

Circuit Court for Prince George's County  
Case No. C-16-FM-23-002766

UNREPORTED\*  
IN THE APPELLATE COURT  
OF MARYLAND

No. 1756

September Term, 2024

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AMESHIA HARDY

v.

JEFFREY PHILIPPE

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Nazarian,  
Zic,  
Maloney, John M.  
(Specially Assigned),

JJ.

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Opinion by Zic, J.

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Filed: April 9, 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 Maryland Rule 1-104(a)(2)(B).

This case arises from divorce proceedings<sup>1</sup> in the Circuit Court for Prince George’s County between Ameshia Hardy, appellant, and Jeffrey Philippe, appellee. Ms. Hardy contends that the circuit court abused its discretion by refusing to reopen discovery to address newly discovered evidence, which she alleges shows that Mr. Philippe falsely testified at trial regarding his company’s income and the sale of a vehicle.

Ms. Hardy noted her appeal on November 4, 2024, and presented six questions for our review, which we have recast and rephrased as one:<sup>2</sup> Did the circuit court abuse its discretion by denying Ms. Hardy’s motion to reopen discovery?

For the following reasons, we answer that question in the affirmative and reverse and remand for further proceedings not inconsistent with this opinion.

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<sup>1</sup> Ms. Hardy filed her original complaint for divorce on March 16, 2023. Mr. Philippe filed a counter-claim for divorce on September 13, 2023.

<sup>2</sup> Ms. Hardy phrased the questions as follows:

1. Whether the [c]ircuit [c]ourt erred in not reopening the case so that the issues raised by [Ms. Hardy] in her post-trial motions could be addressed[.]
2. Whether the [c]ircuit [c]ourt erred in awarding [Mr. Philippe] “C[r]awford Credits[.]”
3. Whether the [c]ircuit [c]ourt erred when it calculated the “Crawford Credits[.]”
4. Whether the [c]ircuit [c]ourt erred in not making a marital award in favor of [Ms. Hardy.]
5. Whether the [c]ircuit [c]ourt erred in not awarding [Ms. Hardy] attorney’s fees[.]
6. Whether the [c]ircuit [c]ourt erred in determining the amount of child support[.]

## BACKGROUND

### I. Factual Background

#### *The Vehicles*

At trial, Mr. Philippe testified that he purchased a Mercedes-Benz G 63 (“G 63”) for \$131,510 in “all cash,” and that his S corporation, Avyon Consulting Group, Inc. (“Avyon”), had paid for it. Although the vehicle was purchased entirely with company funds, Mr. Philippe testified that it was titled in his personal name. Avyon also paid the lease on a Porsche Taycan, which began in April 2022. Mr. Philippe confirmed that the Porsche Taycan lease would end in March 2025, and that he had claimed depreciation and expenses for both vehicles on Avyon’s 2022 tax filing.<sup>3</sup> On that same filing, Mr. Philippe represented that both vehicles were used entirely for business purposes. Avyon’s 2022 tax filing also reflected deductions of \$31,269 for “auto expense” and \$703 for “parking fees and tolls.”

Ms. Hardy testified that she drove the G 63 after Mr. Philippe began leasing the Porsche in April 2022, contradicting Mr. Philippe’s representation that both vehicles were used exclusively for business. At trial, Mr. Philippe testified that he sold the G 63 and used the proceeds—\$65,000—to pay his personal IRS tax debt. The circuit court credited this testimony and found that Avyon “purchased a 2016 Mercedes G[ ]63 in 2022 and it was sold in 2023 to pay significant IRS debt which accrued during the

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<sup>3</sup> As of the date of the March 2024 trial, Mr. Philippe had not prepared Avyon’s 2023 tax filing.

marriage[.]” The court further noted that Mr. Philippe’s initial \$68,000 check to the IRS was returned for insufficient funds and was replaced with a \$58,000 check. The court did not provide findings as to the \$10,000 discrepancy.

After the close of evidence, and while the circuit court had the matter under advisement, Ms. Hardy alleges that she discovered that Mr. Philippe had *not* in fact sold the G 63, a marital asset acquired during the marriage for \$131,510, as he had testified.<sup>4</sup> She contends that Mr. Philippe thus retained ownership of a valuable marital asset, while falsely representing that it had been sold to pay tax obligations.

***Avyon Consulting Group, Inc.***

Mr. Philippe is the sole owner of Avyon, an aviation consulting S corporation. Avyon’s 2022 tax filing reflected gross receipts of \$2,108,977, ordinary business income of \$669,591, and distributions to Mr. Philippe of \$225,147. Mr. Philippe’s stock basis before those distributions was \$1,084,068. As of December 31, 2022, Avyon had cash reserves of \$551,513 and a total balance of \$695,731. Ms. Hardy attempted to call an expert witness to testify to the valuation of Avyon; however, the circuit court excluded this expert for failure to timely disclose the witness in discovery responses.<sup>5</sup>

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<sup>4</sup> Ms. Hardy alleges that “[a]fter the trial, [she] found the vehicle in the garage of the residence in which [Mr. Philippe] had been living as of the date of trial.”

<sup>5</sup> Ms. Hardy’s counsel conceded before the circuit court that Ms. Hardy “did not timely notify opposing [c]ounsel of her intent to hire an expert.” The circuit court had issued a scheduling order imposing a November 6, 2023 discovery deadline. Ms. Hardy did not identify the expert witness until December 27, 2023, and did not provide the substance of the proposed witness’s opinion beyond his CV and written report. The court granted Mr. Philippe’s request to strike Ms. Hardy’s proposed expert.

Accordingly, there was limited information beyond the parties' testimony and Avyon's 2022 tax documentation to determine Avyon's value.

Mr. Philippe testified that he, alone, sets the pay scale and salary for himself and others at Avyon. He testified that his income for the 2022 tax year was \$192,308, his Avyon salary. He also acknowledged that he reduced his biweekly pay from \$7,629 to \$5,769.23 in March 2023, "when this case was filed[.]" Mr. Philippe further testified that he used Avyon's credit card to pay for personal meals, that Avyon paid his cell phone bill, and that he had borrowed approximately \$25,000 from Avyon to pay his personal legal fees in the instant divorce litigation.

Critically, Mr. Philippe testified that Avyon had lost a lucrative government contract with the Army. When asked about existing contracts, Mr. Philippe responded: "We -- well, we had a contract with . . . the Army, but that got cancelled in February -- not cancelled, but it was terminated, not terminated, but it was over." Mr. Philippe testified that this contract had generated \$14,000 per month. The circuit court relied on Mr. Philippe's claim of contract loss in crediting his testimony that Avyon's income in 2023 and 2024 bore no relation to its 2022 income. The court found:

In 2022, Avyon had its highest level of income since the inception of the business. However, in July 2022, Avyon received notice from the [f]ederal government that [it was] not exercising [its] option to continue a lucrative contract with Avyon, which caused a tremendous drop in income for the company. Avyon has run a loss for the year 2023.

Ms. Hardy alleges that, after the close of evidence, she discovered public documents indicating that Avyon had *not* lost the government contracts which Mr.

Philippe had described as terminated. She contends this newly discovered evidence is material to the determination of Mr. Philippe’s income for purposes of the child support calculation and monetary award.

## **II. Procedural History**

Following the divorce trial, and prior to the circuit court’s issuance of its judgment on a monetary award, child support, and attorney’s fees, Ms. Hardy filed two post-trial motions: (1) a motion compelling presentation of additional testimony and evidence and to initiate perjury inquiry,<sup>6</sup> filed on April 2, 2024; and (2) a motion to reopen discovery to depose Mr. Philippe, filed on April 18, 2024. The court denied the April 18 motion to reopen discovery, without a hearing, on April 22, 2024.<sup>7</sup> More than three months later, the court denied the motion compelling additional testimony, without a hearing, on July 25, 2024.

The circuit court issued its opinion, order, and judgment of absolute divorce on July 25, 2024, though it was not docketed by the clerk until September 3, 2024.

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<sup>6</sup> At argument before this Court, Ms. Hardy’s counsel indicated that it “would have been more appropriate” for Ms. Hardy to file a complaint with the State’s Attorney’s Office, rather than filing a motion for the circuit court to initiate a perjury inquiry, “because . . . the court in and of itself is [not] going to open an inquiry on a perjury claim.” Her counsel nonetheless contended that the court has authority to make a referral to the State’s Attorney’s Office. Ms. Hardy’s counsel further indicated that he “[does not] think this Court should tell the [circuit] court that [it] need[s] to . . . refer this to the State’s Attorney or anyone else for an inquiry on perjury[,]” and that the focus should be on whether the court should have reopened the case for further discovery.

<sup>7</sup> We note for completeness that this order denying the motion to reopen discovery to depose Mr. Philippe was issued by a different judge than the one presiding over the merits hearing.

The court stated that it “credits the testimony of [Mr. Philippe] over that of [Ms. Hardy]” and found Mr. Philippe “substantially more credible” than Ms. Hardy. The court calculated ongoing child support at \$131 per month, and declined to grant a monetary award, Crawford credits, and attorneys’ fees.<sup>8</sup>

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<sup>8</sup> “The document embodying the judgment should ‘clearly indicate . . . which party has prevailed on which issues and what type of relief, if any, has been granted by the court.’” *Maryland Bd. of Physicians v. Geier*, 241 Md. App. 429, 479 (2019) (quotation omitted). “To ensure clarity, [Maryland] Rule 2-601(a) ordinarily requires that the separate document be ‘distinct from any opinion or memorandum’ explaining the basis for the judgment.” *Id.* (quotation omitted). “This requirement of separation is designed to relieve the uncertainties that may result if the court writes ‘an opinion or memorandum containing some apparently directive or dispositive words[,]’ but otherwise leaves it ‘difficult for the clerk to determine the precise nature of the judgment and the wording that needed to be included in the docket entry reflecting the court’s judgment.’” *Id.* (quotations omitted).

Here, the circuit court indicated in its opinion that it “declines to grant a monetary award in this matter[,]” separately noting that it “denies either party a monetary award[.]” Simultaneously, the court’s opinion pondered granting a monetary award, stating, “If the court decides to grant a monetary award [to Ms. Hardy, then Mr. Philippe’s] nonmarital contribution and 12 months of mortgage payments should be deducted as well as the outstanding mortgage balance prior to calculating the residual equity [in the parties’ marital home].” The court further stated, “Any monetary award which the [c]ourt grants should also consider the **\$115,795.00** in equity that [Ms. Hardy] has gained from ownership of [a different real property,]” and included in its opinion a calculation of the equity remaining in the parties’ marital real property.

Meanwhile, the court’s order and judgment of absolute divorce noted Mr. Philippe’s “claim to an entitlement of a portion of appreciation in value (if any) during the cour[se] of the marriage as a setoff to *the monetary award*, or otherwise be and the same hereby is denied.” (Emphasis added.) The order and judgment of absolute divorce made no further mention of a monetary award, and indicated that “all other claims for relief be and the same hereby are denied[.]”

Although the circuit court’s opinion and order appear to include conflicting language, we do not read the court’s order and judgment of absolute divorce to incorporate its opinion’s remarks contemplating the grant of a monetary award.

(continued)

On October 1, 2024, Ms. Hardy filed a timely amended motion to exercise revisory power pursuant to Maryland Rule 2-535. The circuit court denied that motion in an order docketed October 8, 2024. Ms. Hardy noted her appeal on November 4, 2024.

### STANDARD OF REVIEW

In an appeal from the denial of a motion to reopen discovery, or, in the alternative, to exercise a court’s revisory power, our review is limited to whether the circuit court abused its discretion. *See Della Ratta v. Dyas*, 183 Md. App. 344, 374 (2008), *judgment aff’d*, 414 Md. 556 (2010) (“The discretion that a court exercises to receive or reject additional evidence after trial is very broad.”); *see also Barrett v. Barrett*, 240 Md. App. 581, 591 (2019) (noting that the trial court’s ruling on a motion to exercise its revisory power is reviewed for abuse of discretion, and “that discretion is ‘always tempered by the requirement that the court correctly apply the law applicable to the case.’”) (quotation omitted). Under the abuse of discretion standard, appellate courts “accord great deference to the findings and judgments of trial judges, sitting in their equitable capacity, when conducting divorce proceedings.” *Goicochea v. Goicochea*, 256 Md. App. 329, 357 (2022) (quoting *Tracey v. Tracey*, 328 Md. 380, 385 (1992)). This Court “may not substitute our judgment for that of the fact finder, even if we might have reached a different result, absent an abuse of discretion.” *Nouri v. Dadgar*, 245 Md. App. 324, 342 (2020) (quotation omitted). “A discretionary ruling, however, is not boundless and must

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Accordingly, the order “relieve[d] the uncertainties that [] result[ed]” from the court’s memorandum opinion. *Id.* at 479.

be tethered to reason. . . . Appellate courts will not affirm a trial court’s discretionary rulings ‘when the judge has resolved the issue on unreasonable or untenable grounds.’” *Levitas v. Christian*, 454 Md. 233, 243 (2017) (quotation omitted).

“[W]e review the trial court’s factual findings [pertaining to child support, alimony, and the monetary award] for clear error, while each ultimate award is reviewed for abuse of discretion.” *Reynolds v. Reynolds*, 216 Md. App. 205, 218-19 (2014) (citations omitted).

## DISCUSSION

### **I. THE CIRCUIT COURT ABUSED ITS DISCRETION IN DENYING MS. HARDY’S MOTION TO REOPEN DISCOVERY.**

#### **A. The Parties’ Arguments**

Ms. Hardy contends that Mr. Philippe “made material misrepresentations regarding his and his business’ financial condition and whether a substantial marital asset had been sold[.]” She argues that the continued ownership of the G 63 and Avyon’s retention of its government contract<sup>9</sup> are “essential facts” because they bear directly on the determination of a monetary award, attorney’s fees, and child support. Ms. Hardy argues that the circuit court abused its discretion by refusing to reopen evidence, which “impacted [its] analysis on all of the pending issues.”

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<sup>9</sup> Although, in one instance, Ms. Hardy asserts that Avyon “had not lost [multiple] government contracts[.]” she repeatedly alleges that, “upon researching public records, [she] learned that the [singular] contract that [Mr. Philippe] claimed was canceled was not canceled.” We read Ms. Hardy’s brief to argue the latter contention.

Mr. Philippe, who filed a *pro se* brief, does not appear to address Ms. Hardy’s arguments regarding her motion to reopen discovery, which she filed prior to the judgment.<sup>10</sup> Rather, Mr. Philippe contends, citing to no case law or other legal authority,

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<sup>10</sup> Counsel for Mr. Philippe entered his appearance on Sunday, November 30, 2025, five days before oral argument. At oral argument, counsel for Mr. Philippe argued for the first time that Ms. Hardy’s appeal was untimely filed.

A Rule 2-535 motion to exercise revisory power filed more than ten days, but within 30 days, after the entry of a final judgment does not toll the running of the time to note an appeal. *Pickett v. Noba, Inc.*, 114 Md. App. 552, 557 (1997) (“If the [Rule 2-535] motion is filed within ten days of judgment, it stays the time for filing the appeal; if it is filed more than ten days after judgment, it does not stay the time for filing the appeal.”) (citing *Unnamed Att’y v. Att’y Grievance Comm’n*, 303 Md. 473, 486 (1985)).

We agree that the notice of appeal in the instant matter was untimely. The circuit court entered the judgment of absolute divorce on September 3, 2024. Ms. Hardy filed a motion to exercise revisory power on October 1, 2024. The motion to exercise revisory power fell within the 30-day deadline but was filed more than ten days after the judgment of absolute divorce was entered. Consequently, this filing did not toll the appeal deadline. Md. Rule 8-202(c). Therefore, to have been timely filed, Ms. Hardy should have noted her appeal within 30 days of entry of the judgment of absolute divorce. *Pickett*, 114 Md. App. at 557 (citation omitted). Ms. Hardy noted this appeal nearly two months after entry of the judgment of absolute divorce. Accordingly, we agree with Mr. Philippe that Ms. Hardy’s appeal was untimely.

Nonetheless, the Supreme Court of Maryland has held that the 30-day timeline for filing a notice of appeal is not a jurisdictional rule. *Rosales v. State*, 463 Md. 552, 566-67 (2019) (citing *Hamer v. Neighborhood Hous. Servs. of Chi.*, 583 U.S. 17, 19 (2017) (“[A] time limit prescribed only in a court-made rule . . . is not jurisdictional; it is, instead, a mandatory claim-processing rule subject to forfeiture if not properly raised by the appellee.”)). “While Rule 8-202(a) ‘remains a binding rule on appellants,’ [*Rosales*, 463 Md.] at 563-68, the failure to file an appeal within the time limit . . . does not divest an appellate court of jurisdiction to hear the [untimely] appeal.” *Tallant v. State*, 254 Md. App. 665, 674 (2022) (citation omitted).

“[A]ppellate courts must [] consider waiver and forfeiture before dismissing an appeal” for failure to comply with Rule 8-202(a)’s 30-day filing deadline. *Rosales*, 463 Md. at 557. This Court has held that failure to “include a motion to dismiss in its brief or otherwise contend that [an appeal] was untimely” constitutes waiver. *Tallant*, 254 Md.

(continued)

that the circuit court properly declined to exercise its revisory power under Maryland Rule 2-535 because the court made no finding of fraud, mistake or irregularity.

Ms. Hardy argues that the circuit court erred in determining the amount of child support that Mr. Philippe owed to her. Ms. Hardy does not contest the court’s use of the child support guidelines as errant; rather, her contentions are limited to the court’s reliance on Mr. Philippe’s representations regarding his income. Mr. Philippe counters that there was no error in the court’s child support calculation because “[t]he child support calculation reflected the parties’ respective incomes as supported by pay stubs, tax filings, and testimony.”

## **B. Legal Framework**

### ***1. Receiving or Rejecting Additional Evidence After Trial***

A circuit court’s discretion to receive or reject additional evidence once trial is over “is very broad.” *Della Ratta*, 183 Md. App. at 374. In deciding whether to reopen discovery, the court considers the following factors: “whether the proffered evidence is ‘essential’ to a party’s case or ‘supplemental,’ whether a party will be improperly prejudiced, and whether the omission was inadvertent.” *Id.* (citing *Cooper v. Sacco*, 357 Md. 622, 637, 638-39, 640 (2000)). When “the ends of justice will be subserved” by

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App. at 674-75 (declining to dismiss appeal for untimeliness when “th[e] issue has proceeded through the appellate system without the [appellee] . . . objecting to a review on the merits by the [Appellate Court of Maryland]”).

Because Mr. Philippe failed to raise any argument regarding Rule 8-202(a) timeliness until oral argument, we conclude that he waived this appealability issue.

admitting further evidence, “it is the court’s ‘plain duty to allow further proof to come in.’” *Della Ratta*, 183 Md. App at 374 (quoting *Bradford v. Eutaw Savings Bank*, 186 Md. 127, 131 (1946)). Indeed, the Supreme Court of Maryland has held that a circuit court abuses its discretion by not reopening a trial when the evidence sought is material to the party’s case. *See Cooper*, 357 Md. at 638-40 (explaining that, where facts are “‘necessary evidence for a proper consideration of the case,’ . . . it [is] a proper exercise of discretion for the trial judge to reopen the case”) (citation omitted). Conversely, “most of the cases in Maryland that affirm the denial of a motion to reopen the case have dealt with motions to submit supplemental or needless evidence, or evidence that [the court] held had already been submitted through alternative means.” *Id.* at 642.

The calculation of child support is one area where newly discovered evidence may be especially material. “[T]he central factual issue [in child support determinations] is the ‘actual adjusted income’ of each party,” and “the trial court must ascertain each parent’s ‘actual income[,]’” even in above-guidelines cases.<sup>11</sup> *Reichert v. Hornbeck*, 210 Md. App. 282, 316 (2013) (quotation omitted); *see also* Md. Code Ann., Fam. Law

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<sup>11</sup> Cases are “above-guidelines” when the parties’ combined adjusted actual income exceeds the highest level specified in the schedule, which is \$30,000 per month. FL § 12-204(e); *see also Sims v. Sims*, 266 Md. App. 337, 384 (2025) (“[W]here that monthly income exceeds \$30,000, the General Assembly ‘left the task of awards above the guidelines to the [trial judge] precisely because such awards defied any simple mathematical solution.’”) (quotation omitted).

(“FL”) (1984, 2019 Repl. Vol.) §§ 12-201(c)(1); 12-204(a)(1). Maryland law defines “actual income”<sup>12</sup> as “income from any source.” FL § 12-201(b)(1).

For self-employment or ownership of a closely held corporation, ““actual income” means gross receipts *minus* ordinary and necessary expenses required to produce income.” *Reichert*, 210 Md. App. at 317 (citing FL § 12-201(b)(2)). With respect to S corporations<sup>13</sup> in particular, “a court considering such issues *must take special care* to ensure that the parent is not utilizing the S corporation to manipulate his or her income to

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<sup>12</sup> “Actual income” includes:

- (i) salaries; (ii) wages; (iii) commissions; (iv) bonuses; (v) dividend income; . . . and (xvi) expense reimbursements or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business to the extent the reimbursements or payments reduce the parent’s personal living expenses.

FL § 12-201(b)(3).

<sup>13</sup> According to the Internal Revenue Service,

S corporations are corporations that elect to pass corporate income, losses, deductions, and credits through to their shareholders for federal tax purposes. Shareholders of S corporations report the flow-through of income and losses on their personal tax returns and are assessed tax at their individual income tax rates. This allows S corporations to avoid double taxation on the corporate income.

*S Corporations*, I.R.S., [<https://perma.cc/AJ9K-LZL8>]. Further, “[a]n S corporation’s items of income, gain, loss, deduction, and credit—whether or not distributed—flow through to the shareholders, who must report their pro rata shares of such items on their individual income tax returns for the shareholder taxable year within which the S corporation’s taxable year ends.” 26 U.S.C. § 1366(a); *Mourad v. Comm’r of Internal Revenue*, 121 T.C. 1, 3, 2003 WL 21509073 (2003), *aff’d*, 387 F.3d 27 (1st Cir. 2004).

avoid child support obligations.” *Walker v. Grow*, 170 Md. App. 255, 281 (2006) (emphasis added). Critically, “the party seeking to exclude the unrealized or pass-through income [] bears the burden of persuasion as to why the court should disregard the information provided within his or her income tax documentation in calculating child support.” *Reichert*, 210 Md. App. at 327 n.11; *see also Walker*, 170 Md. App. at 281 (“The burden is on the parent seeking to exclude pass-through income from actual income to persuade the court that the pass-through income is not available for child support purposes.”).

When “making an actual income determination, ‘[t]he court must verify the parents’ income statements ‘with documentation of both current and past actual income.’” *Reichert*, 210 Md. App. at 318 (internal citations and emphasis omitted); *see also* FL § 12-203(b)(1). “[B]onuses already paid to a parent should be used to calculate child support even though it is unknown whether such a bonus will be paid in the future.” *Johnson v. Johnson*, 152 Md. App. 609, 622 (2003).

With these principles in mind, we turn to whether the circuit court abused its discretion in declining to grant Ms. Hardy’s motion to reopen discovery.

### **C. Analysis**

The circuit court abused its discretion in denying Ms. Hardy’s motion to reopen discovery.

**1. *The Mercedes-Benz G 63***

At trial, Mr. Philippe testified that he sold the G 63 and used the \$65,000 proceeds to pay his IRS tax debt. The circuit court credited this testimony and found accordingly. Ms. Hardy alleges, however, that after the close of evidence, she discovered that the vehicle had not in fact been sold. If true, this information is material in at least two respects: first, the G 63—acquired during the marriage for \$131,510—is potentially a marital asset subject to equitable distribution; and second, Mr. Philippe’s continued ownership and use of the vehicle, entirely funded through Avyon, would potentially constitute an in-kind benefit that should be included in his actual income for purposes of calculating child support. FL § 12-201(b)(3)(xvi).

**2. *Avyon’s Government Contracts***

Whether Avyon retained its Army contract is likewise material. Mr. Philippe’s testimony that the contract ended was foundational to the circuit court’s determination of his income for 2023 and 2024.

If public documents show that the Army contract was *not* terminated—and that Avyon continued to receive \$14,000 per month under that contract—that evidence would directly undermine the factual predicate on which the court’s income determination rested. Evidence that rebuts a key factual finding on which the circuit court relied in calculating child support constitutes “necessary evidence for a proper consideration of the case[.]” *Cooper*, 357 Md. at 639. The circuit court was required, not merely permitted, to reopen discovery to allow that evidence to be presented. *Id.* at 638-40.

Moreover, Avyon’s contract status is material to Mr. Philippe’s credibility. The circuit court expressly stated that it credited Mr. Philippe’s testimony *over* Ms. Hardy’s in its evaluation of the parties’ claims. Evidence that Mr. Philippe misrepresented the status of Avyon’s contracts—a matter directly relevant to his income—would be material not only to the child support calculation but also to the court’s global assessment of Mr. Philippe’s credibility, which permeated every aspect of the court’s ruling.

At oral argument before this Court, Mr. Philippe’s counsel conceded that “if there is anything to [Ms. Hardy’s] allegations, it [is] a material deviation.” On remand, the circuit court must permit discovery into Ms. Hardy’s allegations.

**3. *The circuit court abused its discretion in determining Mr. Philippe’s actual income.***

Though not raised by the parties, we address the circuit court’s determination of Mr. Philippe’s actual income for guidance on remand. *See* Md. Rule 8-131(a) (Maryland appellate courts “may decide [] an issue if necessary or desirable to guide the trial court or to avoid the expense and delay of another appeal.”)

Independent of the newly discovered evidence, the court’s actual income determination for Mr. Philippe was legally incorrect. Because the parties’ combined adjusted actual income exceeded \$30,000, the case was above-guidelines, FL § 12-204(e), and the court was required to exercise its discretion to set child support in a manner consistent with the “best interests and needs of the child [balanced] with the parents’ financial ability to meet those needs.” *Kaplan v. Kaplan*, 248 Md. App. 358, 387 (2020) (quotation omitted).

The court stated that it would “enter the monthly income for each party into the child support guidelines worksheet applicable in this matter based upon each party’s wages.”<sup>14</sup> But the statute requires calculation of each parent’s *adjusted actual income*—not merely wages. FL §§ 12-201(b)(3); 12-204(a)(1). As Ms. Hardy’s trial counsel correctly argued, actual income includes in-kind payments and expense reimbursements that reduce a parent’s personal living expenses. FL § 12-201(b)(3)(xvi). As stated above, “a court considering such issues must take *special care* to ensure that the parent is not utilizing the S corporation to manipulate his or her income to avoid child support obligations.” *Walker*, 170 Md. App. at 281 (emphasis added). This plainly did not happen here.

Despite hearing testimony from Mr. Philippe that Avyon had, in fact, paid for Mr. Philippe’s personal expenses, including his meals, his cell phone bill, his divorce legal fees, the G 63, the Porsche,<sup>15</sup> and possibly his home security system, the court inexplicably stated that “[t]here is no basis upon which the [c]ourt can conclude that [Mr.

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<sup>14</sup> We note that the circuit court adopted the recommendations of Mr. Philippe’s proposed child support guidelines worksheet in its entirety.

<sup>15</sup> Though the circuit court stated that there was no timely evidence presented of personal expenses flowing to Mr. Philippe through Avyon, the court found that the Porsche lease would extend through March 2025.

As for the G 63, on Avyon’s 2022 tax filing, Mr. Philippe represented that the vehicle was used “100.00%” for business purposes. Yet Ms. Hardy’s uncontroverted testimony established that she personally drove the vehicle after April 2022, and that it was therefore not used exclusively for business purposes.

Philippe]’s 2023 income is anything other than the 2023 evidence which consists of [Mr. Philippe]’s 2023 paystubs and salary.”

Under *Reichert* and *Walker*, it was Mr. Philippe’s burden to demonstrate that the benefits flowing through Avyon should not have been included in his actual income. *Reichert*, 210 Md. App. at 327 n.11; *Walker*, 170 Md. App. at 281. He did not carry that burden, and the circuit court erred in imposing on Ms. Hardy the burden to establish that those benefits should be included.

The following colloquy from trial illustrates the court’s misallocation of the burden of proof:

[MS. HARDY’S COUNSEL]: *Except under 12-201, subsection 3, Roman numeral XVI, you need to include in his income expense reimbursement or in-kind payments received by parent in the course of employment, self-employment, or operation of business, to the extent the reimbursement or payments reduce the parent’s personal living expenses.*

\* \* \*

THE COURT: That’s not what I said. What you’re making now is an argument what I should supplement the child support with.

[MS. HARDY’S COUNSEL]: *Well, no. What you should actually find, what his expenses were that were paid for by his business and include that in his income.*

THE COURT: Based upon what [Mr. Philippe] testified today?

[MS. HARDY’S COUNSEL]: Well, based upon all of the evidence --

THE COURT: No, no. Based upon -- based on what he testified, because [Ms. Hardy] didn’t testify about any of his business expenses.

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[MS. HARDY'S COUNSEL]: You clearly know that the lease to the car is a benefit, you clearly heard [Mr. Philippe] say all of his car expenses are paid for by the business. His auto insurance is paid for by the business. His utilities at home.

THE COURT: Wait, wait. Aren't those the same vehicles that he uses for work?

[MS. HARDY'S COUNSEL]: Two vehicles.

THE COURT: Okay. But --

[MS. HARDY'S COUNSEL]: Two vehicles. His cell phone.

THE COURT: Well, I'm saying, but those -- we actually didn't hear anything about -- you just asked whether his cell phone was paid by the business.

[MS. HARDY'S COUNSEL]: Yes.

THE COURT: Not whether his personal cell phone.

[MS. HARDY'S COUNSEL]: Oh, yes, I did.

THE COURT: No, you said whether his cell phone [was] paid [for] by the business.

[MS. HARDY'S COUNSEL]: That's exactly right. He has one cell phone and that's what he said.

THE COURT: Well, no -- look. Counsel, because I wrote it, you said, ["Do you have a cell phone?"] He said, ["Yes."] Is that paid --

[MS. HARDY'S COUNSEL]: He didn't say -- but he didn't say I have two.

THE COURT: Well, you didn't ask him.

[MS. HARDY'S COUNSEL]: I didn't have to. He said he had a cell phone.

\* \* \*

THE COURT: Yes. I don't know whether it's one phone call a year for personal or whether it's all the phone calls.

[MS. HARDY'S COUNSEL]: What's the difference?

THE COURT: I didn't hear that he made any phone calls for personal.

[MS. HARDY'S COUNSEL]: And you didn't hear that he made any for business either and you didn't hear that he had a second one.

THE COURT: Well, so what? So if I didn't hear he made any -- he said that the business paid for it. But if I didn't hear he used it for personal -- I'm just saying. Let's wrap up.

(Emphases added.) The court further stated in its opinion that, though “[Ms. Hardy] asserts that some of the business expenses, in which the particular amounts were not made clear to the court, should be considered payment of [Mr. Philippe]’s personal living expenses” and “should be considered income for [Mr. Philippe,]” it “heard no evidence to allow it to identify any portion of any particular amount of business expenses that should be considered income for [Mr. Philippe].” The court opined:

[Mr. Philippe] testified that his government contract was unexpectedly canceled in 2022, that Avyon [] ran at loss in 2023[,], and that Avyon[]’s 2022 income has no relation whatsoever to its income in 2023 or 2024. [*Ms. Hardy*] *provided no evidence to the contrary.*

\* \* \*

[*Ms. Hardy*] *failed to offer any evidence* showing what portion of any expense paid by Avyon [] was attributable to [Mr. Philippe]’s personal living expense as opposed to [Mr. Philippe]’s business use. There was never a time when [*Ms. Hardy*] *offered any evidence* of the portion of any business expense which should be attributed to [Mr. Philippe]’s personal living expense in 2023, the year the parties separated[,], or in the year 2024.

(Emphases added.)

This colloquy and these opinion excerpts reveal that the circuit court misallocated the burden of proof to Ms. Hardy. As *Reichert* and *Walker* make clear, it was Mr. Philippe—not Ms. Hardy—who bore the burden of demonstrating that Avyon’s payment of his personal living expenses should not be included in his actual income for child support purposes.<sup>16</sup> *Reichert*, 210 Md. App. at 327 n.11; *Walker*, 170 Md. App. at 281. A court that frames the legal issue through an incorrect allocation of the burden of proof has, by definition, resolved the issue on untenable grounds. See *Levitas v. Christian*, 454 Md. 233, 243 (2017) (quotation omitted).

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<sup>16</sup> At oral argument before this Court, Mr. Philippe’s counsel conceded that the record was not developed with respect to the issue of the benefits flowing to Mr. Philippe through Avyon.

APPELLATE COURT OF MARYLAND: So, mostly with regard to the car, what are we supposed to do with . . . Mr. Philippe’s testimony that he used company money to buy the car, and sold the car the following year?

\* \* \*

[He sold it] for about half of what he bought it for. And then he used it, at least the way I’m reading the record, to pay a personal debt. If he did, indeed, do that, which is being challenged by the motion, . . . did he even use the proceeds from the car, which would have been proceeds . . . for the company? Now, I understand that he owns the company, but there’s a difference. What are we supposed to make of that?

Or if the company gifts him the car, then he[] [has] to treat that as income.

COUNSEL FOR MR. PHILIPPE: I don’t know. . . . The record is not developed on this issue. . . . It wasn’t questioned by either [party’s trial] counsel from an accounting standpoint. . . . I wish I could answer that for you, Your Honor, but I can’t answer that.

Because the court excluded Avyon’s payments of Mr. Philippe’s personal expenses from its income calculation without requiring Mr. Philippe to carry his burden of justifying that exclusion, it calculated child support on an incomplete and legally unsupported income figure. Accordingly, we hold that the court abused its discretion in determining Mr. Philippe’s actual income. We vacate the court’s child support determination and remand for further proceedings not inconsistent with this opinion.

On remand, the circuit court must calculate child support based on the parties’ adjusted actual income consistent with FL §§ 12-201 and 12-204. The court must also ensure that any pass-through or in-kind income from Avyon is appropriately evaluated, with the burden resting on Mr. Philippe to establish why it should be excluded. *See Reichert*, 210 Md. App. at 327 n.11; *Walker*, 170 Md. App. at 281. Upon remand, additional tax documentation will likely be available, including 2024 and 2025 tax returns both for Mr. Philippe, personally, and for Avyon. The court should permit discovery for a period sufficient to encompass the filing deadline for 2025 tax returns.

Because we are remanding this case for a re-evaluation of the child support calculation, we will also vacate the interrelated orders regarding the monetary award and counsel fees. *See St. Cyr v. St. Cyr*, 228 Md. App. 163, 198 (2016).

#### **D. Remaining Considerations on Remand**

We provide the following considerations for guidance to the circuit court on remand. *See* Md. Rule 8-131(a).

On remand, the court should ensure that the issue of Crawford credits is properly analyzed. Crawford credits are granted to a party when a payor-spouse is entitled to contribution from a non-payor spouse for expenses for jointly owned property. *See Crawford v. Crawford*, 293 Md. 307, 309 (1982) (citations omitted). “[A] trial judge is ‘not obligated to award such contribution between husband and wife at the time of a divorce’ because ‘contribution is an equitable remedy within the discretion of the court.’” *Gordon v. Gordon*, 174 Md. App. 583, 641-42 (2007) (quotation and citations omitted). “There are four exceptions that preclude contribution; namely (1) ouster; (2) agreements to the contrary; (3)[]payment from marital property; and (4) an inequitable result.” *Caccamise v. Caccamise*, 130 Md. App. 505, 525 (2000).

With respect to attorney’s fees, “[i]f, in the exercise of its discretion, the court chooses to *award* attorney’s fees, then [FL] Section 12-103(b) requires the court to consider three things: (1) the financial status of each party; (2) the needs of each party; and (3) whether each party had a substantial justification for its position in the proceeding.” *McMorrow v. King*, 264 Md. App. 708, 737 (2025) (citing *Davis v. Petito*, 425 Md. 191, 201 (2012); *Petrini v. Petrini*, 336 Md. 453, 468 (1994)) (citation omitted).

## **II. THE CIRCUIT COURT’S DEMEANOR WARRANTS REASSIGNMENT ON REMAND.**

Although the issue of judicial demeanor was not formally raised by the parties, our review of the trial transcript, taken together with the circuit court’s errant legal reasoning, causes us sufficient concern to order reassignment on remand. *See* Md. Rule 8-131(a).

### A. Legal Framework

This Court has recognized that judges “have wide latitude in the conduct of trials and may, when necessary, interrupt and restrict attorneys in the presentation of their cases in an attempt to assure a correct presentation.” *Ricker v. Ricker*, 114 Md. App. 583, 594 (1997) (citation omitted). “Particularly in non-jury cases, a trial judge is accorded substantial leeway in participating in the trial because the judge functions as a trier of fact as well.” *Id.* But we cautioned in *Ricker* that:

Active involvement by a judge ... must be done prudently. . . . A judge who makes comments that devalue a litigant’s presentation midstream may not be forwarding the goals of a fair trial, but instead may lead the restricted party to believe that the judge is unwilling to listen. A judge who creates a courtroom atmosphere that appears unfair to the litigants may unintentionally cause the proceeding to become unfair. The litigants may react by abandoning a planned strategy or line of questioning that could affect the result or the record. A judge’s participation should not overreach and disrupt a litigant’s development of the evidence. Such behavior can transcend the bounds of proper judicial conduct and can go so far as to deprive a litigant of the right to a fair trial.

*Id.* at 594-95 (citing *Western Md. Dairy Corp., et al. v. Brown*, 169 Md. 257, 266 (1935)).

“The attorneys developing their cases in the courtroom under our adversary system should not be unreasonably restrained from offering relevant evidence to try to convince either the courts or juries to decide in their favor.” *Ricker*, 114 Md. App. at 598.

Moreover, the Maryland Code of Judicial Conduct requires that judges “be patient, dignified, and courteous to litigants, . . . witnesses, attorneys, . . . and others[.]” *See Matter of Ademiluyi*, 488 Md. 45, 105 (2024) (quoting Md. Rule 18-102.8(b)). Judges

must also “perform the duties of judicial office . . . without bias or prejudice[.]” *See Matter of Ademiluyi*, 488 Md. at 119 (quoting Md. Rule 18-102.3(a)).

**B. Analysis**

After careful review of the trial transcript, we are deeply troubled by the circuit court’s demeanor and conduct throughout these proceedings. The record reveals conduct that created an environment not conducive to the fair and orderly administration of justice—particularly as it affected Ms. Hardy’s counsel in his examination of the critical financial issues at the core of this case.

The most significant episode occurred during the following colloquy:

[MS. HARDY’S COUNSEL]: All right. So I think you need to add some income to him under the statute that I just cited to and redo the guidelines that I’ve submitted to you. And then there’s got to be an arrear --

THE COURT: Wait, wait. Why didn’t you do that?

[MS. HARDY’S COUNSEL]: Because, respectfully, I didn’t know what the finder of fact would determine.

THE COURT: But you had -- you had to have some idea to litigate this case as to what his income would be to know that support should be much larger or larger. You had to have some idea.

[MS. HARDY’S COUNSEL]: I wasn’t willing to speculate as to how much more to add to his income.

\* \* \*

So [Avyon’s 2022 tax return is] the one that we have to look at and we’ve gone through it ad nauseam because *you made me shorten up the questions that I was going to ask*.

THE COURT: I didn’t make you shorten up the questions. No, I didn’t. I just said -- no, [Mr. Philippe’s counsel] kept objecting that they were -- that they were leading statements.

I didn't -- I told you, I was going to let you finish [with] the witness. No, I didn't make you shorten up. I told you to bring up the [e]xhibits, that's what I told you to do, rather than going back and forth.

I allowed you all the time and kept asking you if you had any other questions.

[MS. HARDY'S COUNSEL]: You did tell me to expedite noting the [e]xhibits, but I want you to [] know that --

THE COURT: No, [c]ounsel, that's not what I said.

\* \* \*

[MS. HARDY'S COUNSEL]: You did say that.

\* \* \*

And I will indicate to you that I have three boxes of material here all labeled with [e]xhibits and I was trying, at Your Honor's request, to limit and expedite the presentation.

THE COURT: Counsel, let's stop this. *You're not going to put down the [c]ourt, no, no.* I asked you no matter how many you had --

[MS. HARDY'S COUNSEL]: You did, sir.

THE COURT: -- to bring them up and give them to the [c]lerk.

[MS. HARDY'S COUNSEL]: You did.

THE COURT: And I was prepared to go tomorrow, next week, whenever, because I said get through your witness. *You were not cut off in asking this witness questions. You were not cut off in presenting documents to the witness.* I just said bring all the [e]xhibits up at one time, as opposed to making 15 trips. That's all I was -- let's finish argument.

[MS. HARDY'S COUNSEL]: You know I respect Your Honor's ruling and I'm going to abide by it, *but you need to hear me say that I was uncomfortable in how you dealt with me and I did feel cut off and --*

THE COURT: Well, [c]ounsel, wait.

[MS. HARDY'S COUNSEL]: -- *I don't want to disrespect the [c]ourt.*

THE COURT: You never said -- you never said anything. Strike that. What [Mr. Philippe's] [c]ounsel objected to was you continuing to lead your witness. This was your witness you called.

[MS. HARDY'S COUNSEL]: The opposing party.

THE COURT: You didn't ask -- offer him that way. You just called, I said, [“]Call your next witness.[”]

[MS. HARDY'S COUNSEL]: And I called him. Thank you, Your Honor.

(Emphases added.)

This exchange is troubling in two respects. First, it demonstrates the very conduct that *Ricker* cautioned against: a courtroom atmosphere in which counsel felt unable to fully develop his client's evidence, and was told—in response to a professionally voiced concern—that he would not be permitted to “put down the [c]ourt.” 114 Md. App. at 594-95 (citation omitted). Second, this type of judicial reaction is likely to discourage counsel from raising such issues at all. Counsel should be able to preserve such issues for appeal without being discouraged to do so by the demeanor and/or anticipated reaction of the presiding judge.

The transcript reveals numerous additional instances of the court cutting short Ms. Hardy's counsel during critical testimony. During examination of Mr. Philippe, when Ms. Hardy's counsel attempted to explore the ownership and titling of the G 63—a fact central to the marital asset determination—the court inexplicably sustained an objection

to the question as leading<sup>17</sup> and added, “Counsel, I heard you earlier. Let’s move on.” In the midst of Ms. Hardy’s counsel’s examination of Mr. Philippe regarding Avyon’s individual contracts, the court interrupted:

THE COURT: And what’s the relevance?

[MS. HARDY’S COUNSEL]: Gross income to pay his salary.

[MR. PHILIPPE’S COUNSEL]: I would ask [Ms. Hardy’s counsel] to re-ask that question.

THE COURT: Say that again?

[MR. PHILIPPE’S COUNSEL]: I would ask that Mr. Philippe be asked that question, what’s the gross, rather than going through it per contract.

[MS. HARDY’S COUNSEL]: That’s not the question that I asked.

THE COURT: We know that. But that’s the question, because otherwise we’re going to be here all day[.]

\* \* \*

THE COURT: Next question.

[MS. HARDY’S COUNSEL]: The problem with that is, Your Honor, that we’ve gotten no documents on that issue.

THE COURT: Excuse me, we got zero documents basically yesterday. I’m just saying.

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<sup>17</sup> It is unclear why the court prevented Ms. Hardy’s counsel from asking Mr. Philippe leading questions, because, “[i]n a civil case, a party . . . may be called by the adverse party and interrogated as on cross-examination.” Md. Code Ann., Cts. & Jud. Proc. (2006, 2020 Repl. Vol.) § 9-113; *see also Coffey v. Derby Steel Co., Inc.*, 291 Md. 241, 248 (1981) (noting that the statute regarding adverse parties “provides that they may be called by the opposite party and interrogated by leading questions, contradicted[,] and impeached”) (quotation omitted); *Nottingham Village, Inc. v. Balt. Cnty.*, 266 Md. 339, 256 (1972) (noting that the statute “mitigates some of the harshness of the common law by permitting a party who calls an adverse witness to interrogate him by leading questions and contradict and impeach him in all respects as if he had been called by the adverse party”).

[MS. HARDY'S COUNSEL]: I hear you. But we've gotten no documents on these issues.

THE COURT: Wait, wait, wait. That's why this is not discovery.

[MS. HARDY'S COUNSEL]: I understand that.

THE COURT: You could have done this before, you could have taken a deposition.

[MS. HARDY'S COUNSEL]: Actually --

THE COURT: I'm just saying we could have done this. You could have asked for them and subpoenaed and then come to [c]ourt and asked them. Because I have -- during lunchtime I wasn't eating, I was ruling on other motions during that time, motion to compel, motion for sanctions.

The court's direction to bypass individual contract questions in favor of asking for a gross income figure is itself significant: it foreclosed the very line of questioning that, had it been permitted to develop, might have revealed that Avyon's government contract had not been terminated. The court thereby cut off evidence that was central to a determination of Mr. Philippe's income.

Similarly, when Ms. Hardy's counsel attempted to question Mr. Philippe about whether Avyon paid for his personal expenses,<sup>18</sup> the court repeatedly interjected: "I thought we just went through that. We did, let's not be repetitive. Next question."; "We went through what his car expenses were earlier, too."; "Counsel, didn't we go through that?"; and "Counsel, are we doing discovery here?" The question of personal

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<sup>18</sup> Ms. Hardy's counsel attempted to question Mr. Philippe about whether Avyon paid for his travel, the gasoline for his vehicles, and his credit card bills.

benefits paid by Avyon was not collateral—it was directly relevant to the calculation of Mr. Philippe’s actual income under FL § 12-201(b)(3)(xvi).

Even from the cold record, it is evident that the court rushed Ms. Hardy’s counsel through his examination of Mr. Philippe:

[MS. HARDY’S COUNSEL]: So you haven’t -- you reduced your pay when the lawsuit got filed, but you haven’t reduced since the lawsuit was filed; is that correct?

[MR. PHILIPPE’S COUNSEL]: Objection. That’s a mischaracterization.

THE COURT: Absolutely. Yes.

[MS. HARDY’S COUNSEL]: Bear with me.

How many contracts do you have at this time in the company?

[Mr. Philippe]: I have --

THE COURT: Counsel, is that relevant here? No.

[MS. HARDY’S COUNSEL]: Very well, Your Honor.

THE COURT: It’s not.

[MS. HARDY’S COUNSEL]: Bear with me.

THE COURT: Anything else for this witness?

[MS. HARDY’S COUNSEL]: Bear with me.

THE COURT: Well, let’s move on, because this -- we’ve been here -- we started after 2:00, so we had a lot of time to prepare for this witness.

[MS. HARDY’S COUNSEL]: *There’s a lot of evidence to get through.*

THE COURT: All right. Once again, give the [c]lerk all the [e]xhibits that you’re going to use so that she can mark them. Give the [c]lerk all the [e]xhibits that will be used -- for this witness, for this witness.

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[MS. HARDY’S COUNSEL]: Judge, after this [e]xhibit, I’m happy to do it, if you can just give me five minutes.

THE COURT: Five minutes? No, no, we’re not taking five minutes out, Counsel. To get an [e]xhibit.

[MS. HARDY’S COUNSEL]: Well, I want to see how many more [e]xhibits I want to use.

THE COURT: Next question to the witness. Let’s move on.

The court also expressed its desire to move quickly throughout both days of trial. On multiple occasions, the court stated: “Let’s not repeat ourselves”; “I’m trying to allow [an objected-to question] so we can move on”; overruled an objection on the grounds that “this is the second day, I’m trying to get you all to move on”; and, when both parties’ counsel momentarily stepped aside to confer and potentially “resolve [] more” on their own, the court indicated that it would “sit here while [they] all walk out and do whatever” so that it “may hasten [them] all a bit.” When Mr. Philippe’s counsel needed additional time to examine Ms. Hardy, the court responded, “[T]oday is the day for this witness. Let’s wrap up. . . . We’re not going back and forth.” Taken in isolation, these statements might reflect ordinary docket management. Viewed cumulatively, they reveal a pattern of rushing that fell disproportionately on the presentation of evidence relating to Mr. Philippe’s income.

The court’s written opinion reflects the same asymmetry. The court discussed at length Ms. Hardy’s personal expenditures—including plastic surgery, vacations, manicures, and dry cleaning—while making no corresponding comment on Mr. Philippe’s personal spending or the personal benefits that he derived from Avyon. The

court stated that Ms. Hardy “*complains* of credit card, mortgage and student loan debt, [while] [Mr. Philippe] *has* credit card debt, mortgage debt[,] and two million dollars.<sup>19</sup> of IRS debt,”<sup>20</sup> a rhetorical framing that suggests the court had prejudged the comparative sympathies of the parties. (Emphases added.)

Although the concern raised by Ms. Hardy’s counsel that the judge “made [him] shorten up the questions that [he] was going to ask” was not a question presented in Ms. Hardy’s brief, our review of the March 4 and 5 transcript, taken into consideration with the circuit court’s clearly erroneous findings of fact, causes us sufficient concern that we will order the Administrative Judge of the Circuit Court for Prince George’s County to assign this case to a different judge upon remand.

### CONCLUSION

We hold that the circuit court abused its discretion by denying Ms. Hardy’s motion to reopen discovery. Accordingly, we reverse the court’s April 22, 2024 order, vacate the child support award and interrelated determinations as to a monetary award and

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<sup>19</sup> We note, for accuracy, that the circuit court’s opinion overstated Mr. Philippe’s tax debt as “two million dollars.” In another part of the opinion, the court properly indicated that, as of February 29, 2024, Mr. Philippe “personally owes **\$208,985.03** to the IRS[.]”

<sup>20</sup> At oral argument, Ms. Hardy’s appellate counsel argued that, though the court viewed Mr. Philippe as having such high debt, Mr. Philippe’s payments for his living expenses and past-due taxes indicated that money was coming from somewhere. Ms. Hardy’s counsel’s point is well taken. We do not see anything in the record that indicates why Mr. Philippe’s tax liability was so high. The only plausible rationale for why Mr. Philippe would personally owe that amount of money in taxes would be that Avyon made a substantial income in 2022, in excess of the income threshold for his tax range.

attorney's fees, and remand for further proceedings not inconsistent with this opinion.

We further order the Administrative Judge of the Circuit Court for Prince George's

County to assign this case to a different judge on remand.

**ORDER OF THE CIRCUIT COURT FOR  
PRINCE GEORGE'S COUNTY, DATED  
APRIL 22, 2024, REVERSED;**

**JUDGMENT DATED SEPTEMBER 3,  
2024, VACATED AS TO THE CHILD  
SUPPORT, MONETARY AWARD, AND  
ATTORNEY'S FEES DETERMINATIONS,  
AND REMANDED FOR FURTHER  
PROCEEDINGS NOT INCONSISTENT  
WITH THIS OPINION;**

**THE ADMINISTRATIVE JUDGE FOR  
THE CIRCUIT COURT FOR PRINCE  
GEORGE'S COUNTY IS ORDERED TO  
ASSIGN THE CASE TO A DIFFERENT  
JUDGE;**

**THE CIRCUIT COURT IS ORDERED TO  
REOPEN DISCOVERY IN ITS ENTIRETY,  
INCLUDING BUT NOT LIMITED TO  
DESIGNATION OF EXPERT WITNESSES  
AND A DISCOVERY PERIOD OF  
SUFFICIENT LENGTH TO ENCOMPASS  
THE FILING DEADLINE FOR 2025  
FEDERAL AND STATE INCOME TAX  
RETURNS;**

**COSTS TO BE PAID BY APPELLEE.**