IN THE DISTRICT COURT OF APPEAL OF THE STATE OF FLORIDA FIFTH DISTRICT JANUARY TERM 2011

HAROLD ROBERT RUSSELL,

Appellant,

v. Case No. 5D09-1843

HOLLY A. MCQUEEN,

Appellee.

Opinion filed June 3, 2011

Appeal from the Circuit Court for St. Johns County, John M. Alexander, Judge.

Neal L. Betancourt, of Rotchford & Betancourt, P.A., Jacksonville, for Appellant.

Raymond I. Booth III, Orange Park, for Appellee.

PER CURIAM.

Harold Robert Russell ["Father"] appeals the trial court's final judgment of paternity. Father contends that the trial court made several errors in determining child support. We agree that five specific errors were made, but in all other respects, we affirm the judgment. First, it was error to fail to include the cost to Father of the health insurance that covered his child in calculating child support. Second, as Holly A. McQueen ["Mother"] concedes on appeal, the court used an incorrect figure to calculate the cost of insurance. Third, the trial court's calculation contains a double charge for

unreimbursed medical expenses. It was error to use the 2007 tax return of Father, instead of the 2006 return, to calculate retroactive child support from June 1 through December 2006. Finally, it appears that the trial court erred in attributing the \$89,915, shown on Father's tax return, filed jointly with his wife, to Father as income to him. According to the tax return and the testimony, this was his wife's salary as CEO of Russell's Telecom. The trial court made no finding, and our review of the record discloses no evidence that this income was Father's. To the extent of these errors, the judgment must be reversed and remanded for reconsideration and recalculation of child support.

AFFIRMED in part; REVERSED in part; and REMANDED.

GRIFFIN, ORFINGER and LAWSON, JJ., concur.