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IN THE COURT OF APPEALS OF NORTH CAROLINA

2021-NCCOA-88

No. COA20-426

Filed 16 March 2021

Randolph County, No. 16 CVD 2533

TERRI L. TAYLOR, Plaintiff,

v.

ROBERT G. TAYLOR, Defendant.

Appeal by defendant from order entered 29 July 2019 by Judge Robert M. Wilkins in Randolph County District Court. Heard in the Court of Appeals 10 February 2021.

Lee M. Cecil for plaintiff-appellee.

Bell and Browne, P.A., by Charles T. Browne, for defendant-appellant.

ZACHARY, Judge.

¶ 1

Defendant Robert G. Taylor (“Husband”) appeals from an order of alimony, contending that the trial court erred by (1) determining that Plaintiff Terri L. Taylor (“Wife”) was a “dependent spouse” for purposes of alimony; (2) improperly calculating Husband’s income for purposes of the alimony determination; (3) improperly calculating the amount of the alimony award; (4) failing to state the reasons for the amount, duration, and manner of payment of the alimony award; and (5) failing to

specifically find that the award of alimony was equitable. After careful review, we vacate and remand for further findings.

Background

¶ 2 The evidence presented at the alimony hearing tended to establish the following facts:

¶ 3 Husband and Wife were married in 1989, separated in 2016, and divorced in 2018. There were no children born of the marriage. Husband married his present wife, Kay, in 2018.

¶ 4 During the marriage, both Husband and Wife were employed. Wife worked in office support for the Guilford County Schools until 2010, when after a series of injuries, Wife was rendered unable to work. In February 2011, Wife was awarded worker's compensation benefits; in August 2014, she began receiving disability benefits, as well.

¶ 5 Husband was also employed by the Guilford County Schools until 2012, when he accepted employment with the State Department of Public Instruction as a transportation consultant. Husband retired in November of 2017. On 1 January 2018, prior to his remarriage, Husband started a small home-improvement business.

¶ 6 Following the parties' divorce, on 29 July 2019, the trial court entered an order awarding alimony to Wife in the amount of \$951.30 per month for a period of five years. In support of its award, the trial court made the following pertinent findings

of fact:

5. RELATIVE EARNINGS AND EARNING CAPACITIES
[Wife]’s earnings and earning capacity are very limited. See 6 and 7 below.

[Husband] has more earning capacity than [Wife] and almost certainly earns more than is shown on his affidavit or in his testimony, as discussed below.

6. AGE AND CONDITIONS OF THE PARTIES
[Wife] is 59 years old and is disabled. She was injured in a workplace accident on 9/22/10 and has not worked since then. She started receiving worker’s compensation payments in February 2011 and Social Security Disability payments in August 2014.

[Husband] is 61 years old and is in relatively good health. He retired from the Guilford County school system in November 2017 and started his own home improvement company in January 2018.

7. AMOUNT AND SOURCES OF INCOME
[Wife] receives \$997.00 per month from social security disability, \$1,907.00 per month in worker[']s compensation benefits and \$358.00 per month as post-separation support from [Husband] for a gross total of \$3,262.00 per month (\$3,128.00 per month net after deducting Medicare insurance premiums).

[Husband] receives \$1,657.00 per month from his pension, \$281.33 per month from his previous year’s federal income tax refund and \$86.33 per month from his previous year’s state income tax refund. He claims that he only earns \$562.50 per month from his business activities, for a total of \$2,587.66.

However, [Husband]’s bank records reveal that in the period from January to May 2018, [Husband] deposited \$31,916.04 in his primary account for an average of

\$6,383.21 per month versus the \$2,587.66 per month income claimed by [Husband]. In addition, during those same five months, [Husband] withdrew \$35,195.45 from that same account for an average of \$7,039.09 per month, versus the \$4,403.35 per month for expenses claimed by [Husband] on his affidavit. Defendant could not explain the discrepancies between his bank account records and his financial affidavit.

....

9. STANDARD OF LIVING DURING THE MARRIAGE

No evidence presented.

....

14. RELATIVE NEEDS OF THE PARTIES

[Wife]'s total individual needs are \$1,297.25 per month and her total fixed expenses are \$1,908.00 per month for a total of \$3205.25 per month.

[Husband]'s total individual needs are \$870.00 per month and his fixed expenses are \$1,495.00 per month for a total of \$2,365.00 per month. [Husband] pays \$2,038.35 per month towards debts amounting to \$73,701.90. His total monthly needs are thus \$4,403.35. [Husband] has not had to make rent or mortgage payments since January 2018. He and his new wife live in a home they own free and clear.

....

18. The present actual income of [Wife] is \$3,128.00 per month and her reasonable needs are \$3,205.25 per month, resulting in a deficit of \$77.25 per month.

19. The present actual income of [Husband] is imputed to be \$6,383.21 per month due to [Husband]'s deliberate attempt to suppress his income. His reasonable needs are \$4,403.35 per month, leaving him with a surplus of \$1,979.86 per month.

20. Subtracting [Wife]’s deficit from [Husband]’s surplus renders the amount of \$1,902.61 surplus each month between the parties.

21. [Wife] is a dependent spouse of [Husband] and [Husband] is a supporting spouse.

22. [Husband] has the present ability to pay the alimony ordered below.

¶ 7 Husband gave timely notice of appeal on 28 August 2019.

Discussion

¶ 8 On appeal, Husband raises several challenges to the trial court’s award of alimony to Wife, each of which we address in turn.

I. Standard of Review

¶ 9 Before a trial court may enter an award of alimony, it must first determine “whether a spouse is *entitled* to alimony. Entitlement to alimony requires that one spouse be a dependent spouse and the other be a supporting spouse. . . . We review [that] inquiry de novo[.]” *Barrett v. Barrett*, 140 N.C. App. 369, 371, 536 S.E.2d 642, 644 (2000) (citations omitted).

¶ 10 “We review the trial court’s determination of the amount of alimony for abuse of discretion.” *Hill v. Hill*, 261 N.C. App. 600, 618, 821 S.E.2d 210, 224 (2018). “Decisions regarding the amount of alimony are left to the sound discretion of the trial judge and will not be disturbed on appeal unless there has been a manifest abuse of that discretion.” *Kelly v. Kelly*, 228 N.C. App. 600, 601, 747 S.E.2d 268, 272 (2013)

(citation omitted). “A trial court may be reversed for abuse of discretion only upon a showing that its actions are manifestly unsupported by reason or upon a showing that the trial court’s decision was so arbitrary that it could not have been the result of a reasoned decision.” *Wise v. Wise*, 264 N.C. App. 735, 739, 826 S.E.2d 788, 792 (2019) (quoting *White v. White*, 312 N.C. 770, 777, 324 S.E.2d 829, 833 (1985)).

II. Dependent Spouse Determination

¶ 11 Husband contends that the trial court erred by failing to make appropriate findings of fact to support its conclusion that Wife was a “dependent spouse.” We conclude that the trial court erred in determining Wife to be a dependent spouse without making the requisite findings, and we therefore vacate and remand for further findings.

¶ 12 “A party is entitled to alimony. . . if, [*inter alia*,] (1) that party is a ‘dependent spouse’[;] (2) the other party is a ‘supporting spouse’[;] and (3) an award of alimony would be equitable under all relevant factors.” *Carpenter v. Carpenter*, 245 N.C. App. 1, 4, 781 S.E.2d 828, 832 (2016) (citation omitted). A “dependent spouse” is statutorily defined as “a spouse, whether husband or wife, who is actually substantially dependent upon the other spouse for his or her maintenance and support or is substantially in need of maintenance and support from the other spouse.” N.C. Gen. Stat. § 50-16.1A(2) (2019).

¶ 13 Our Supreme Court’s signal opinion in *Williams v. Williams*, 299 N.C. 174, 261

S.E.2d 849 (1980), continues to provide the controlling analysis of what constitutes “actually substantially dependent” and “substantially in need of maintenance and support.”¹ See, e.g., *Crocker v. Crocker*, 190 N.C. App. 165, 171, 660 S.E.2d 212, 216 (2008) (applying the *Williams* guidelines in review of the sufficiency of a trial court’s findings of fact in support of a dependent spouse determination).

¶ 14

Under the *Williams* analysis, the trial court must consider the marital standard of living in making a classification of a dependent spouse as either “actually substantially dependent” or “substantially in need of maintenance and support.” *Williams*, 299 N.C. at 180–82, 261 S.E.2d at 854–55. In *Williams*, the Supreme Court instructs that the phrase “actually substantially dependent” clearly “implies that the spouse seeking alimony must have actual dependence on the other in order to maintain the standard of living in the manner to which that spouse became accustomed during the last several years prior to separation[,]” that is, the dependent spouse is “actually without means of providing for his or her accustomed standard of living.” *Id.* at 180, 261 S.E.2d at 854 (emphasis omitted). “Substantially in need of maintenance and support,” then, “requires . . . that the spouse seeking alimony establish that he or she would be unable to maintain his or her accustomed standard

¹ *Williams* was decided under a “fault-based” alimony statute, which was replaced in 1995 with a “need-based” alimony statute. *Alvarez v. Alvarez*, 134 N.C. App. 321, 323, 517 S.E.2d 420, 422 (1999). Nonetheless, *Williams* remains a significant precedent in this area of the law.

of living (established prior to separation) without financial contribution from the other.” *Id.* at 181–82, 261 S.E.2d at 855.

¶ 15 Here, after reviewing, *inter alia*, the parties’ relative earnings and earning capacities, the ages and conditions of the parties, the amount and sources of the parties’ income, the duration of the marriage, the relative education of the parties, the relative assets and liabilities of the parties, and the relative needs of the parties, the trial court ordered that Husband pay Wife \$951.30 per month in alimony for five years. Beyond Wife’s disability and limited income, the trial court found as fact that Wife’s actual income was \$3,128.00 per month, including \$358.00 per month in post-separation support from Husband, and that her reasonable needs and fixed expenses were \$3,205.25 per month, resulting in a deficit of \$77.25 per month.

¶ 16 However, the trial court’s finding regarding the parties’ marital standard of living is contrary to the evidence. Although the trial court’s order indicates that the parties presented no evidence on that factor, in fact, there was limited testimony concerning the parties’ standard of living during the marriage. Indeed, Wife testified that she can no longer afford to go out to eat in restaurants, which she and Husband used to do “once in a while,” or engage in activities that she previously enjoyed, such as attending garden shows. She further testified that during the marriage she was accustomed to purchasing items such as magazines, books, Christian Bible study materials, accessories for her pet dogs, and personal care items, and that she can no

longer afford to do so. The evidence suggests, then, that Wife is unable to maintain the standard of living established during the marriage without additional financial support from Husband.

¶ 17 Nevertheless, without a finding regarding the parties' accustomed standard of living prior to separation, the trial court's findings are inadequate for appellate review. *See Coble v. Coble*, 300 N.C. 708, 714, 268 S.E.2d 185, 190 (1980). We therefore vacate the order awarding alimony and remand for findings related to the parties' accustomed standard of living during the marriage and, based on that factor in addition to the remaining factors, a determination regarding whether either spouse is a dependent spouse.

III. Calculation of Husband's Income

¶ 18 Husband next argues that the trial court erred in its calculation of his income, in that the trial court improperly imputed income to him; included a personal loan and tax refunds in calculating his income; and failed to give him "credit for expenses he and his wife incurred in earning business income."

A. Imputation of Income

¶ 19 We turn first to Husband's argument that the trial court improperly imputed income to him without a finding that he depressed his income in bad faith.

¶ 20 "Alimony is ordinarily determined by a party's *actual* income, from all sources, at the time of the order." *Works v. Works*, 217 N.C. App. 345, 347, 719 S.E.2d 218, 219

(2011) (emphasis added) (citations omitted). Where a trial court finds that a party has depressed his or her income in bad faith as a result of voluntary unemployment or underemployment, the trial court may, in its discretion, determine the party's income based on earning capacity, rather than actual income. *Id.* "In the context of alimony, bad faith means that the spouse is not living up to income potential in order to avoid or frustrate the support obligation." *Id.* (citation omitted). However, in the face of unreliable or incredible evidence regarding a party's income, the trial court may exercise its discretion and make a finding of the party's actual earnings without imputing income to that party. *See Diehl v. Diehl*, 177 N.C. App. 642, 630 S.E.2d 25 (2006); *Burnett v. Wheeler*, 128 N.C. App. 174, 493 S.E.2d 804 (1997).

¶ 21 In the case at bar, the trial court characterized its method of calculating Husband's income as imputation of income, stating in the alimony order that "[t]he present actual income of [Husband] is imputed to be \$6,383.21 per month due to [Husband]'s deliberate attempt to suppress his income." Nonetheless, we do not agree that the trial court imputed income to Husband, in that the trial court did not find (and the evidence does not suggest) that Husband had the ability to earn more than he was earning at the time of the hearing, but was voluntarily under- or unemployed.

¶ 22 Indeed, it is apparent from the record that the trial court considered Husband's *actual* sources of income in arriving at a monthly income of \$6,383.21, rather than his earning capacity, and that the issue was the unreliability of Husband's evidence.

The trial court considered Husband's claimed income of \$2,587.66, which consisted of his pension, federal and state income tax refunds, and self-employment income from his home improvement business. However, the trial court also found that Husband's testimony concerning his income was unreliable:

[Husband]'s bank records reveal that in the period from January to May 2018, [Husband] deposited \$31,916.04 in his primary account for an average of \$6,383.21 per month versus the \$2,587.66 per month income claimed by [Husband]. In addition, during those same five months, [Husband] withdrew \$35,195.45 from that same account for an average of \$7,039.09 per month, versus the \$4,403.35 per month for expenses claimed by [Husband] on his affidavit. [Husband] could not explain the discrepancies between his bank account records and his financial affidavit.

Here, the trial court simply did not find Husband's evidence regarding his self-employment income to be credible.

¶ 23 Accordingly, the trial court did not impute income to Husband; it determined Husband's income based on Husband's financial affidavit and the bank account records. The trial court was not required to make a finding of bad faith, as Husband contends.

¶ 24 On remand, the trial court may reconsider its finding that "[t]he present actual income of [Husband] is imputed to be \$6,383.21 per month due to [Husband]'s deliberate attempt to suppress his income."

B. Income Calculation

¶ 25 We turn, now, to Husband’s contention that the trial court erred in calculating his income by failing to consider that Husband’s present wife owns a one-half interest in their joint bank account, by including a personal loan and tax refund in calculating Husband’s income, and by “failing to give [Husband] credits for expenses incurred to earn business income[.]”

¶ 26 This Court has explained that “alimony is ordinarily determined by a party’s *actual* income, from all sources, at the time of the order.” *Wise*, 264 N.C. App. at 745, 826 S.E.2d at 795 (citation omitted). “[I]t is within the trial court’s discretion to determine the weight and credibility that should be given to all evidence that is presented during the trial.” *Phelps v. Phelps*, 337 N.C. 344, 357, 446 S.E.2d 17, 25, *reh’g denied*, 337 N.C. 807, 449 S.E.2d 750 (1994).

¶ 27 To begin, Husband’s argument that the trial court erred by “fail[ing] to take into consideration that half of the joint account [Husband’s primary account] was owned by [Husband’s] present wife” is inapt. The trial court’s proper consideration was the amount of Husband’s actual income; the ownership of the account into which Husband’s income was deposited is irrelevant. This objection is overruled.

¶ 28 Husband next argues that the trial court erred in considering as income a \$6,000.00 loan from his present wife’s aunt, Sabra Bryan. Although Husband testified that he received a \$6,000.00 loan from Ms. Bryan, he provided no other evidence in support of this contention. Husband did not call Ms. Bryan to testify, nor did he

provide any documentary evidence that the \$6,000.00 deposit was a loan. It is clear that the trial court did not find Husband's testimony to be credible; the trial court found that while Husband "claims that he only earns \$562.50 per month from his business activities," he also "could not explain the discrepancies between his bank account records and his financial affidavit." Therefore, because "[t]he trial judge has the authority to believe all, any, or none of the testimony" presented, we conclude that the trial court did not err in considering the disputed \$6,000.00 to be part of Husband's actual income, rather than a loan. *Sharp v. Sharp*, 116 N.C. App. 513, 530, 449 S.E.2d 39, 48, *disc. review denied*, 338 N.C. 669, 453 S.E.2d 181 (1994).

¶ 29 The same is true of Husband's contention that the trial court erred by "failing to give [Husband] credits for expenses incurred to earn business income[.]" On this issue, the Husband offered his testimony and a spreadsheet that he created on which he lists the service provided, date of service, job name, and material costs. However, Husband did not support his testimony by offering, for example, invoices from the services provided or receipts for the materials purchased. The trial court was similarly free not to believe Kay's testimony that she "work[s] with [Husband] side by side" in their home-improvement business or Husband's testimony that Kay works with him making repairs and improvements. Indeed, "[t]he trial judge has the authority to believe all, any, or none of the testimony." *Id.* Therefore, we cannot conclude that the trial court abused its discretion in declining to deduct Husband's

claimed expenses from his income. This objection is also overruled.

¶ 30 Husband also asserts that the trial court erred by including his federal and state tax refunds in his income. At trial, Husband testified that he received \$4,700.00 in tax refunds, and offered his 2017 federal and state tax returns and bank statements as documentary verification of the refunds. In calculating a party's "actual income, from all sources, at the time of the order," *Green v. Green*, 255 N.C. App. 719, 735, 806 S.E.2d 45, 56 (2017), *disc. review denied*, 371 N.C. 485, 818 S.E.2d 273 (2018), a trial court commits reversible error when it includes in its calculation of a party's income tax refunds "where there is no evidence that such refunds are regular income[.]" *Williamson v. Williamson*, 217 N.C. App. 388, 390–91, 719 S.E.2d 625, 627 (2011). Thus, we conclude that the trial court erred in considering Husband's federal and state tax refunds as part of Husband's gross income, because there was no evidence presented that such refunds are regular income.

¶ 31 On remand, if the trial court finds that an award of alimony would be equitable, it shall recalculate Husband's income, with findings to support each step of the computation.

IV. Calculation of the Amount of Alimony Payments

¶ 32 Husband argues that the trial court erred in calculating the amount of alimony where, "for unstated reasons, the court subtracted [Wife]'s monthly deficit amount from the monthly surplus amount of [Husband], to arrive at \$1,902.61 which the trial

court deemed to be the ‘amount of surplus each month for both parties.’ ” We agree that the trial court’s determination of the amount of alimony is not supported by adequate findings of fact.

¶ 33

As explained above,

[i]n determining the amount of alimony, the trial court shall consider all relevant factors, including the sixteen (16) factors set forth in N.C. Gen. Stat. § 50-16.3A(b). In the absence of such findings, appellate courts cannot appropriately determine whether the order of the trial court is adequately supported by competent evidence, and therefore such an order must be vacated and the case remanded for necessary findings.

Myers v. Myers, 269 N.C. App. 237, 257, 837 S.E.2d 443, 457 (2020) (citations and internal quotation marks omitted). The factors enumerated in § 50-16.3A(b) include “[t]he standard of living of the spouses established during the marriage[.]” *Id.* (quoting N.C. Gen. Stat. § 50-16.3A(b)(8) (2013)).

¶ 34

A trial court may order a supporting spouse to pay an amount in alimony that exceeds the shortfall between a dependent spouse’s income and expenses where the evidence shows that the couple enjoyed a higher standard of living during the marriage than the dependent spouse enjoys now. *Barrett*, 140 N.C. App. at 372–73, 536 S.E.2d at 645 (affirming an alimony award that accounted for a higher marital standard of living). To that end, “the parties’ needs and expenses for purposes of computing alimony should be measured in light of their accustomed standard of living

during the marriage.” *Id.* at 372, 536 S.E.2d at 645. However, “[t]o support the trial court’s award of alimony . . . the trial court’s findings must be sufficiently specific to allow the reviewing court to determine if they are supported by competent evidence and support the trial court’s award.” *Wise*, 264 N.C. App. at 739, 826 S.E.2d at 792.

¶ 35 In the present case, Wife’s affidavit revealed an income–expenses deficit of \$77.25 per month, and the trial court awarded her monthly alimony payments of \$951.30. While an alimony award that exceeds a dependent spouse’s income–expenses deficit may be equitable where it allows the dependent spouse to maintain a standard of living similar to that which the spouse enjoyed during the marriage, *see Barrett*, 140 N.C. App. at 372–73, 536 S.E.2d at 645, without findings in support of the award, such as findings as to the parties’ standard of living during the marriage and the court’s calculation of the alimony award, we are unable to review the award.

¶ 36 On remand, should the trial court make findings that support a conclusion that Wife is a dependent spouse, it should also make findings regarding the amount of alimony it finds to be equitable, including findings as to the parties’ standard of living during the marriage, and its reasons for awarding that amount of alimony.

V. Amount, Duration, and Manner of Alimony Payments

¶ 37 Husband further contends that the trial court erred by failing to make findings in accordance with N.C. Gen. Stat. § 50-16.3A(c), stating the reason for the amount of alimony awarded, why the payments were to continue for five years, or the reason

for the manner of payment. We agree.

¶ 38 It is evident that a trial court may exercise its discretion in determining the amount, duration, and manner of payment of alimony. *Hartsell v. Hartsell*, 189 N.C. App. 65, 75, 657 S.E.2d 724, 730 (2008). Nevertheless, under § 50-16.3A(c), the trial court must set forth the reasons for the amount, manner of payment, and duration of alimony ordered. *Id.* at 76, 657 S.E.2d at 730. Where the trial court does not state its reasons for the amount, duration, and manner of payment of its alimony award, we must remand for further findings. *See Wise*, 264 N.C. App. at 750, 826 S.E.2d at 799; *Crocker*, 190 N.C. App. at 172, 660 S.E.2d at 217.

¶ 39 In the instant case, the trial court provided the amount, duration, and manner of payment, ordering that

[b]eginning September 1, 2019 and continuing on or before the first day of each and every successive month thereafter, [Husband] shall pay [Wife] the sum of \$951.30 as alimony, said payments to continue for a period of five years unless terminated by subsequent court order or otherwise as provided by law.

The trial court did not, however, expressly set forth the reasons for the amount, manner, and duration of the alimony award.

¶ 40 Thus, we must remand this matter to the trial court for further findings. On remand, should the trial court determine that an alimony award is equitable, the trial court must make findings of fact in accordance with § 50-16.3A(c), explaining its

reasons for the amount of the alimony award, the duration of the alimony awarded, and the manner of payment. *See Wise*, 264 N.C. App. at 750, 826 S.E.2d at 799 (remanding for further findings where the trial court failed to explain its reasons for the amount, duration, and manner of payment of alimony).

VI. Finding that Award of Alimony is “Equitable”

¶ 41 Finally, Husband argues that the trial court erred because it failed to find that the award of alimony was “equitable,” as he maintains is required by N.C. Gen. Stat. § 50-16.3A(a).

¶ 42 Section 50-16.3A(a) provides that “[t]he court shall award alimony to the dependent spouse upon a finding that one spouse is a dependent spouse, that the other spouse is a supporting spouse, and that an award of alimony is equitable after considering all relevant factors[.]” N.C. Gen. Stat. § 50-16.3A(a). The statute requires that the trial court

set forth the reasons for its award or denial of alimony and, if making an award, the reasons for its amount, duration, and manner of payment. . . . [T]he court shall make a specific finding of fact on each of the factors in subsection (b) of this section if evidence is offered on that factor.

Id. § 50-16.3A(c).

¶ 43 Nothing in the statute requires that the trial court use the word “equitable,” and Husband has not cited any case that requires that the trial court use any particular language in awarding alimony.

¶ 44 Although unpublished and without any precedential value, we find the reasoning in *Fennell v. Fennell*, 206 N.C. App. 329, 698 S.E.2d 557, 2010 WL 3001720 (2010) (unpublished), to be persuasive on this point. There, this Court concluded that “[t]he trial court’s determination that alimony was equitable can be inferred from its findings[,]” where the trial court made findings regarding each statutory factor on which the parties presented evidence, and “found that [the] plaintiff was entitled to receive alimony from [the] defendant based on these findings.” *Id.* at *7. Nonetheless, the better practice is to specifically find that an alimony award is equitable, should the trial court so determine.

¶ 45 On remand, should the trial court determine that one of the parties is a dependent spouse entitled to alimony, the court should also consider whether an award of alimony is equitable.

Conclusion

¶ 46 For the foregoing reasons, we vacate the trial court’s order awarding alimony to Wife, and remand the matter to the trial court for further findings of fact. On remand, the trial court should make findings of fact as to (1) the parties’ standard of living during the marriage; (2) the facts supporting any finding that either party is a dependent or supporting spouse; (3) Husband’s actual income, and the court’s method of calculating Husband’s income; and (4) its reasons for the amount, manner, and duration of alimony, if any, awarded on remand. The trial court may base its findings

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on the existing record, or it may, in its discretion, choose to hear additional evidence. *See Rhew v. Rhew*, 138 N.C. App. 467, 472, 531 S.E.2d 471, 475 (2000). In addition, the trial court may, in its discretion, reconsider its alimony award, including entitlement, amount, duration, and manner of payment, in light of its additional findings.

VACATED AND REMANDED.

Judges DIETZ and GRIFFIN concur.

Report per Rule 30(e).