IN THE DISTRICT COURT OF APPEAL FIRST DISTRICT, STATE OF FLORIDA

NOT FINAL UNTIL TIME EXPIRES TO

FILE MOTION FOR REHEARING AND DISPOSITION THEREOF, IF FILED.

REBECCA L. CAMUS,

Appellant,

v.

CASE NO. 1D05-1655

ALAN C. PROKOSCH,

Appellee.

Opinion filed January 31, 2006.

An appeal from a final order from the circuit court for Okaloosa County. Jack R. Heflin, Jr., Judge.

James L. Chase of Chase, Quinnell & Jackson, P.A., Pensacola, Attorney for Appellant.

Alan C. Prokosch, Pro Se.

PER CURIAM.

This is an appeal from a final judgment of paternity and child support. We find that the trial court abused its discretion by failing to award retroactive child support, as there is evidence of the child's need and Father's ability to pay. <u>Beal v. Beal</u>, 666 So. 2d 1054 (Fla. 1st DCA 1996). The trial court also erred in transferring the tax

dependency exemption from Appellant/Mother to Appellee/Father because there is no evidence in the record to show that the trial court considered the tax consequences of transferring the exemption. <u>McDaniel v. McDaniel</u>, 835 So. 2d 1265, 1268 (Fla. 1st DCA 2003). Additionally, the transfer was not conditioned on Father remaining current with his child support payments. <u>Robertson v. Bretthauer</u>, 712 So. 2d 1140 (Fla. 3d DCA 1998); <u>Fenner v. Fenner</u>, 599 So. 2d 1343 (Fla. 4th DCA 1992). We therefore reverse the final judgment and remand for proceedings consistent with this opinion. We affirm all other issues without further discussion.

AFFIRMED, in part, REVERSED, in part, and REMANDED. KAHN, C.J., PADOVANO and THOMAS, JJ., CONCUR.