

Circuit Court for Howard County
Case No: C-13-FM-24-000154

UNREPORTED
IN THE APPELLATE COURT
OF MARYLAND*

No. 68

September Term, 2025

TIAN YANG

v.

HAIZHAO YANG

Reed,
Kehoe, S.,
Eyler, James R.
(Senior Judge, Specially Assigned),

JJ.

Opinion by Eyler, J.

Filed: April 13, 2026

*This is an unreported opinion. This opinion may not be cited as precedent within the rule of stare decisis. It may be cited for its persuasive value only if the citation conforms to Rule 1-104(a)(2)(B).

This case has its origins in a complaint for absolute divorce filed by Haizhao Yang (“Father”), appellee, against Tian Yang (“Mother”), appellant, in the Circuit Court for Howard County on January 22, 2024.¹ The parties were married on December 25, 2014, in a civil ceremony in the People’s Republic of China. They have one child together, whom we shall refer to as “A.B.,” who was born on September 4, 2019. In his complaint, Father sought an absolute divorce, sole physical custody and joint legal custody of A.B., as well as tie-breaking authority, a marital property determination and monetary award, and attorney’s fees. In her answer, Mother requested sole legal custody and primary physical custody of A.B., or alternatively, joint legal and shared physical custody, child support, a marital property determination, and attorney’s fees.

A hearing on the merits was held from December 2 through 4, 2024. Thereafter, on December 26, 2024, the court entered a written memorandum opinion and judgment of absolute divorce. The court granted Father an absolute divorce on the ground of a six-month separation. Among other things, the court awarded the parties joint legal and shared physical custody of A.B. Father was granted tie-breaking authority “if the parties cannot come to agreement after good faith discussion and consultation with any relevant experts, doctors, or providers[.]” The court ordered Mother to pay Father “a monetary award in the amount of \$123,307.00 within 120 days of entry of” the order.

Seven days later, Mother filed a motion for reconsideration and a new trial. The following day, she filed a motion to alter, amend, or revise the judgment. On January 7,

¹ Both parties were represented by counsel below but are proceeding on appeal in proper person.

2025, twelve days after entry of the judgment, Father filed a motion to alter or amend the judgment. On February 14, 2025, the court granted those three motions in part and entered an amended judgment of absolute divorce that, among other things, reduced the monetary award Mother was to pay to Father to \$120,676.74, ordered Mother to pay child support arrears in the amount of \$13,680, and made certain clarifications pertaining to Father's legal authority to obtain a passport for A.B.

Mother filed a timely notice of appeal on March 12, 2025. Father did not file a notice of appeal. Nor did he file an appellee's brief. On August 29, 2025, Father filed in this Court a motion for leave to file a late appellee's brief and an emergency motion for leave to file a late appellee's brief, both of which we granted. Father was given until September 29, 2025 to file his brief, and later he was given an extension to October 15, 2025. On October 13, 2025, Father filed an emergency motion for leave to file a cross-appeal (or cross-brief) out of time, which we granted. Father filed a notice of cross-appeal on October 15, 2025, and was given until November 26, 2025 to file his appellee/cross-appellant's brief, which he did.

ISSUES PRESENTED

Mother presents eight issues for our consideration which we have rephrased slightly as follows:

- I. Whether the circuit court clearly erred and demonstrated bias by misrepresenting Mother's testimony and distorting the facts;
- II. Whether the circuit court erred by disregarding evidence of Father's concealed assets and serious credibility issues;

III. Whether the circuit court exhibited bias in granting sole tie-breaking authority to Father;

IV. Whether the circuit court exhibited bias in awarding authority over A.B.'s passport to Father;

V. Whether the circuit court exhibited bias in its award of child support and retroactive child support;

VI. Whether the circuit court exhibited bias in its monetary award;

VII. Whether Mother's attorneys in the case below were negligent in their representation of her;

VIII. Whether the circuit court's December 24, 2024 judgment of absolute divorce and memorandum opinion lacked clarity and accuracy.

Father presents five issues on cross-appeal which we have rephrased slightly as follows:

I. Whether the circuit court applied an impermissible double standard in its dissipation findings;

II. Whether the circuit court's valuation of personal property was unsupported by the evidence and internally inconsistent;

III. Whether the circuit court erred in failing to consider certain liabilities in determining the monetary award;

IV. Whether the circuit court erred in calculating rental incomes; and,

V. Whether the circuit court erred in its calculation of retroactive child support.

For the reasons set forth below, we shall remand in part without affirming or reversing. In all other respects, the judgments of the circuit court shall be affirmed.

FACTUAL AND PROCEDURAL BACKGROUND

Both of the parties are originally from China. Prior to coming to the United States, Mother, who has a degree in accounting, worked as an auditor at a “Big 4” auditing firm. In August 2015, eight months after their marriage, Mother came to the United States to join Father, who had recently earned a doctorate in mathematics from Stanford University in California and was working in a post-doctoral position at Duke University in North Carolina. Mother was admitted to a master’s program at the University of North Carolina, Greensboro. Because the commute to Duke was too long, Mother later enrolled at North Carolina State University, which was in a more convenient location. The couple lived together in Raleigh and purchased a home there. Both parties contributed to the downpayment, but according to Mother, the mortgage was in her name. Father traveled for his academic work, and when he was away, one of Mother’s parents would come from China and stay with her.

In May 2017, Mother completed her master’s degree, received a job offer from Credit Suisse, and eventually became a certified public accountant. In August or September 2017, Father moved to Singapore for a job. According to Mother, it was “the quickest way to get a tenure track position.” Father testified that Mother told him she would move to Singapore, but she did not. Mother testified that she did not move to Singapore because she had just started her job at Credit Suisse. Nevertheless, she actively looked for a job in Singapore but was unable to secure a position. Father returned to North Carolina once or twice, and Mother visited him in Singapore in December 2018.

Before Father moved to Singapore, he and Mother decided to try to have a baby. In late September or early October 2017, Mother experienced an ectopic pregnancy that required emergency surgery. Father did not return from Singapore to be with her, but Mother’s mother was with her. Subsequently, Mother became pregnant with A.B., who was born in September 2019. According to Mother, her parents took care of her for most of her pregnancy, and Father supported her mostly through video chats. In about May 2019, Mother’s father’s visa expired, and he had to return to China. Mother asked Father to return to North Carolina, but he said he could not. Instead, Father’s mother (“paternal grandmother”) came to the United States to help take care of Mother and later A.B. Mother’s mother (“maternal grandmother”) also came to the United States in August 2019. Both grandmothers lived with Mother in North Carolina. Father was present for A.B.’s birth. Mother breastfed A.B. and also used a breast pump for two years. Mother returned to in-office work in January 2020, but shortly thereafter, due to the COVID-19 pandemic, she began working from home. While she was working, A.B.’s grandmothers cared for him.

After Mother became pregnant with A.B., Father began looking for work in the United States. Eventually, he obtained a job at Purdue University in Indiana. The parties purchased a house in Indiana. Mother testified that she tried to get a job in Indiana, and interviewed for a position at Purdue, but was not successful. Father took a teaching reduction so that he could be present for A.B.’s birth and live with A.B. and Mother in North Carolina through the end of 2019. In January 2020, he had to return to his in-person

teaching job at Purdue. Father testified that he spent his winter and summer vacations with his family in North Carolina.

Both parties acknowledged that there were disagreements about how to wean A.B. from breastfeeding. Ultimately, Mother and paternal grandmother decided to use a “Chinese traditional way for the we[a]ning” that involved separating A.B. from Mother for one month. To do that, paternal grandmother took A.B. to Indiana where they lived with Father while Mother stayed in North Carolina. According to both parties, the plan was for Mother to move to Indiana after the child had been weaned.

Mother testified that there was a lot of conflict between her and Father and that he “express[ed] violence” toward her. Prior to her pregnancy, Father threw a pair of scissors at her. According to Mother, Father later wrote an apology letter. Sometimes, Father “was not happy with [Mother’s] words.” On one occasion when Mother was pregnant, she was sitting in the passenger seat of a vehicle and Father became unhappy about something she said. Father told Mother he would speed up the car and hit a wall.

According to Mother, in about April 2021, the couple decided to end their long-distance living arrangement and live together again. They decided that moving to California was their ultimate goal. Father told Mother to “go and find a job first.” Mother did not get a job offer in California until October 2021. The parties did not sell their home in North Carolina when Mother moved to California, but instead, at some point, began renting it out.

Mother lived in a one-bedroom apartment with her parents while waiting for Father to find a job in California. The plan was to set up a new living arrangement once Father

and A.B. arrived in California. According to Mother, Father encouraged her to look for a house for the family. Once settled in her apartment, Mother asked Father about his job search, and he said he was still looking for a job. Father acknowledged that he applied for jobs in California, and that he had an interview at the University of California, Los Angeles (“UCLA”), but did not get an offer. Mother had video calls with A.B. every day and sent him clothing, toys, books, and other items. She asked several times for A.B. to visit her in California, but Father refused.

In March 2022, Father accepted a job at the University of Maryland. He moved to Maryland in August 2022 with paternal grandmother and A.B. and purchased a house in Ellicott City. At some point, he began renting out the house in Indiana. Father’s friend, Chunmei Wang, gave him \$9,000 toward the downpayment on the house in Maryland. Ms. Wang also helped manage a property that Father had purchased in Florida. Father visited Ms. Wang, who worked at the University of Florida. They collaborated on projects, and Father stored some of his belongings at her house. Mother maintained that Father engaged in an extramarital affair with Ms. Wang.

During her time in California, Mother wanted to see A.B., but there were disputes between Father and Mother about getting a passport for A.B. Mother claimed that Father was “really impatient” with her and was trying to force her to “grant access about that passport” because he wanted to bring A.B. to China to attend kindergarten and be raised there. Mother felt “all stressed” and “not in a really safe environment[,]” so she asked her father (“maternal grandfather”) to come to California and accompany her to visit A.B. in Maryland. Maternal grandfather arrived in California in July 2022, and the following

month, they traveled to Maryland and stayed at Father’s house for forty days. Father was not at the house because he was traveling for most of the forty-day visit. Father acknowledged that he asked Mother to cooperate in getting a passport for A.B. because he wanted to take A.B. to China for one or two months in the summer. He believed that it would be good for A.B. to learn to speak Mandarin and Cantonese and that some time in China would be helpful. Father was also upset because his father, who was in China, was sick and could not visit the United States. Father had not seen his father in five years and paternal grandmother “just doesn’t have a chance to see” him either. Father acknowledged that paternal grandmother came to the United States in May 2019 and was able to extend her stay until 2022, although at the time of the merits hearing, paternal grandmother was still living with Father in Maryland.

Mother continued to work for Credit Suisse in California until the company went bankrupt and she was laid off in 2023. In February 2023, Mother took a job at Linnovate that required on-site work in California. While at Linnovate, she continued to look for a job that would allow her to work remotely.

In January 2024, Father filed his complaint for absolute divorce. Mother was surprised because she was unaware that Father was planning to divorce her. Eventually, in about March 2024, Mother accepted an offer to work remotely as a consultant for Resource Global Professional (“RGP”) where she earned \$90 an hour plus overtime. Mother explained that, for about six and one half months, she worked for both RGP and Linnovate. For part of that time, she used vacation leave from her job at Linnovate.

In August 2024, Mother moved to Maryland. At the time of the merits hearing, she was still working remotely for RGP and lived in a rented three-bedroom home with her parents and A.B., just a few minutes away from Father’s house. Father enrolled A.B. in a part-time pre-school program at Rockburn Elementary School. A.B. attended the program for two and one half hours, four days per week. A.B. had never been enrolled in a day care because his paternal grandmother provided daytime caregiving.

Until discovery in the divorce case, Mother was unaware that Father had purchased his house in Maryland and, in August 2023, the house in Florida. The homes in North Carolina, Indiana, and Florida were rented out.

Early in the marriage, Mother managed the parties’ money, but after A.B. was born, Father wanted to take over that task. Mother testified that, at the end of 2019 or beginning of 2020, she gave Father \$163,000, which was all of their savings, and he put it into a brokerage account at Fidelity. Thereafter, in mid-2021, Father blocked Mother’s access to the account. Mother claimed that, although she told Father not to invest everything in the stock market, he did not listen and, after investing the money, lost most of it. According to Mother, after that, the parties began to manage their money individually. Father acknowledged that he and Mother separated their finances in October 2021. Father testified that, between January and August 2022, he and Mother had discussions about their marriage including the possibility of divorce.

Mother asked Father to give her half of the money remaining in the investment account, but he refused. Father testified that, because Mother did not move to Indiana and did not “provide support[,]” he tried to get back control of their bank accounts so that he

could support his family. In October 2021, Father called his bank and changed his username, password, phone number, and e-mail address. Father denied Mother's claim that she transferred a large sum of her savings to him and maintained that the decision to invest marital assets through Father's Fidelity account was made jointly because there were company rules at Credit Suisse that prevented Mother from doing so. He acknowledged, however, that they lost \$60,000 in 2022. Father rejected Mother's request to return half of the remaining funds to her because the decision to invest in the stock market had been made jointly.

Father's tax returns indicated that he has accounts in Singapore and China, but he testified that he had no property in either place. He acknowledged, however, that his parents' home is in China. Father also claimed that Mother transferred \$143,000 in marital funds to her parents' Wells Fargo bank account and that she took other marital funds. The parties earned substantial incomes, had rental and dividend income, and numerous bank and investment accounts that we shall address as necessary in our discussion of the issues presented. Although neither party included dissipation of assets in their pleadings, each accused the other of dissipating marital property. Both parties hired financial experts who testified at trial. Father's expert, Erica Price, opined that Mother dissipated \$198,649 by transferring marital property between various accounts within her control, including accounts in her parents' names. Mother's expert, Richard Wolf, testified that Father dissipated \$202,830 in assets. The court determined that Mother dissipated marital assets in the amount of \$198,649, and Father dissipated marital property in the amount of \$49,489.

Prior to trial, the parties reached an agreement regarding some of their property, which was placed on the record on the first day of trial. In short, the parties agreed on the value of the four homes and the balances owed on the mortgages, that Father would keep the homes in Maryland, Indiana, and Florida, that Mother would keep the home in North Carolina, that Father would keep the Honda vehicle, that Mother would keep the Nissan vehicle, and that Father would pay Mother \$5,000 to balance the equities.

We shall include additional facts as necessary in our discussion of the issues presented.

DISCUSSION

Before addressing the issues presented by Mother, we pause to consider Mother’s claims of bias and her many references to materials that are not part of the record before us. Throughout her Informal Brief, Mother asserts that the trial judge demonstrated bias against her. That contention is not properly before us because Mother did not argue bias below or ask the trial judge to recuse herself. To preserve a claim of bias, “‘a party must file a timely motion’ with the trial judge that the party seeks to recuse.” *Conwell Law LLC v. Tung*, 221 Md. App. 481, 516 (2015) (quoting *Miller v. Kirkpatrick*, 377 Md. 335, 358 (2003)). A timely motion for recusal is one that is filed “as soon as the basis for it becomes known and relevant” and not “one that represents the possible withholding of a recusal motion as a weapon to use only in the event of some unfavorable ruling.” *Id.* (quotation marks and citations omitted). For that reason, “‘a litigant who fails to make a motion to recuse before a presiding judge in circuit court . . . waiv[es] the objection on appeal.’” *Id.* at 516-17 (quoting *Halici v. City of Gaithersburg*, 180 Md. App. 238, 255 n.6 (2008)). As

the issue of bias on the part of the judge was neither raised in nor decided by the trial court, it is not properly before us. Md. Rule 8-131(a).

As for Mother’s references to materials that were not marked as exhibits at trial, we shall not consider them. Our review shall be limited to the record of the underlying proceeding that is properly before us.

I.

Mother contends that the circuit court misrepresented her testimony and distorted the facts presented at trial when determining custody. In an action tried without a jury, we “review the case on both the law and the evidence.” Md. Rule 8-131(c). We “will not set aside the judgment of the trial court on the evidence unless clearly erroneous, and will give due regard to the opportunity of the trial court to judge the credibility of the witnesses.” *Id.* We review child custody judgments under three interrelated standards of review. *In re Yve S.*, 373 Md. 551, 586 (2003). First, we will not disturb a trial court’s factual findings unless they are clearly erroneous. *Id.* “Clear error exists where the trial court’s factual findings are not supported by competent evidence.” *EBC Props., LLC v. Urge Food Corp.*, 257 Md. App. 151, 165 (2023). “[I]f there is any competent and material evidence to support the factual findings of the trial court, those findings cannot be held to be clearly erroneous.” *Carroll Indep. Fuel Co. v. Washington Real Est. Inv. Tr.*, 202 Md. App. 206, 224 (2011) (cleaned up). Second, if we determine that the trial court erred as a matter of law and that the error was not harmless, we will remand for further proceedings. *In re Yve S.*, 373 Md. at 586. Third, if a trial court’s ultimate conclusion is founded upon sound legal principles

and factual findings that are not clearly erroneous, we will not disturb it absent a clear abuse of discretion. *Id.*

In support of her contention, Mother points to six findings for which she claims the circuit court misrepresented the facts or testimony presented at trial. Those findings relate to enrollment in Chinese school, elementary school ratings, Mother’s visits with A.B., financial statements, tax returns and W-2s, and Mother’s pregnancy. We shall address each of those findings, *seriatim*.

Enrollment in Chinese School and School Ratings

In its initial memorandum opinion, the circuit court, in considering custody of A.B., found both parties actively engaged in A.B.’s life by taking him to various extracurricular activities including, but not limited to, Chinese school. The court discussed Chinese school when considering the required factors for determining the best interest of the minor child. In considering the parties’ capacity to communicate, the court wrote that “[t]he parties disagree on whether [A.B.] should attend Chinese School, whether the schooling [should] be part-time or full-time, [A.B.’s] social development, and international travel.” The court found:

Mother wants to remove the child from his part-time school and enroll in full-time Chinese school for his social development. Father disagrees as the child needs to learn more English and attending Chinese School would not support the improvement of his English. Although Chinese school may be beneficial in some cultural aspects, it would not improve the child’s English which is really what he needs to not only improve his performance in school but to improve his social-emotional development as well.

With respect to potential disruption to the child’s life, the court wrote:

A potential disruption would be if [A.B.] were to change schools and begin attending Chinese School full time. A change in schools, especially partway through the year, would likely affect [A.B.’s] social development, which [Mother] has stated concerns about. [A.B.] has now been at his current school for a year and a half and the teachers are familiar with him and his needs. They have indicated that full time school would help improve his English ([A.B.’s] paternal grandmother who is his primary caretaker when with Father, speaks only Chinese) and this could help his social emotional development. The Court questions [M]other’s desire to have him in full time Chinese school which would not broaden his use of English and could stunt his growth in an otherwise English-speaking environment.

Those findings about “full-time” Chinese school are not supported by the evidence.

Father testified that he wanted his son “to be bilingual and even trilingual” and that “some time period in China” would help A.B. learn Mandarin and Cantonese. There was no dispute that A.B. spent a considerable amount of time with his paternal grandmother who had been his primary daytime caregiver. There was no dispute that A.B.’s “first preference” for a language was Mandarin. There was also no dispute that Father spoke Cantonese with paternal grandmother, that A.B. understood and spoke Cantonese with them, and that Mother was fluent in Mandarin, spoke a little Cantonese, and learned English as a second language in school but did not consider herself to be fluent. Father testified that A.B. “can also understand and speak simple English.”

A.B.’s “simple English” was linked to concerns about his lack of socialization. Brandi Jay, the court social worker, testified that A.B.’s teacher reported concerns about his social development because he was not interacting with his peers as would be expected for a child his age, and the need for him to speak more English. Although A.B. made progress with his English over the past year, and appeared to understand “more than you might expect[,]” he did not “always verbalize that in return.” In response to questioning by

the judge, Ms. Jay testified that she thought speaking English would help A.B. “to feel more comfortable with his peers” and to “be less of a barrier for him to connect with people his age.” According to Ms. Jay, that sentiment was echoed by A.B.’s teachers. Ms. Jay testified that Father had attempted to enroll A.B. in the full-day pre-kindergarten program, but the child “didn’t meet all the qualifications to be enrolled in that program.” For that reason, A.B. was enrolled in the part-time pre-kindergarten program at Rockburn Elementary School.

Both parties recognized the need for A.B. to improve his English language and social skills as well as his need to maintain his Chinese culture and build his Chinese language skills. On cross-examination, Father testified as follows:

Q. And you want [A.B.] to be able to speak English, correct?

[Father]: Yes.

Q. Do you feel it’s important for [A.B.] to socialize with other children?

A. Yes.

Q. And how do you facilitate – or I’m sorry. You testified that you facilitate that by having him play with other kids in the neighborhood, correct?

A. Yes.

Q. And you also testified that you didn’t understand why [Mother] would take [A.B.] to Chinese school, correct?

A. Correct.

Q. If [A.B.’s] first language is Mandarin, doesn’t it make sense for him to have friends that speak Mandarin?

A. It makes sense to let [A.B.] have friends speaking different kinds of language because all kinds of language are beautiful.

Although Father acknowledged that he did not discuss religion with Mother, he took A.B. to Grace Community Church on Sundays because he thought it was “good to participate” in activities in “a fully English environment” and for A.B. to interact with other children in English. Mother did not attend church and testified that Father had never discussed taking A.B. to church with him. Mother was not familiar with the church Father went to, but said she could “take a look” and did not “have a hard objection to that[,]” although she “definitely need[ed] to learn more about what [A.B.] is going to [and] where.”

Father was familiar with the Chinese school at which Mother had enrolled A.B. Father said, “actually I also know this Chinese school a long time ago but I typically try to do home education.” Father acknowledged that Chinese school took place on Sunday mornings, and when asked if he had any objection to Mother taking A.B. to Chinese school on her weekends, he stated, “I don’t have any objection.” In fact, on one occasion, Father took A.B. to the Chinese school for about two hours. A.B. tried two “course[s,]” one at the pre-kindergarten level and one at the kindergarten level, each of which lasted about “45 minutes to one hour.” Father claimed the child was not willing to sit in the classroom and “did not like the class material.”

Father acknowledged that sometimes A.B. liked to go to the part-time, four-day-per-week, pre-kindergarten program at Rockburn Elementary School, but sometimes he wanted to stay at home instead. On days when A.B. attended the pre-kindergarten program, Father picked him up and took him home for lunch. After A.B. had a rest, Father taught him English, Chinese, “some simple mathematics,” songs, and “simple writing[.]” Other

testimony by Father suggested that A.B.’s unwillingness to sit in the classroom and participate in the Chinese school classes was not related to the child’s lack of ability to handle the pre-kindergarten or kindergarten-level material. Father testified:

[A.B.] is very smart. As I told you, he can count from 1 to 1,000. He loves numbers, when he was like one, two, three years old. He can count from 1 to 1,000 when he was about 1.5 year old. He can remember all the numbers in the whole neighborhood, within .2 to .5 miles, all the house numbers when he was like two years old.

And I taught him mathematics, like one-digit, two-digit addition and subtraction and he could do that successfully when he was like three years old, four years old. But more recently, when his interest switched to other things, th[e]n he was no longer interested in mathematics.

Now he’s very interested in maps, like looking at Google Map. Whenever we go outside, he memorizes the whole map in his brain and then when [we] come back home, he would draw all the maps, writing number – drawing rows, writing number, writing direction.

Father acknowledged Mother had suggested other pre-kindergarten programs for A.B., but he thought they were “very similar to the program” that A.B. attended at Rockburn Elementary School. Father preferred a half-day pre-kindergarten program and to arrange afternoon activities “more adapted to [A.B.’s] need[s]” such as “some more mathematics[,]” “some Chinese education, of course together with English education.” Father acknowledged that A.B. had twenty-nine absences from the pre-kindergarten program in the 2023-24 school year. Although most of those absences were because the child was sick, some school days were missed because Father took A.B. on a “long trip[.]”

Mother testified that she was “very concerned about [A.B.’s] socialization and his communication with other people.” She was “worried that he may have autism.” Mother stated that A.B.’s doctor recommended that he “see a neurologist, indicating that may help

his socialization.” When asked what steps she had taken to help with A.B.’s socialization, Mother stated:

Because of [the] doctor’s suggestion I did seek neurologist, specialist help. However, most of them we have to wait at least one year to be seen.

According to the teachers, [A.B.’s] English is not too good and that may have resulted in his socialization problems. Therefore, I enrolled him into Chinese lessons, hoping that he will be able to play with other children.

And also to play with the neighbor friends who speak Chinese. Hopefully that he is able to show them he’s able to play with other children.

According to Mother, Chinese school met every Sunday, from noon to 1:50 p.m., and one parent was required to attend with the child. A.B. attended Chinese school on Sundays when he was with Mother, but he did not attend on weekends when he was with Father. Mother testified that A.B. liked Chinese school. Like all the other parents, she stayed in the class, interacted with the children, and helped A.B. “interact with other kids and also the teachers.” Mother said they had met “a lot of different kids” and she had met “other parents as well and then we start[ed] to do the playdates.” Mother explained why she felt that Chinese school was important for A.B.:

I think because in Chinese school parents can help with the children to sit in the class together and then helping [A.B.] to socialize with other kids who speak the same language. Because I’m really afraid that [A.B.] got autism problem and I really want to help him to play with other kids instead of just staying at home.

Separate from Chinese school, Mother had concerns about the pre-kindergarten program that A.B. attended at Rockburn Elementary School.² Prior to the entry of the

² According to Mother, Father registered A.B. for the pre-kindergarten program at Rockburn Elementary School without notifying her.

pendent lite order, Mother suggested to Father programs at Kinder Care and First Learning Center, but he refused. Thereafter, she researched private schools including Glen Mar School and Trinity School, both of which were within about ten minutes of the parties’ homes. Mother thought the curriculum at Rockburn Elementary School was “okay,”³ but her concern was the program’s limited hours. She was concerned about the part-time nature of the pre-kindergarten program because A.B. only attended four days a week and, when schools closed early, the part-time program was not held. Mother thought it was “really not good” for A.B. to have exposure to English only six to eight hours per week because “it’s really hard for a child to pick up a language with such a short time period.”

Mother thought it would be better to enroll A.B. in a private, full-time, “English-speaking” pre-kindergarten program, but she acknowledged that would require the payment of tuition. She hoped A.B. could attend a full-time pre-kindergarten program “as soon as possible because he’s really far behind” other children his age. Mother clarified that A.B. was behind in both his “English skills” and his socialization skills. Mother discussed with Father the idea of enrolling A.B. in a private, full-time pre-kindergarten program, but he did not agree it would be a good idea. The trial judge questioned Mother about switching A.B. to a full-time pre-kindergarten program mid-year:

³ In a discussion about research conducted by Mother on public elementary schools in Howard County, Mother stated that, according to the “Great Schools” website, Rockburn Elementary School had a lower rating, either a 7 or 8 out of 10, than other Howard County schools, such as “Centennial Elementary School” in Ellicott City, which had a rating of 10. The trial judge responded, “Okay. We have a child. I’m not worried about Centennial High School at this time.” We take judicial notice that there is a Howard County public elementary school named “Centennial Lane Elementary School” in Ellicott City.

[THE COURT]: And you think it's in his best interest to take him out of that program that he's gotten used to for about a half a year until he goes to kindergarten?

[Mother]: I want him to go to a fulltime pre-K in order to get more English. Currently, he's really far behind.

Q. And that would be for about a half a year?

A. Yes.

Subsequently, Mother testified that half-time pre-kindergarten was “not enough[,]” that a full-time program would be “helpful” to A.B., and that it would not be difficult for A.B. to transition to a new school because he was “willing to learn, get exposure to different stuff and through my observation he love[s] to explore different things and like to ask why.”

When A.B. was with Mother, she picked him up from school and then, after lunch, they would go to the library and then soccer or basketball programs. On weekends, they went to Chinese school and had playdates with other children. Mother taught A.B. English and Chinese at home. A.B. started to play the piano. Mother believed music could help him learn English quicker because she taught him English songs that are also taught in his pre-kindergarten program.

Father acknowledged that Mother told him A.B.'s doctor had referred him to a neuropsychologist. Father questioned that referral, stating, “I think [A.B.] is quite good.” Thereafter, Father spoke “to the doctor to check the record.” Father testified that “the record” disclosed that Mother requested a referral to a neuropsychologist for herself.

Father claimed that he should have tie-breaking authority for education and healthcare because he and Mother had “a lot of argument[s] about the communication and medical treatment[.]” As an example, Father stated that Mother “claimed that [A.B.’s] English is not good but she insists in sending [him] to China school and I don’t understand this. I try to let [A.B.] to have more education in the church, for example.” Mother requested joint legal custody and tie-breaking authority “about the passport and also the education.”

The circuit court’s findings clearly conflated the child’s Chinese school, which met only on Sunday afternoons, and offered A.B. an opportunity to socialize with other children in the language he was most comfortable using, the part-time pre-kindergarten program he attended at Rockburn Elementary School, and Mother’s desire to enroll him in a full-time pre-kindergarten program to increase his exposure to the English language. The record makes clear that both parents were concerned about A.B.’s need to learn more English as well as his need to socialize with children his age.

The erroneous finding above may have impacted its decision on Mother’s credibility, its decision to grant Father tie-breaking authority, and its decision to grant Father legal authority to obtain a passport for A.B. over Mother’s objection, and retain possession of that passport. For those reasons, we shall remand the case without affirmance or reversal for the circuit court to consider those issues in light of the evidence presented.

Mother’s Visits

Mother contends that the circuit court erred in finding that she only visited A.B. once when she was living in California. In its memorandum opinion, the court found that,

after Mother moved to California, she only visited A.B. once “in Maryland for approximately four weeks in October 2022. Although [Mother] only visited once, [she] continued calling [A.B.] and sent [him] toys, books, supplies, and a violin.” Subsequently, when discussing the required factors for a custody determination, the court found that Mother “was physically separated from the minor child from approximately August of 2021 to August of 2024, which was broken up by an extended visit occurring in October of 2022.” Mother argues that these findings are not supported by the record because, in addition to her extended visit in October 2022, she also traveled to Maryland with her father in April 2024 and stayed for ten days. She maintains that this error “unfairly minimize[d] [her] sustained efforts to maintain a consistent and meaningful relationship” with A.B., lent “undue credibility” to Father’s narrative, and influenced the court’s tie-breaker analysis and child support determination. We agree.

Father, through his counsel, acknowledged that Mother visited the child in both October 2022 and April 2024. Father’s counsel argued that the parties kept their finances separate beginning in 2022, and Mother did not pay support during that time period. Father also testified that Mother visited in April 2024 for a second time, and that visit was mentioned on page 6 of the Custody Evaluation Report entered in evidence at trial as Defendant’s Exhibit 14. The court did not specifically reject any of the evidence showing that Mother visited in both October 2022 and April 2024. On remand, the court may revisit the issue of Mother’s visits in October 2022 and April 2024 in assessing custody, Mother’s credibility, the decision to grant Father tie-breaking authority, and the decision to grant Father legal authority to obtain and possess A.B.’s passport.

Financial Statement

In its memorandum opinion, when discussing child support, the circuit court found that “Mother did not provide a financial statement or a list of expenses for the child.” The record shows that Mother filed a financial statement on November 15, 2024 that included expenses for the minor child. At trial, without objection, the court took judicial notice of that document. The court’s finding was, therefore, clearly erroneous. We shall remand the issues of child support and Mother’s credibility without affirmance or reversal so that the circuit court can consider them in light of the evidence presented.

Tax Returns and W-2s

Mother argues that the court erred in finding that she failed to provide tax returns or W-2s and, based on that finding, erred in concluding that “this [was] consistent with [Mother’s] behavior of not being forthcoming with financial information.” Mother claims she provided her tax returns and other financial documents to Father in discovery, that her attorney decided which documents to present at trial, and that, on January 16, 2025, after reviewing the circuit court’s finding, she provided complete tax returns for 2019 through 2023. In addition, her expert, Richard Wolf, “conducted a thorough income analysis for both parties covering 2022 through 2024[,]” which was entered in evidence at trial. The court’s finding that Mother did not produce her tax returns or W-2 forms at trial was supported by the record. Even assuming that Mother provided her tax documents in discovery, her attorney did not present them at trial.

Pregnancy

Mother challenges the circuit court’s finding that, after Mother became pregnant with A.B., Father, who was living and working in Singapore, “used his work leave to visit the United States and accompany [Mother] during her pregnancy.” Father testified that he left Singapore and moved to Indiana when he accepted a job at Purdue University. He received a teaching reduction for one semester. He testified that he “spent [his] entire summer of 2019 and the last few months of 2019 living together with [A.B.] and [Mother] in North Carolina.” He returned to Indiana in January 2020. While there are some differences between Father’s testimony and the court’s finding, they are neither material nor relevant to any issue decided by the trial court.

II.

Mother challenges the trial court’s credibility finding with respect to Father. She contends that the court erred in “disregarding credible and material evidence that called into question [Father’s] truthfulness and suggested the existence of undisclosed marital assets.” Specifically, she points to the court’s findings with respect to Father’s foreign bank accounts and property. On the parties’ joint 9-207 statement, the parties listed bank accounts in Singapore and China. Those bank accounts were admittedly reported by Father on his income tax returns, but on the 9-207 statement, he claimed the accounts did not exist. At trial, Father denied having any property in Singapore or China. When asked about accounts in Singapore that were included on his prior tax returns, Father stated, “[f]or safety, I always list Singapore and China.” He denied having any other accounts except for those listed on the 9-207 statement.

In its memorandum opinion, the circuit court addressed the bank accounts in Singapore and China stating, “the Court finds it odd that [Father] denies these accounts exist, yet he claimed those two accounts as late as 2023 on his Federal Tax Return.” The court recognized Father’s statement that “he does this to ‘be safe[,]’” but “because there was no other evidence presented as to the existence of the accounts or the values within those accounts,” the court found them to be marital property without placing any value on them. As for real property in China, the court found:

[Father] asserts that the properties belong to his parents, while [Mother] alleges the properties are owned by [Father] and the mortgages are paid with marital income. At the hearing, there was no evidence presented as to the ownership of those properties or the alleged value of those properties. No proof exists that they are not [Father’s] parents’ properties and nor did [Mother] prove any payments were made towards them. They are determined to be non-marital property.

Mother argues that the court’s decision to accept Father’s “implausible explanation and ignore objective, documented evidence reflects a failure to assess his credibility under the appropriate standard.” We disagree. Because there was no evidence presented at trial as to the identity or value of the bank accounts, the court could not place any value on them. Similarly, because there was no evidence that the mortgages for unidentified properties in China were paid with marital funds, the court could not find that they were marital property.

Contrary to Mother’s assertion, the court did not find Father to be particularly credible with respect to the foreign bank accounts and properties. In addressing dissipation of marital funds, the court stated that, “[a]lthough more transparent than [Mother], [Father] has also been less than forthcoming about finances and bank records.” When addressing

attorneys’ fees, the court wrote, “[Father] is not an innocent party in the matter, and appears to have obscured financial information in the Citizen’s Bank, Singapore, and China banks account.” Further, the court found that Father’s income was “unclear” and “unknown” “in light of the extra income he receives for speaking engage[ments.]” We defer to the court’s determination of Father’s credibility, as it had “the opportunity to gauge and observe the witnesses’ behavior and testimony during the [hearing].” *Barton v. Hirshberg*, 137 Md. App. 1, 21 (2001) (quoting *Ricker v. Ricker*, 114 Md. App. 583, 592 (1997)).

III.

Mother argues that the circuit court’s decision to grant tie-breaking authority to Father was not supported by the evidence. She points out that the custody evaluation recommended that neither party be granted unilateral tie-breaking authority and that Father only requested tie-breaking authority for educational and healthcare decisions, but was nevertheless awarded tie-breaking authority over all major decisions. Mother maintains that the court’s decision to grant Father tie-breaking authority was based on erroneous factual findings, specifically, that Mother prevented A.B. from being exposed to English. As we have already determined, the court’s factual findings with respect to Chinese school and education were erroneous, and those findings clearly influenced the decision to grant tie-breaking authority to Father. We shall remand the award of tie-breaking authority to Father without affirmance or reversal so that the circuit court can consider that issue in light of the evidence presented.

IV.

Mother’s next contention is that the circuit court erred in awarding authority over A.B.’s passport to Father without giving any credibility to her testimony expressing concern that Father might relocate to China and not return the child. For the reasons expressed *supra*, we shall remand the issue of authority of A.B.’s passport without affirmance or reversal so that the circuit court can consider that issue in light of the evidence presented.

V.

Mother presents several issues pertaining to child support and the award of retroactive child support. First, Mother argues that the circuit court failed to make the specific findings required by Md. Code, Family Law Article (“F.L.”) § 12-202(b) and failed to “properly evaluate” her financial statement and income. As we have already stated, we shall remand the issue of child support without affirming or reversing. On remand, the court should consider Mother’s financial statement and calculate child support according to the child support guidelines.

Mother argues that there was no explanation as to how the \$223 per month support amount was calculated. In its memorandum opinion, the court explained that, under child support guidelines, Father would pay Mother \$223 per month. The court did not award that amount in child support because it took into account that Father was paying the monthly fee for A.B.’s pre-kindergarten program. The court determined that, because this was an above-guidelines case, and it was in the child’s best interest that no direct support be paid between the parties, it was “just and reasonable” not to award child support in the amount

of \$223 per month. We need not resolve this issue because child support will be considered on remand.

Mother also argues that the circuit court erred in ordering her to pay \$1,710 in retroactive child support from February through September 2024. On August 28, 2024, the circuit court entered a *pendente lite* order granting the parties joint legal and shared physical access to A.B. based on a schedule attached to the order. Among other things, the *pendente lite* order provided that “for September 2024, Defendant/Mother shall directly pay to Plaintiff/Father child support in the amount of \$1,710.00, to be paid on or before September 5th[.]” “that for October 2024, Defendant/Mother shall directly pay to Plaintiff/Father child support in the amount of \$1,269.00, to be paid on or before October 5th[.]” and that “beginning November 2024, Defendant/Mother shall directly pay to Plaintiff/Father monthly child support in the amount of \$584.00, to be paid on or before the 5th of each month[.]” The “issue of child support retroactive to the date of filing” was reserved until the merits hearing. After the merits hearing, in its initial judgment of absolute divorce, the court did not address retroactive child support, but in its amended judgment of absolute divorce, the court found that Father was entitled to retroactive child support from “January 2024 through August 2024.” In calculating the total amount of arrears, the court erroneously referenced retroactive child support “for the months of February through September[.]” That finding is clearly erroneous as it would result in a duplicate payment for September 2024.

Mother also challenges the amount of retroactive child support that the court ordered. The court based the amount of retroactive child support on “the amount agreed to

in the Pendente Lite Order, entered August 28, 2024.” The amount of \$1,710 per month was agreed to only for September 2024. In its memorandum opinion, the court stated that it would assess Mother’s income “going forward as \$202,499.00” and that Father’s income was “\$244,7490 [sic] per year.” It is unclear how the court calculated the \$1,710 per month for child support retroactive to the date of filing when the *pendente lite* order applied that amount only for one month and, at the time the judgment of absolute divorce was entered, Father’s income exceeded Mother’s. On remand, the court may clarify the months for which retroactive child support was ordered and explain its decision to use \$1,710 as the monthly amount owed.

Mother argues that, between 2020 and 2021, she transferred \$163,000 to Father’s UFCU account for the purpose of providing support for A.B. while she was in California. As we stated in our review of the factual background of the case, *supra*, Mother testified that although she told Father not to invest everything in the stock market, he did not listen and, after investing the money, lost most of it. Father maintained that the decision to invest marital assets through Father’s Fidelity account was made jointly because there were company rules at Credit Suisse that prevented Mother from doing so. He acknowledged, however, that they lost \$60,000 in 2022. Here, Mother argues that, instead of using the money to support A.B., Father “used all this money to support his mistress, Chunmei Wang” and then “later pursued child support under a false claim of financial imbalance.”

The circuit court was not required to credit Mother’s version of events. Even assuming that Mother transferred the money to Father’s UFCU or Fidelity account, there was no evidence that the money was anything other than the parties’ joint asset. In addition,

there was no evidence that Father used “all this money” or any money, “to support” Ms. Wang.

VI.

Mother makes several arguments pertaining to the circuit court’s monetary award and the court’s findings with respect to dissipation of marital assets. With respect to many of the issues presented, Mother argues that the court’s rulings showed bias in favor of Father. As we have already stated, the issue of bias is not properly before us. Our review shall be limited to alleged errors in the circuit court’s findings and rulings. In addition, our review shall be limited to the evidence in the record before us.

Monetary Awards

It is well established that “[w]hen the division of marital property by title is inequitable, the chancellor may adjust the equities by granting a monetary award.” *Flanagan v. Flanagan*, 181 Md. App. 492, 519 (2008). “[T]he purpose of the monetary award . . . is to achieve equity between the spouses where one spouse has a significantly higher percentage of the marital assets titled [in] his [or her] name.” *Hart v. Hart*, 169 Md. App. 151, 160 (2006) (quoting *Long v. Long*, 129 Md. App. 554, 577-78 (2000)).

There is a three-step process to determine whether to grant a monetary award. *Abdullahi v. Zanini*, 241 Md. App. 372, 405 (2019). If there is a dispute as to whether certain property is marital property, the first step is for the judge to determine whether each item of disputed property is marital or non-marital. See F.L. § 8-203(a); *Flanagan*, 181 Md. App. at 519. Marital property is defined as “the property, however titled, acquired by 1 or both parties during the marriage.” F.L. § 8-201(e)(1). Marital property does not include

property “(i) acquired before the marriage; (ii) acquired by inheritance or gift from a third party; (iii) excluded by valid agreement; or (iv) directly traceable to any of these sources.” F.L. § 8-201(e)(3). The second step is for the judge to determine the value of the marital property. F.L. § 8-204(a). The party seeking the monetary award has the burden of proving the value of each item of marital property, and the circuit court makes the final determination about each item’s value. *Williams v. Williams*, 71 Md. App. 22, 36 (1987) (citing F.L. § 8-205(a)). “[V]aluation is not an exact science[,]” and the court is under no compulsion to accept the values the parties present to it; “nor need he or she profess to be more ignorant than the rest of mankind.” *Id.* (citing *Hettleman v. Frank*, 136 Md. 351, 363 (1920)). Lastly, the court “may transfer ownership of an interest in property . . . , grant a monetary award, or both, as an adjustment of the equities and rights of the parties concerning marital property, whether or not alimony is awarded.” F.L. § 8-205(a)(1).

The court’s task is to “‘decide if the division of marital property according to title would be unfair,’ and if so, it ‘may make a monetary award to rectify any inequity created by the way in which property acquired during marriage happened to be titled.’” *Abdullahi*, 241 Md. App. at 405-06 (cleaned up) (quoting *Flanagan*, 181 Md. App. at 519-20). Pursuant to F.L. § 8-205(b), the court must consider the following factors before making that determination:

- (1) the contributions, monetary and nonmonetary, of each party to the well-being of the family;
- (2) the value of all property interests of each party;
- (3) the economic circumstances of each party at the time the award is to be made;
- (4) the circumstances that contributed to the estrangement of the parties;
- (5) the duration of the marriage;

- (6) the age of each party;
- (7) the physical and mental condition of each party;
- (8) how and when specific marital property or interest in property described in subsection (a)(2) of this section, was acquired, including the effort expended by each party in accumulating the marital property or the interest in property described in subsection (a)(2) of this section, or both;
- (9) the contribution by either party of property described in § 8-201(e)(3) of this subtitle to the acquisition of real property held by the parties as tenants by the entirety;
- (10) any award of alimony and any award or other provision that the court has made with respect to family use personal property or the family home; and
- (11) any other factor that the court considers necessary or appropriate to consider in order to arrive at a fair and equitable monetary award or transfer of an interest in property described in subsection (a)(2) of this section, or both.

Dissipation

“Dissipation occurs when one party ‘spen[ds] or otherwise deplete[s] marital funds or property with the principal purpose of reducing the amount of funds that would be available for equitable distribution at the time of the divorce.’” *Goicochea v. Goicochea*, 256 Md. App. 329, 339-40 (2022) (quoting *Omayaka v. Omayaka*, 417 Md. 643, 653 (2011)). The party claiming dissipation bears the burden of persuasion and the initial burden of production. *Omayaka*, 417 Md. at 656 (quoting *Jeffcoat v. Jeffcoat*, 102 Md. App. 301, 311 (1994)). Once the party claiming dissipation establishes the dissipation, the burden shifts to the party who spent the money to show that the expenditures were appropriate. *Id.* at 656-57. Maryland’s Supreme Court has recognized that “[p]roof that a spouse made sizeable withdrawals from bank accounts under his or her control is sufficient to support the finding that the spouse had dissipated the withdrawn funds.” *Id.* at 657. Once dissipation is established, the trial court “should consider the dissipated property as extant

marital property . . . to be valued with the other existing marital property.” *Sharp v. Sharp*, 58 Md. App. 386, 399 (1984). “A trial court’s judgment regarding dissipation is a factual one and, therefore, is reviewed under a clearly erroneous standard.” *Goicochea*, 256 Md. App. at 340 (quoting *Omayaka*, 417 Md. at 652). “If there is any competent evidence to support the factual findings below, those findings cannot be held to be clearly erroneous.” *Id.* (cleaned up). Further, when an action is tried without a jury, we review the case on both the law and the evidence and “give due regard to the opportunity of the trial court to judge the credibility of the witnesses.” Md. Rule 8-131(c). The trial court is afforded “significant deference and is entitled to ‘accept – or reject – all, part, or none of the testimony of any witness.’” *Goicochea*, 256 Md. App. at 340 (quoting *Omayaka*, 417 Md. at 659).

529 Accounts

Mother contends that the court erred in treating the 529 account controlled by her as marital property while treating the 529 account controlled by Father as non-marital property. When determining whether the parties’ property was marital or non-marital, the court found that a Vanguard 529, valued at \$3,361.91, and controlled by Mother, and an Indiana 529, valued at \$6,596.14, and controlled by Father, were “created during the course of the marriage and are therefore marital property.” In *Abdullahi*, 241 Md. App. at 412, we held that, “[w]here there is nothing to suggest that the custodian of 529 college accounts, which are held for the benefit of a child’s college education, will use the funds for another purpose, it is improper to consider the funds as assets of that parent in determining a monetary award.”

Here, when valuing the property of the parties, the court listed the Vanguard 529 account as belonging to Mother. The court did not list the Indiana 529 as belonging to Father. Although the court found that Mother was not “forthcoming with financial information,” it did not explain why the 529 account controlled by her was treated differently from the 529 account controlled by Father, whose credibility on financial issues was also questioned by the court. The court did not include in its memorandum opinion any finding that Mother intended to use the funds for anything other than college savings for A.B. We shall remand this issue without affirming or reversing to allow the court to explain why the Vanguard 529 was treated as belonging to Mother.

Updated Financial Documents

Mother’s next contention is that trial counsel failed to present to the court updated financial documents provided by Mother on the first day of trial when the parties were directed by the court to finalize their joint statement of marital and non-marital property pursuant to Maryland Rule 9-207. Mother states that, to correct the error made by her trial attorney, she provided “updated account statements and explanations” in support of her motion to alter or amend the judgment. As we have already stated, our review is limited to the record before us including the trial transcripts and exhibits marked at trial. We shall not consider evidence Mother provided to the court or references in her Brief that were not presented during the course of the trial. Moreover, this appeal is from a divorce action. Mother’s attorneys were not parties to the divorce action and any claims Mother might have against them is a separate matter that is not properly before us. Md. Rule 8-131(a).

Social Finance Account

Mother argues that the circuit court erred in its valuation of a Social Finance (“SoFi”) account ending in -1276. In its memorandum opinion, the court included in its list of Mother’s bank and investment accounts, an account at SoFi ending in -1276 with a value of \$8,500. Mother claims that the account does not exist. On the parties’ 9-207 statement, Father asserted that the account had a value of \$8,500. In footnote 52 of the 9-207 statement, Father asserted that the SoFi account value was an estimation based on Mother’s 2023 1099 form, which was admitted as Plaintiff’s Exhibit 40. The 1099 form shows that Mother earned interest income from SoFi in the amount of \$360.78. The 1099 included a box in which the following was written: “Account number (see instructions) XXXX1276.”⁴ The instructions provided, “Account number. May show an account or other unique number the payor assigned to distinguish your account.” Mother argues that there was no explanation by Father or the court as to how the value of the account was calculated, nor was there any other testimony supporting that valuation. The circuit court did not explain the factual basis for concluding that the interest identified on the 1099 corresponded to an account ending in -1276 as opposed to other SoFi accounts owned by Mother. Nor was there any explanation for how the value of the account was calculated from the interest income identified on the 1099. For that reason, we shall remand this issue without affirmance or reversal for further explanation of the valuation of the SoFi account.

Father’s Tax Withholding

⁴ We have used the letter X in place of the first four numbers listed as the account number on the 1099 form.

Mother argues that the court failed to consider Father’s tax withholding of approximately \$13,000, as identified on line 41 of the parties’ 9-207 statement. She is correct. Mother’s expert, Mr. Wolf, opined that Father’s income tax was being withheld at a higher rate than necessary, thereby reducing his take-home pay. The circuit court failed to address that issue when valuing the marital property. We shall remand that issue without affirmance or reversal for the court to explain how the tax withholding will be considered in calculating Father’s income.

Treasury Direct Bonds

Mother argues that the circuit court erred in counting the same funds twice with respect to Treasury Direct bonds and a U.S. Bank account. In its memorandum opinion, the court set forth a list of the parties’ bank and investment accounts. That list includes Treasury Direct bonds valued at \$11,246.40. The list does not include any U.S. Bank account for Mother. For that reason, we reject Mother’s argument that the court erred in counting the funds in Treasury Direct bonds and again in a U.S. Bank account.

Outdated Account Balances

Mother argues that the court erred in relying on her outdated account balances that did not reflect litigation-related expenses. The duty to provide evidence in support of her arguments rested with Mother. The court considered the evidence before it. Any failure to provide updated account balances rested with Mother and her attorney.

Dissipation

Mother argues that, in its findings of dissipation, the circuit court “improperly excluded” certain expenditures by Father, totaling \$190,563.82, without any “credible

testimony, supporting documentation, or any findings to justify its decision.” Again, Mother argues that she transferred \$163,000 to Father, who took the funds in “a careful plot” to prepare to file for divorce, to dissipate marital assets, and to engage in an extramarital affair with Ms. Wang. Mother also directs our attention to evidence, including a check and various hotel expenses, that were not accepted by the circuit court as dissipation of marital assets. Mother’s contention is without merit.

Appellate review is not an appropriate forum for a party to relitigate its case or to argue the weight of the evidence. *See Kremen v. Md. Auto. Ins. Fund*, 363 Md. 663, 682 (2001). “The weighing of the evidence and the assessment of witness credibility is for the finder of fact, not the reviewing court.” *Terranova v. Bd. of Trs. of Fire & Police Emps. Ret. Sys. of Balt. City*, 81 Md. App. 1, 13 (1989). The trial court was not required to adopt Mother’s interpretation of the evidence or accept her version of events. The judge, as the trier of fact, was free to accept or reject the arguments made by the parties’ attorneys, weigh the evidence, and determine credibility.

Here, the circuit court recognized that the parties accused each other of dissipation. Ultimately, the court adopted the approach provided by Ms. Price, Father’s expert witness, to conclude that Mother dissipated marital assets “in the full amount of \$198,649.00.” The court also considered the testimony of Mr. Wolf, Mother’s expert witness, with respect to Father’s ATM withdrawals and found that he had also dissipated marital property. The court further found that the funds given to Ms. Wang during the marriage was marital property that would “be attributed to what is in [Father’s] property.” The court’s findings were supported by the evidence presented.

Circuit Court’s Acceptance of Ms. Price’s Report and Opinions

Mother contends that the circuit court erred “by uncritically adopting Ms. Price’s second supplemental report . . . which relied on flawed assumptions, ignored relevant evidence, and failed to apply Maryland laws.” Mother asserts that Ms. Price improperly concluded that she “controlled and owned [her] parents’ accounts[.]” She argues that when she attempted to clarify this point, she was interrupted by Father’s counsel and that no follow-up questions were asked “about the nature, duration, or purpose of [her] control [over] the accounts.” Mother asserts that the misrepresentation of her use of the word “control” ignored her limited English proficiency. These arguments are not persuasive.

Mother was represented at trial by counsel. She had every opportunity to counter the evidence and arguments presented by Father, including Ms. Price’s report and testimony. The court clearly considered the evidence presented by both expert witnesses. It did not err in crediting Ms. Price’s testimony that Mother had control over her parents’ accounts.

Mother contends that Ms. Price failed to apply proper tracing standards and erroneously treated all outflows from her parents’ accounts as marital dissipation while disregarding documented inflows and income sources. She further argues that Ms. Price’s opinion was flawed because she did not review her tax returns. Mother asserts that if she had reviewed the tax returns, “she would have recognized that it was not financially feasible for [her] to have accumulated the additional \$198,649.00 she attributed to [her] for the period between 2023 and 2024.” Lastly, Mother contends that the circuit court erred in accepting “the highest figure” from one of Ms. Price’s reports “without addressing

[Mother’s] expert’s testimony.” Mother claims her expert had more experience and “presented a more complete and reasoned analysis” than Ms. Price. Again, we note that our job is not to retry the case or weigh the evidence. *See Kremen*, 363 Md. at 682. Mother had every opportunity to present evidence, including the testimony of her own expert witness, to counter Ms. Price’s expert opinion. The judge, as the trier of fact, was free to accept or reject the arguments made by the parties’ attorneys, to weigh the evidence, and to determine credibility. The trial court was not required to adopt Mother’s or Mother’s expert’s interpretation of the evidence. The record shows that the court considered the testimony and evidence presented by both expert witness. The court’s finding of dissipation of assets by both parties was supported by the evidence.

VII.

Mother contends that her trial attorney and a prior attorney’s “negligence resulted in significant prejudice and an unfavorable outcome in [her] case.” She asserts that her trial attorney was in possession of all her updated financial information but failed to submit it and “other key evidence at trial[.]” Mother claims those errors “likely influenced the [circuit court’s] decision to grant [Father] possession of [A.B.’s] passport and to disregard the value of [their] marital property in China.” In addition, her trial attorney sent her a draft of her written closing argument shortly before the filing deadline and, thereafter, failed to include the corrections Mother provided. Mother also contends that one of her prior attorneys failed to file motions to compel within the filing deadline, which led to Father withholding “critical financial information[.]”

Mother’s claims against two of her former attorneys are not properly before us. This appeal arises from a divorce case, not a tort case against Mother’s attorneys. Neither attorney was a party to the case below. While Mother is free to pursue any action she might have against her prior attorneys, this appeal from her divorce case is not the appropriate forum for resolving such claims. Md. Rule 8-131(a) (“Ordinarily, [we] will not decide any . . . issue unless it plainly appears by the record to have been raised in or decided by the trial court[.]”).

VIII.

Mother presents two arguments relating to errors in the circuit court’s written judgment of absolute divorce and memorandum opinion. She argues that those documents contained “multiple material errors and internal contradictions that undermine the reliability and fairness of its findings.” In support of her contention, Mother points to the following provisions of the judgment of absolute divorce:

ORDERED, ADJUDGED, AND DECREED, that the parties are generally charged with support of the minor child while the child is in their care; and it is further

ORDERED, ADJUDGED, AND DECREED, that the parties will pay any work-related child care expenses and unreimbursed extraordinary medical expenses in accordance with their income shares according to the Maryland Child Support Guidelines (which currently is 55% by [Father] and 45% by [Mother] as [sic])[.]

Those provisions also appear in the circuit court’s amended judgment of absolute divorce. Mother claims that Father has used the inconsistency of these provisions to avoid reimbursing her for work-related childcare expenses that she covered.

F.L. § 12-204(g) addresses child care expenses as follows:

(g)(1) Subject to paragraphs (2) and (3) of this subsection, actual child care expenses incurred on behalf of a child due to employment or job search of either parent shall be added to the basic obligation and shall be divided between the parents in proportion to their adjusted actual incomes.

(2) Child care expenses shall be:

(i) determined by actual family experience, unless the court determines that the actual family experience is not in the best interest of the child; or

(ii) if there is no actual family experience or if the court determines that actual family experience is not in the best interest of the child:

1. the level required to provide quality care from a licensed source;

or

2. if the obligee chooses quality child care with an actual cost of an amount less than the level required to provide quality care from a licensed source, the actual cost of the child care expense.

(3) Additional child care expenses may be considered if a child has special needs.

In accordance with F.L. § 12-204(g)(1), the court ordered that work-related child care expenses would be paid 55% by Father and 45% by Mother. We find no error or inconsistency in the cited provisions. There are procedures available in the circuit court to address a situation where one party fails to abide by the court's order, but no issue of Father's failure to pay his share of work-related child care is before us in this appeal.

Mother also directs our attention to several alleged errors in the court's memorandum opinion that she claims are "not minor clerical errors[,]” but rather “a lack of attention to the record and a misunderstanding of the facts” that warrants appellate review. The alleged errors are:

A. **Page 6:** The Court refers to “Plaintiff's RGP hourly rate,” but Plaintiff was never employed by RGP. This appears to be the Defendant's employment.

B. **Page 6:** References “Defendant's Exhibit #40,” which does not exist in the record.

C. **Page 6:** States “Plaintiff provided nothing more recent to show what additional overtime income she may have had.” Plaintiff is male.

D. **Page 16 vs. Page 4:** The child’s birthday access schedule is contradictory – Page 16 in **Memorandum Opinion** consists of non custodial parents while Page 4 in **Judgment of Absolute Divorce** doesn’t have non custodial parents access. The conflict creates confusion as to which provision governs, leaving the parties unsure of which order to follow.

E. **Page 23:** The Court attributes a Citizen bank account to the Defendant. This account actually belongs to the Plaintiff. The Court fails to correctly identify the account holder.

F. **Page 25:** States “Defendant did not properly refute the allegations of dissipation for the ATM withdrawals,” when in fact it was the Plaintiff. The Court again reverses the parties’ roles.

G. **Page 26:** Mr. Yang’s non-retirement assets were incorrectly calculated (This was corrected on 2/13/2025 . . . after I filed a post-trial motion on January 3, 2025)

From our review of the record, we conclude that errors A through F are clerical in nature. While they might suggest some inattentiveness in drafting, they are not material. All of them may be addressed by the circuit court on remand. As for error G, as Mother acknowledges, the court corrected the error with respect to Father’s non-retirement assets in its amended judgment of absolute divorce. That issue is, therefore, moot.

Cross Appeal

I.

As his first issue on cross-appeal, Father argues that the circuit court applied an impermissible double standard in its dissipation findings. Specifically, Father argues that the circuit court erred in treating \$47,400 in ATM withdrawals as dissipation. He claims the court erred in adopting Mr. Wolf’s analysis without “any inquiry into [the] purpose, context, or family expenditures [sic].” He claims the court should have considered his testimony that the withdrawals were used for ordinary family expenses. He also argues that the court erred in finding that he received a \$9,000 gift from Ms. Wang and that he

transferred \$10,089 to her, resulting in a dissipation in the amount of \$2,089. Relying on Mr. Wolf’s testimony that Father’s transfers to Ms. Wang totaled \$6,084, Father argues that “[b]ecause Ms. Wang gifted \$9,000 **before** any alleged transfers, and the transfers totaled only \$6,084, the net flow of funds was **toward**” him. Father also challenges the trial court’s failure to treat cash withdrawals by Mother and a pre-2023 wire transfer in the amount of \$20,000 as dissipation. We are not persuaded.

The circuit court’s memorandum opinion shows that the court considered the evidence presented, including the reports and testimony offered by both experts, and rejected Father’s testimony with respect to the ATM withdrawals and, to some extent, his financial transactions with Ms. Wang. With respect to the ATM withdrawals, the court found:

[Father] did not explain the 43 ATM withdrawals, occurring in both Elkridge, Maryland, and Gainesville, Florida, which were consistently in the amount of \$1,000.00. [Father] also paid money to a “close friend” in Gainesville, Florida -- \$5,000.00 for Rent and \$6,084.00 in Zelle payments. Repeatedly withdrawing \$1,000 from two ATMs, sometimes twice a week, without explanation of what that money was used for, especially when such withdrawals began after the filing of the divorce action in mid-March 2024 and continued until the divorce action, indicates a deliberate attempt to dissipate funds in those accounts. Although more transparent than [Mother], [Father] has also been less than forthcoming about finances and bank records. Both from the evidence presented and testimony taken, Defendant^[5] did not properly refute the allegations of dissipation for the ATM withdrawals. Therefore, the \$47,400.00 in ATM withdrawals shall be counted dissipated marital property and added to the value of the property and divided accordingly.

⁵ This is clearly a typographical error referencing Defendant/Mother that was clearly intended to reference Plaintiff/Father.

Father filed a motion to alter or amend the judgment in which he raised multiple arguments with respect to the determination of dissipated assets. The court rejected Father’s contention that he sufficiently explained the use of the money withdrawn from ATMs and his request for more time to refute the evidence. The court held that “[b]ased off the consistency of the withdrawals, the amount of the withdrawals, and the lack of credible evidence presented at the hearing, and for the reasons already stated in the Memorandum Opinion, the Court does not find that [Father] sufficiently combated the allegations of dissipation.” The court denied Father’s request for more time to explain that usage, stating that it would not be “appropriate.”

With respect to Father’s relationship with Ms. Wang, the court found in its memorandum opinion that:

The Court heard testimony as to the relationship between [Father] and Chunmei Wang. [Father] testified that Ms. Wang is a ‘close friend’, living in Gainesville, Florida, who helps with the Florida Property and is a colleague. [Father] visits the Florida Property often, withdrawals [sic] money from an ATM close to Ms. Wang’s address, Ms. Wang has given a gift of \$9,000 to [Father], and [Father] has given over \$11,000.00 to Ms. Wang. From these facts, the Court draws the inference that the relationship with Ms. Wang is such that the funds given to Ms. Wang can be considered dissipation in this instance. The \$11,084.00 [Father] paid to Ms. Wang during the marriage is therefore marital property and this value will be attributed to what is in [Father’s] property.

In response to Father’s motion to alter or amend the judgment, the court agreed that the amount of dissipated assets should be recalculated. The court agreed that Father gave Ms. Wang \$11,089.00 and that she gave Father \$9,000.00, resulting in \$2,089.00 in dissipated assets. The court held that, “[w]ith this new number in mind, the Court finds that the total amount of marital assets dissipated by [Father] is \$49,489.00.” The court rejected

Father’s argument that Mother’s cash withdrawals in the amount of \$28,800 and a wire transfer of \$20,000 made in 2019 should be added to the dissipated amount attributed to her. The court explained that it had “fully considered the evidence presented at trial” and Father’s closing argument in determining the total amount of dissipated marital assets.

Father’s contentions are without merit. He was represented by counsel at trial and had every opportunity to counter the testimony of Mr. Wolf and defend against Mother’s allegation of dissipation. As we noted previously in addressing Mother’s arguments, appellate review is not an appropriate forum for a party to relitigate its case or to argue the weight of the evidence. *See Kremen*, 363 Md. at 682. “The weighing of the evidence and the assessment of witness credibility is for the finder of fact, not the reviewing court.” *Terranova*, 81 Md. App. at 13. The trial court was not required to adopt Father’s interpretation of the evidence or accept his version of events. The judge, as the trier of fact, was free to accept or reject the arguments made by the parties’ attorneys, weigh the evidence, and determine credibility. The judge clearly did that here, and the judge’s factual finding was not clearly erroneous.

II.

Father argues that there was no evidentiary basis for the court’s valuation of the parties’ personal property. In its memorandum opinion, the court found that the furniture and household goods owned by Father were valued at \$10,330 and those owned by Mother were valued at \$2,000. As support for those findings, the court referenced the parties’ joint 9-207 statement in support of its findings. In the joint statement, however, Mother assigned those values to the property while Father indicated that the values were unknown. No

evidence was presented at trial with respect to the value of the parties' furniture and household goods.

Twelve days after entry of the judgment of absolute divorce, Father filed a motion to alter or amend the judgment. That motion did not raise any issue with respect to the valuation of the parties' furniture or household goods. On February 14, 2025, the court granted, in part, Father's motion to alter or amend and entered an amended judgment of absolute divorce. On March 11, 2025, Father filed a motion to amend the court's amended judgment of absolute divorce. In that motion, Father challenged the court's calculation of his non-retirement assets, but did not include any arguments specifically relating to the valuation of furniture or household goods. The following day, Mother filed her notice of appeal giving rise to the instant case.

On April 8, 2025, while the instant appeal was pending, the court entered an order denying Father's motion to amend the amended judgment of absolute divorce. In response to Father's claim that the court had miscalculated his non-retirement assets, the court wrote that, in his calculations, Father had "failed to include the value of his personal property, which was determined to be \$10,330.00." The court's statement was merely a recognition of how the non-retirement assets were calculated. At no time did Father question the propriety of the value assigned by the court. Nor did he challenge the court's statement or file a notice of appeal within thirty days of the court's denial of his motion. Md. Rule 8-131(a) ("Ordinarily, an appellate court will not decide any [issue other than jurisdiction] unless it plainly appears by the record to have been raised in or decided by the trial

court[.]”). For those reasons, we conclude that the issue was waived and is, therefore, not properly before us.

III.

Father contends that the circuit court erred in evaluating the net value of the marital property instead of the gross value. He maintains that the court adopted the income portion of his long-form financial statement, but failed to consider \$20,185.01 in unpaid credit card balances, \$5,228.52 in accrued property taxes for 2024, and \$6,100 in rental security-deposit liabilities. Under Maryland Rule 8-131(c), we “will not set aside the judgment of the trial court on the evidence unless clearly erroneous, and will give due regard to the opportunity of the trial court to judge the credibility of the witnesses.” We also recognize that appraising the value of property is not an exact science. *Brodak v. Brodak*, 294 Md. 10, 27 (1982).

Here, the judge considered the existing liabilities. In its memorandum denying, *inter alia*, Father’s post-judgment motion to alter or amend, the court addressed Father’s argument that the court should have deducted his business expenses associated with his rental income, stating:

[Father] raises that the Court should have deducted [his] business expenses associated with the rental income as the monthly expenses exceed the monthly income from the rental properties. The Court determined [Father’s] income based on his reported gross monthly income in his Financial Statement. *Plaintiff’s Exh. 12*. The Court depended on this reported income because [Father] did not sufficiently explain why the rental property was not being rented out to a tenant and that his income from speaking

engagements was unclear.^[6] Thus the Court relied on [Father’s] stated income in his financial statement. The Court did not err by using the self-reported gross income, constituting the gross wages and gross secondary income, to determine [Father’s] income for child support purposes.

The circuit court was not bound to accept the values proposed by the parties. The circuit court did not factor into its property valuation Father’s unpaid credit card balance, accrued property taxes of 2024, and the security deposits because it questioned Father’s credibility with respect to his income. We cannot conclude that this finding was clearly in error.

IV.

Father asserts that the circuit court erred in its calculation of child support because it used gross rental income of \$50,460 per year (\$4,205 per month) when considering his rental income and net rental income of \$7,096 when considering Mother’s rental income. In addition, Father claims that the court failed to consider Mother’s W-2 wages from “her second job[.]” Father claims that the expenses for maintaining his rental properties is \$4,613 per month while the gross rental income is \$4,205 per month, resulting in a net loss of \$408 per month, or \$4,896 per year. He maintains that the court’s improper use of gross rental income inflated his income and, as a result, his child support obligation. As noted, *supra*, the circuit court addressed this issue stating that it “depended on this reported income because [Father] did not sufficiently explain why the rental property was not being

⁶ The court clearly acknowledged that the properties were rented out. Considered in context, and in light of the court’s finding that Father was “less than forthcoming about finances and bank records[.]” we infer that the court was referring here to Father’s failure to explain sufficiently why the expenses for the rented properties exceeded the amount of rent charged by Father.

rented out to a tenant and that his income from speaking engagements was unclear.”⁷ Because we give due regard to the opportunity of the trial court to judge the credibility of the witnesses, we cannot conclude that the court’s findings were clearly erroneous.

As for Mother’s income, Father challenges the circuit court’s use of only her salary from RGB and her net rental income of \$7,096 to calculate her 2024 income as \$202,499. He argues that the court should have considered Mother’s “second job” at “Linnovate/Sequoia One,” where she made \$13,000 per month plus bonuses. Although Mother failed to disclose her paystub from Linnovate/Sequoia One, Father argues that the court should have considered the testimony of Mother’s expert, who estimated Mother earned an additional \$22,839 in 2024. The record makes clear that the circuit court considered the testimony of Mother’s expert and, ultimately, accepted his testimony that Mother’s income in 2024 was \$198,000. The judge, as the trier of fact, was free to weigh the evidence and to disregard the expert’s testimony about additional income. The court’s findings were not clearly erroneous.

V.

In his final contention on cross-appeal, Father argues that if Mother’s challenge to the award of retroactive child support is considered, “the record demonstrates an upward adjustment (approximately \$1,973/month for 8 months).” (Emphasis omitted.) Father does not direct our attention to any portion of the record to support his argument for an upward calculation. Nor does he cite any legal authority. Nevertheless, we have already decided to

⁷ See *supra*, n.6.

remand the issue of retroactive child support, without affirming or reversing, to allow the court to explain its calculation. We decline to express any opinion as to Father’s claim that the support should be adjusted to “approximately \$1,973/month for 8 months[.]”

JUDGMENTS OF THE CIRCUIT COURT FOR HOWARD COUNTY REMANDED IN PART WITHOUT AFFIRMANCE OR REVERSAL; JUDGMENTS AFFIRMED IN ALL OTHER RESPECTS; CASE REMANDED TO THE CIRCUIT COURT FOR FURTHER PROCEEDINGS CONSISTENT WITH THIS OPINION; COSTS TO BE SHARED EQUALLY BY THE PARTIES.