DISTRICT COURT OF APPEAL OF THE STATE OF FLORIDA FOURTH DISTRICT July Term 2005

LEIGH ANN PIKE,

Appellant,

v.

CHARLES G. PIKE, Appellee.

No. 4D04-1861

[September 7, 2005]

PER CURIAM.

In a dissolution of marriage case such as this one, in which alimony is required because of the disparity in income between the parties, the court must first determine the amount of alimony and then, considering alimony as income, determine the amount of child support. § 61.30(2)(a)9, Fla. Stat. (2004). *Cornett v. Cornett*, 713 So. 2d 1083 (Fla. 2d DCA 1998). In this case the trial court first determined the amount of child support, and then awarded only a dollar a month in permanent alimony. The court did this because it concluded that the mother would be better off if the entire award was child support, which would not be taxable to her. Although it is obvious from the record that the court was attempting to achieve the most beneficial financial result for both parties, the court erred in awarding alimony of only one dollar a month. As the court did in *Cornett*, we reverse and remand for the court to determine permanent periodic alimony, and then, taking that amount into account, calculating child support.

FARMER, KLEIN and MAY, JJ., concur.

* * *

Appeal from the Circuit Court for the Nineteenth Judicial Circuit, Martin County; Larry S. Schack, Judge; L.T. Case No. 02-973-DR. Benjamin T. Hodas of Martin L. Haines, III, Chartered, Lake Park, for appellant.

Sam T. Steger and Karen O'Brien Steger of Steger & Steger, P.A., Stuart, for appellee.

Not final until disposition of timely filed motion for rehearing.