Cynthia separately filed her 2007 tax return without consulting Dennis, resulting in a \$5241 refund to her and a \$14,000 tax liability to Dennis. The court determined that "[n]either party ha[d] clean hands in their dealings since separation." Noting that the parties did not have assets to divide and Cynthia benefitted from Dennis's use of his retirement proceeds to pay numerous outstanding debts, the court concluded, "Neither party shall owe the other any equalization payment." The court also ordered the parties to jointly consult with a tax professional to determine whether it would be advantageous to file an amended 2007 tax return. If there would be an overall benefit from amending the 2007 returns, the court ordered the parties to do so.

On appeal, Cynthia takes issue with these portions of the decree. She contends (1) Dennis's retirement account should have been divided equally and (2) the district court's order to consult with a tax preparer and, potentially, to file an amended tax return was inequitable because Dennis was in arrears on his child support obligation.

On our de novo review, we are persuaded that the district court's detailed fact findings are supported by the record. We are also persuaded that the district court acted equitably on both challenged fronts. See *In re Marriage of Fall*, 593

N.W.2d 164, 167 (Iowa Ct. App. 1999) (declining to divide a wife's pension plan in a nearly twenty-year marriage and noting that "a division of pension benefits is not an absolute requirement. The allocation of a pension, like the allocation of all other property interests, comes only after the pension has been considered in the overall scheme of an equitable division"); see also *In re Marriage of Muelhaupt*, 439 N.W.2d 656, 662 (Iowa 1989) (approving trial court order requiring parties to "retain the services of a certified public accountant for the purposes of filing amended tax returns to effect the lowest possible tax liability"). Accordingly, we affirm these portions of the dissolution decree.

As Cynthia did not prevail, we decline her request to have Dennis pay her appellate attorney fees.

AFFIRMED.