MEMORANDUM DECISION

ATTORNEY FOR APPELLANT

Adam J. Sedia
Johnson & Bell, PC
Crown Point, Indiana

ATTORNEY FOR APPELLEE

Brandon Elkins-Barkley
Carmel, Indiana

IN THE COURT OF APPEALS OF INDIANA

Monique K. Maher f/k/a Monique K. Cmerjrek,

Appellant-Respondent,

v.

Ryan C. Cmejrek,

Appellee-Petitioner.

March 22, 2023

Court of Appeals Case No. 22A-DC-2174

Appeal from the Lake Circuit Court

The Honorable Marissa McDermott, Judge

The Honorable Samantha J. Wuletich, Magistrate

Trial Court Cause No. 45C01-1712-DC-461

Memorandum Decision by Judge Riley
Chief Judge Altice and Judge Pyle concur.

Riley, Judge.

STATEMENT OF THE CASE

[1] Appellant-Respondent, Monique Cmejrek (Mother), appeals the trial court's division of the marital estate and its calculation of child support following the Decree of Dissolution of her marriage to Appellee-Petitioner, Ryan C. Cmejrek (Father).

[2] We affirm in part, reverse in part, and remand for further proceedings.

ISSUES

[3] Mother presents this court with five issues on appeal, which we consolidate and restate as:

(1) Whether the trial court abused its discretion in its division of the marital estate; and

(2) Whether the trial court erred in determining Father's income for child support purposes.

FACTS AND PROCEDURAL HISTORY

[4] Father, an otolaryngologist, and Mother, a business developer, were married on April 12, 2012. During the marriage, two children were born: S.C., on April 5, 2013, and Si.C, on December 29, 2014 (collectively, Children). On May 10, 2017, Father filed a petition for legal separation from Mother. On August 13, 2018, Mother petitioned the trial court to convert the petition for legal separation to a petition for dissolution of marriage. Prior to the final hearing on May 16 and 17, 2022, the parties submitted two Partial Mediation Agreements,

resolving issues of legal and physical custody, health insurance, personal property, and stipulated marital estate property. The Partial Mediation Agreements also enumerated the issues on which Father and Mother were unable to agree, including the division and valuation of certain marital assets, except as they had already agreed, the division of marital debts, the calculation of child support, the allocation of tax credits and deductions, and any other matter not addressed in their two agreements. The trial court incorporated the two Partial Mediation Agreements into its Decree of Dissolution.

[5] During the final hearing, evidence was presented that prior to the marriage, Father had purchased a condominium in Chicago (Chicago Condominium) in November of 2010 and had paid the entire down payment of $127,949.57. Father paid the mortgage prior to his marriage to Mother and during the early years of the marriage, both parties would reside in the Chicago Condominium. Upon its sale in the fall of 2020, the parties evenly shared the proceeds of the sale.

[6] Mother testified that since 2005, she owned real estate in Montgomery, Texas (Texas Property) jointly with her mother, a real estate agent based in Texas. It is a single-family home rented to tenants and sustained exclusively by income from the rent. The parties stipulated that the fair market value of the Texas Property amounted to $155,000, with an equity value of $90,325. During the marriage, Father created two 529 accounts, one for the benefit of each of the Children, which he funded annually. At the time of filing the petition for dissolution, the value of both accounts together was $162,049.25.

[7] In their Partial Mediation Agreements, the parties agreed that Father owned a one-third interest of non-voting shares in CarePointe, PC (CarePointe), an ear, nose, and throat practice in Merrillville, Indiana. Two business valuators were appointed to value Father's business interest, Terry McMahon (McMahon), as the parties' joint expert, and Greg Clark (Clark), as Father's expert after McMahon's report was completed. In valuing CarePointe, McMahon determined the value of Father's interest to be $293,000, based on the practice's average monthly income for the year prior to his report, while Clark determined the value as $13,700, which represented the book value of the interest. McMahon criticized Clark's methodology for characterizing CarePointe's accounts receivable as a liability rather than as an asset. Clark, in turn, criticized McMahon's methodology for failing to account for a provision in CarePointe's operating agreement that provided that any sale of shares must occur at book value.

[8] Father owns four shares in Community Surgery Center (CSC), which he had purchased in 2006 or 2007 for approximately $42,000. Another half share was purchased in 2008 and a final half share in 2015, each for $25,000. CSC has a right of first refusal if Father intends to sell his shares, allowing it to buy the shares back for $50,000 per share. Father's retained expert in business valuation, Jim Godbout (Godbout), estimated the value of each of Father's shares to be about $59,800.

[9] Father also owns an interest in Northwest Regional Surgery Center (Northwest) that he purchased for $5,000 in 2015. He previously lost his position at

Northwest, triggering a buyback of his share at $5,000 per share as provided in the operating agreement which determined the per-share buyback value at $5,000 per share.

[10] At the date of the final hearing, Father's 2021 taxes had not yet been prepared or filed. Father estimated his income to be $477,000. The proposed child support worksheet submitted by Father determined his annual income as $9,187.69 per week, or $477,759.88 annually. Father offered his W-2 statement into evidence, which showed his wages as $326,999.98. In addition, he offered his K-1 statements for passive income from the partnership holdings of his medical practices into evidence, which reflected distributions for 2021 in the amount of $91,449, $45,531, and $55,980, for a grand income total of $519,959.98.

[11] After receiving evidence, the trial court issued its Decree of Dissolution on August 15, 2022, concluding, in pertinent part, that:

> The evidence demonstrated that Father made $477,759.98 in 2021.
>
> The evidence demonstrated that Mother made $82,189.92 in 2021, but took an unpaid leave from work during December 2021.
>
> The [c]ourt INCORPORATES into this Order the child support obligation worksheet attached.
>
> Father SHALL pay to Mother $719.00 in weekly child support effective on August 19, 2022. Father shall pay his child support through the County Clerk's Office (cash payments only) or the State Central Collection Unit (INSCUU) at P.O. Box 7130, Indianapolis, Indiana 46207-67130. Father's counsel SHALL

submit an Income Withholding Order pursuant to I.C. § 31-1-15 within ten (10) days of entry of this Order

* * * *

Having considered all of the statutory factors set forth in I.C. § 31-15-7-5, the [c]ourt FINDS that Mother has rebutted the presumption that the marital property should be divided equally and AWARDS Mother fifty-five percent (55%) of the marital estate and Father forty-five percent (45%).

* * * *

It is uncontroverted that the parties sold [the Chicago Condominium] during the pendency of this matter and received the sum of $379,287.00, with Mother receiving $189,643.86 in November 2020.

It is further uncontroverted that during the parties' relationship, but seventeen (17) months prior to their marriage, Father contributed $127,949.57 as a down payment on this residence. The [c]ourt GRANTS Father's request for the down payment to be considered in the division of the marital estate.

* * * *

It is uncontroverted that Mother owns [the Texas Property] along with her own [m]other, and Mother is awarded this property without objection from Father.

* * * *

The evidence demonstrated that there are two (2) 529 accounts, *0601 and *0602, established for the post-secondary education expenses of the parties' two (2) [C]hildren.

The evidence demonstrated that Father contributed $55,000.00 to the 529 accounts several days prior to filing. The [c]ourt DENIES Mother's request for this to be considered dissipation of marital assets.

The [c]ourt ORDERS the two (2) 529 accounts to continue to be administered by Father with these funds being utilized for the [C]hildren's post-secondary education expenses at the appropriate time and with the consent of both parties.

* * * *

The evidence demonstrated that Father is an employee of CarePointe, P.C. and owns a one-third (1/3) interest in B shares in the company.

The [c]ourt FINDS that Greg Clark has the requisite licensure and experience to complete a proper valuation in this matter.

The [c]ourt FINDS the testimony of Greg Clark persuasive and instructive on the appropriate valuation of Father's financial interest in CarePointe, P.C.

The [c]ourt FINDS the valuation prepared by Terry McMahon to contain numerous errors and to be inapplicable, in at least some regards.

The [c]ourt FINDS the value to be $13,700.00 and awards the same to Father.

The evidence demonstrated that Father owns four (4) shares of CSC Surgical Management Group, LLC (CSC); one-half (1/2) of one (1) share was acquired during the parties' marriage.

The evidence demonstrated that Terry McMahon's accounting firm was hired in 2018 by CSC to provide an appraisal of shares, which he determined to be $50,000.00, a value not contested by Mother.

The [c]ourt FINDS Jim Godbout, jointly-hired expert in this matter, has the requisite licensure and experience to complete a proper analysis in this matter. The evidence demonstrated that Jim Godbout deemed the fair market value of these shares to be approximately, $59,800.00, corroborating the reasonableness of Terry McMahon's appraisal.

> The [c]ourt FINDS the value of the one-half (1/2) share purchased during marriage to be $25,000.00 and awards the same to Father.
>
> The evidence demonstrated that Father owns one (1) share of [Northwest].
>
> The evidence demonstrated that there was a buyout offer made to owners in [Northwest], some of whom accepted the offer, and some of whom—Father included—did not. The evidence demonstrated that the buyout offer is not so easily translated to a cash equivalent in light of professional limitations and financial considerations placed on the would-be seller.
>
> The [c]ourt FINDS Jim Godbout, jointly-hired expert in this matter, has the requisite licensure and experience to complete a proper analysis in this matter.
>
> The evidence demonstrated that Jim Godbout was unable to obtain the necessary documents and information necessary to conduct a valuation analysis, but determined that the buyout offer likely did not represent fair market value, given the nature of the transaction.
>
> The evidence further demonstrated that $5,000.00 is the fair market value, in strict application of the [Northwest] operating agreement.
>
> The [c]ourt FINDS the value of the one (1) share to be $5,000.00 and awards the same to Father.

(Appellant's App. Vol. II, pp. 15, 18, 20-23) (internal references to record and exhibits omitted, emphasis in original).

[12] Mother now appeals. Additional facts will be provided if necessary.

DISCUSSION AND DECISION

I. *Division of the Marital Estate*

[13] Without challenging the unequal division of the marital estate, Mother contends that the trial court abused its discretion in valuing and dividing certain assets in the marital pot. The division of marital assets is within the trial court's discretion, and we will reverse a trial court's decision only for an abuse of discretion. *Smith v. Smith*, 136 N.E.3d 275, 281 (Ind. Ct. App. 2019). A trial court abuses its discretion if its decision stands clearly against the logic and effect of the facts or reasonable inferences, if it misinterprets the law, or if it overlooks evidence of applicable statutory factors. *Mitchell v. Mitchell*, 875 N.E.2d 320, 323 (Ind. Ct. App. 2007). When, like here, the trial court enters findings of fact and conclusions of law, an appellate court may set aside the trial court's judgment only when "clearly erroneous." *Dunson v. Dunson*, 769 N.E.2d 1120, 1123 (Ind. 2002). The "party challenging the trial court's division of marital property must overcome a strong presumption that the trial court considered and complied with the applicable statute, and that presumption is one of the strongest presumptions applicable to our consideration on appeal." *Smith,* 136 N.E.3d at 281. On review, we will neither reweigh evidence nor assess the credibility of witnesses, and "we will consider only the evidence most favorable to the trial court's disposition of the marital property." *Id*.

A. *The Marital Estate*

[14] The division of marital property in Indiana involves a two-step process. First, the trial court must identify the property to include in the marital estate. *O'Connell v. O'Connell*, 889 N.E.2d 1, 10 (Ind. Ct. App. 2008). This consists of both assets and liabilities, and encompasses "all marital property," whether

acquired by a spouse before the marriage or during the marriage or procured by the parties jointly. *Miller v. Miller*, 763 N.E.2d 1009, 1012 (Ind. Ct. App. 2002).

[15] Once the court identifies the marital estate, it must then distribute the property in a "just and reasonable" manner. *O'Connell*, 889 N.E.2d at 10-11 (citing Ind. Code § 31-15-7-5). Indiana Code section 31-15-7-5 (the Division-of-Property Statute) calls for a presumptive equal division between the parties. A party, however, may rebut this presumption with "relevant evidence" showing "that an equal division would not be just and reasonable." I.C. § 31-15-7-5. This evidence may include:

> (1) each spouse's contribution to the property's acquisition, regardless of whether the contribution produced any income;
> (2) the extent to which a spouse acquired property, either before the marriage or through inheritance or gift;
> (3) each spouse's economic circumstances at the time of divorce; including the desirability of awarding the family residence or the right to dwell in the family residence for such periods as the court considers just to the spouse having custody of any children.
> (4) the parties' conduct during the marriage, as it related to the disposal or dissipation of assets; and
> (5) the parties' respective earnings or earning ability.

See I.C. § 31-15-7-5(1)-(5). This statutory list is nonexclusive, and no single factor controls the division of property. *See* I.C. § 31-15-7-5; *McBride v. McBride*, 427 N.E.2d 1148, 1151 (Ind. Ct. App. 1981). The trial court may, for example, consider the length of the parties' marriage in dividing the marital pot. *Webb v. Schleutker*, 891 N.E.2d 1144, 1154 n.6 (Ind. Ct. App. 2008). A short-lived marriage may rebut the presumption favoring equal division, especially if one

party brought substantially more property into the marriage. *Houchens v. Boschert*, 758 N.E.2d 585, 591 (Ind. Ct. App. 2001). Still, "when ordering an unequal division" of marital assets, the trial court must consider all relevant factors under the Division-of-Property Statute. *Wallace v. Wallace*, 714 N.E.2d 774, 780 (Ind. Ct. App. 1999). Otherwise, the "trial court runs the risk of dividing a marital estate in an unreasonable manner." *Id*. Here, in light of the enumerated statutory factors, and uncontested by either party, the trial court concluded that Mother rebutted the presumption of an equal division of the marital estate and awarded Mother fifty-five percent of the marital pot and Father forty-five percent. Mother now contests the value and division of certain specific assets. We shall discuss each argument in turn.

B. *529 Accounts*

[16] Mother first contends that the trial court abused its discretion when it included the value of the 529 accounts, of which the Children were the designated beneficiaries, into the marital estate but then subtracted the funds off the top of the estate prior to calculating the division. In *Hartley v. Hartley*, 862 N.E.2d 274, 282 (Ind. Ct. App. 2007), we affirmed a trial court's decision to include the children's educational trust into the marital estate but to divide the marital property after the assets in the children's educational trust fund were set aside. *See also In re the Marriage of Nickels*, 834 N.E.2d 1091, 1099 (Ind. Ct. App. 2005) (trial court did not err in deducting $20,000 for a college education fund from the marital estate before dividing the balance of the estate equally between the parties). Likewise, here, the trial court included the value of the 529 accounts

into the marital estate, determined that the accounts were established to fund the post-secondary education expenses of the parties' Children, and properly excluded the accounts from the division of the marital estate with the requirement that the 529 accounts "continue to be administered by Father with these funds being utilized for the [C]hildren's post-secondary education expenses at the appropriate time and with the consent of both parties." (Appellant's App. Vol. II, p. 20).

C. *The Texas Property*

[17] Next, Mother disputes the trial court's inclusion of the equity value of Mother's investment property, which she owned with her mother, in the marital estate. Because Mother testified that she and her mother were both the owners of the property, Mother maintains that the trial court should only have included half of the equity value in the marital estate.

[18] In the Partial Mediation Agreement, the parties stipulated with respect to the Texas Property as follows:

ASSET 3. Real Estate
601 Worsham Montgomery, Texas
Titled: Mother
Fair Market Value: $155,000.00
Mortgage: Nation Star Mortgage
Titled: Mother
Short Account Number: 0431
Account Balance: $64,675.00 as of 05/02/2017
Equity: $90,325.00 as of 05/17/17

(Appellant's App. Vol. II, p. 59). Although the trial court acknowledged that Mother owned the Texas property together with her mother, there is no evidence further specifying whether this ownership amounted to a legal joint ownership or was more in the nature of an informal arrangement, nor is there any evidence establishing the value of the property at the time of the marriage. Accordingly, as the parties entered a formal stipulation that the Texas Property was titled in Mother's name and the mortgage was held by Mother, we cannot say that the trial court abused its discretion by including the full equity value in the marital estate.

D. *Chicago Condominium*

[19] Mother also challenges the trial court's decision to set aside from the marital estate Husband's down payment for the Chicago Condominium. Mother claims that because Father "commingled" the condominium by allowing her to stay there and because she paid mortgage payments "during the marriage," the down payment should not have been set apart from the marital estate. (Appellant's Br. p. 22).

[20] In *Keller v. Keller*, 639 N.E.2d 372, 374 (Ind. Ct. App. 1994), wife inherited a home and when it was sold, wife used the proceeds from the sale for a down payment on a home jointly owned by the parties to which husband contributed to the mortgage payments. The trial court subtracted the down payment from its calculation of the division of the marital estate based on its determination of the predecessor statute of I.C. § 31-15-7-5(1) & (2)—each spouse's contribution

to the property's acquisition and the extent to which a spouse acquired property, either before the marriage or through inheritance or gift—and this court upheld the decision. *See also Shumaker v. Shumaker*, 559 N.E.2d 315 (Ind. Ct. App. 1990) (the fact that husband acquired disputed properties before the marriage by inheritance, in addition to the fact that wife made no contribution to the value or acquisition of the properties satisfied factors (1) and (2) found in the predecessor statute of I.C. § 31-15-7-5).

[21] Likewise, here, the trial court, in its Decree, found that Father had purchased the Chicago Condominium approximately two years prior to the parties' marriage and had paid the entire down payment, as well as the mortgage payments prior to the marriage. During the early years of the parties' five-year marriage, they resided in the Chicago Condominium with Mother contributing to the mortgage payments and maintenance costs of the residence. Upon its sale in the fall of 2020, the parties evenly shared the proceeds of the sale, with Mother receiving $189,643.86. Accordingly, as the trial court clearly considered the fact that Father contributed the entire down payment towards the property's acquisition, which was purchased prior to the marriage, we cannot say that the trial court abused its discretion by setting apart the down payment from the marital estate. *See* I.C. § 31-15-7-5(1)-(2).

E. *Father's Investment and Retirement Accounts*

[22] In a related argument, Mother contends that the trial court improperly set aside the amount of the CSC shares and retirement accounts that Father acquired prior to the marriage.

[23] With respect to the retirement accounts, Mother claims that the trial court improperly set apart from the marital estate the value of the retirement accounts on the date of the marriage but included into the marital estate and its division the amounts earned during the marriage. She now contends that the trial court should have included the entire value of the account in the marital estate. Mother's only argument is that she lived with Father prior to the marriage; however, she did not present any evidence as to the value of these accounts as of the date they began residing together. Furthermore, these accounts always remained in Father's name, and Mother did not present any evidence that she contributed to the accounts. Accordingly, based on the trial court's consideration of the statutory factors in I.C. § 31-15-7-5(1)-(2), we cannot say that the trial court abused its discretion by only including in the marital estate the value added to the retirement accounts since the marriage.

[24] In a similar vein, Mother contends that the trial court abused its discretion by only including in the marital estate the value of one-half share in CSC purchased during the marriage, but excluding the value of the shares purchased prior to the marriage. Here, the evidence reflects that Father had purchased four shares in CSC, approximately six years before the marriage, with one-half share purchased four years prior to the marriage. There is no evidence Mother contributed to the purchase of these shares. The evidence further indicates that

Father purchased a final one-half share three years into the marriage. As the trial court considered all of the factors enumerated in I.C. § 31-15-7-5, together with the evidence presented, we cannot say that the trial court abused its discretion by only including one-half share of CSC in the division of the marital estate.

F. *CarePointe and Northwest*

[25] Lastly, Mother contends that the trial court erred in determining the value of CarePointe and Northwest as "the [t]rial [c]ourt's determination of the values of [Father's] interests in CarePointe and [Northwest] relied not so much on the expert testimony as on the provisions of those entities' operating agreements without the agreements ever being offered into evidence." (Appellant's Br. p. 25).

[26] With respect to CarePointe, the trial court's Decree reflects that it accepted the valuation completed by Clark, and did not, as Mother asserts, rely on the provisions of an operating agreement that had not been offered in evidence. Faced with two expert opinions, the trial court found the testimony of Clark to be persuasive and instructive on the appropriate valuation of Father's financial interest in CarePointe and rejected the valuation prepared by McMahon, as it contained numerous errors and was, in some regards, inapplicable. Clark testified about his valuation process during the dissolution hearing and explained the process used to reach his conclusion. He testified that after he reached his conclusion that Father's CarePointe interest should be valued at

$13,700, he then looked at the operating agreement as a reasonableness check on his conclusion.

[27] The trial court heard testimony of two qualified experts who presented opposed opinions, supported by reports and reasoning, as to the value of the Father's CarePointe interest. It was for the trial court to decide which opinion to accept. We cannot reweigh the evidence or "judge the credibility of the battling expert witnesses." *Goodwine v. Goodwine*, 819 N.E.2d 824, 830 (Ind. Ct. App. 2004). We conclude that the trial court did not err in choosing to rely upon Clark's valuation over McMahon's.

[28] Turning to the valuation of Father's financial interest in Northwest, the evidence reflects that the trial court's value of the interest did more closely connect to the terms of the operating agreement, of which the relevant portions had been admitted into evidence. Furthermore, during the hearing, Father testified that he had been terminated from Northwest and had been offered a buyout offer of $5,000 per share owned. Godbout, the jointly-hired valuation expert, was unable to obtain the necessary documents and information to conduct a valuation analysis but concluded that

> I looked at different data points. One of the data points was the operating agreement for Northwest, as well as correspondence from Northwest as to the value per the agreement. So the value per the agreement, if Doctor was to sell it back, was $5,000 per unit. That is -- is a data point that I observed based on the documents that I was provided. Other documents that I was provided throughout this course was the board minutes. I believe those minutes were from 2017. And in those minutes, the board

> had reflected a value per unit of $60,000 that was going to increase to $80,000. That was another data point that I looked at in terms of the evidence that I had seen.

(Transcript Vol. II, p. 187). Accordingly, based on Father's testimony of the buyout offer and Godbout's testimony with respect to the value of the interest in the operating agreement, the trial court properly determined Father's interest in Northwest to be valued at $5,000. We decline Mother's request to reweigh the evidence. *See Goodwine*, 819 N.E.2d at 830.

[29] In sum, based on the evidence before us and in light of the trial court's consideration of the statutory factors enumerated in I.C. § 31-15-7-5, the trial court did not abuse its discretion in valuing certain assets of the marital estate and dividing the marital pot.

II. *Child Support*

[30] In a second argument, Mother challenges the trial court's calculation of Father's child support obligation. Specifically, Mother contests the trial court's conclusion that, for child support purposes, Father earned $477,759.98 in 2021.

[31] A trial court's calculation of child support is presumptively valid. *Bogner v. Bogner*, 29 N.E.3d 733, 738 (Ind. 2015). We review decisions regarding child support for an abuse of discretion. *Lovold v. Ellis*, 988 N.E.2d 1144, 1149-50 (Ind. Ct. App. 2013). An abuse of discretion occurs when a trial court's decision is against the logic and effect of the facts and circumstances before the court or if the court has misinterpreted the law. *Id*. at 1150. When reviewing a

decision for an abuse of discretion, we consider only the evidence and reasonable inferences favorable to the judgment. *Id.*

[32] We note initially that support orders must be made in compliance with the Indiana Child Support Rules and Guidelines. *Clark v. Madden*, 725 N.E.2d 100, 107 (Ind. Ct. App. 2000). A deviation from the suggested child support guidelines is permissible only if it is supported by proper written findings justifying it. *Id*. We further observe that a calculation of a parent's income for support purposes is more inclusive than for income tax purposes. *Weiss v. Frick*, 693 N.E.2d 588, 591 (Ind. Ct. App. 1998), *trans. denied*.

[33] Indiana Child Support Guideline 3(A)(1) defines "weekly gross income" as "actual weekly gross income of the parent if employed to full capacity, potential income if unemployed or underemployed, and the value of 'in-kind' benefits received by the parent." The Guideline further provides that: "Weekly gross income of each parent includes income from any source, except as excluded below, and includes, but is not limited to, income from salaries, wages, commissions, bonuses, overtime, partnership distributions, dividends, severance pay, pensions, interest, trust income, annuities, structured settlements, capital gains, social security benefits, worker's compensation benefits, unemployment insurance benefits, disability insurance benefits, gifts, inheritance, prizes, and alimony or maintenance received." *See* Ind. Child Support Guideline 3(A)(1). The Commentary to the Guideline clarifies that while irregular income, such as periodic partnership distributions, are includable in the total income approach taken by the Guidelines, each income calculation is also fact sensitive. To that

end, the Commentary suggests that "[w]hen the court determines that it is not appropriate to include irregular income in the determination of the child support obligation, the court should express its reasons." (Child Support Guideline 3, Cmt. 2(A)(b)). The Commentary also includes suggestions as to equitable methods to treat and account for irregular income.

[34] Here, the trial court determined Father's income to be $477,759.98 in 2021. However, Father submitted evidence reflecting that his W-2 for 2021 showed annual wages of $326,999.98. In addition, he offered into evidence his K-1 statements for passive income from the partnership holdings of his medical practices, which reflected distributions for 2021 in the amount of $91,449, $45,531, and $55,980, for a grand income total of $519,959.98. As the trial court did not provide any written findings to justify the discrepancy between the income used for its calculation of Father's child support obligation and Father's actual reported income, we conclude that the trial court's support order was not made in compliance with the Indiana Child Support Rules and Guidelines, and therefore we reverse the trial court's child support order and remand to the trial court for calculation of Father's child support obligation in accordance with this opinion. *See Clark*, 725 N.E.2d at 107.

CONCLUSION

[35] Based on the foregoing, we hold that while the trial court did not abuse its discretion in its division of the marital estate, the trial court did err in determining Father's income for child support purposes and we remand for calculation of Father's child support obligation in accordance with this opinion.

[36] Affirmed in part, reversed in part, and remanded with instructions.

[37] Altice, C. J. and Pyle, J. concur