IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

RUTH A. HOFFMAN, Petitioner : NO. 99-20,412

VS.

: Domestic Relations Section : Exceptions

ROBERT H. HOFFMAN, Respondent

OPINION AND ORDER

:

Before the Court are Petitioner's exceptions to the Family Court Order of April 28, 2000 in which Respondent was directed to pay to Petitioner child support for the parties' two (2) minor children but also in which Petitioner was directed to release to Respondent the claim to dependency exemptions for the children with respect to the parties' federal income tax returns. Argument on the exceptions was heard July 12, 2000.

Petitioner's only issue on exceptions is her complaint that she was required by the Order to release the dependency exemptions to Respondent. Petitioner contends that the subject was not even addressed at the hearing in Family Court. Respondent agrees that the subject was not addressed but now that he has been granted the right to claim the exemptions, he wishes to maintain that right.

Although it is the Court's policy to address the matter only when requested by the parties, now that the subject has been raised by the Family Court, fairness requires a remand of this matter to fully explore the ramifications of the award of the exemptions, to determine the best use of the exemptions, and to readjust the child support should the exemptions still be awarded to Respondent.

<u>ORDER</u>

AND NOW, this day of July, 2000, for the foregoing reasons, this matter is hereby remanded to Family Court for further proceedings consistent with the above Opinion.

By The Court,

Dudley N. Anderson, Judge

cc: Family Court Domestic Relations (Barbra Hall) Ruth Hoffman-Barr 800 North Union Road, Apt. 105 Englewood, Ohio 45322 Robert Hoffman PO Box 192 Montoursville, PA 17754 Gary Weber, Esq. Hon. Dudley N. Anderson