

IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

GBN,	:	NO. 01-20,111
Petitioner	:	
	:	
vs.	:	DOMESTIC RELATIONS SECTION
	:	Exceptions
RVN,	:	
Respondent	:	

OPINION AND ORDER

Before the Court are Respondent's exceptions to the Family Court Order dated October 3, 2001, in which Respondent was directed to pay child support to Petitioner for the support of the parties' two (2) minor children. Argument on the exceptions was heard December 12, 2001.

Respondent is self-employed as the owner/manager of Paradise Mast Truss Company, Inc., an S Corporation. At the hearing in Family Court on September 25, 2001, Respondent presented his personal federal income tax return but had not brought the S Corporation's income tax return. Respondent indicated at argument on exceptions that he did not believe the corporate tax return would be necessary because his personal tax return shows a loss for the corporation, and moreover, the notice of the hearing in Family Court indicated it was necessary to bring the personal tax return but did not mention any other returns. The hearing officer held the record open for receipt of the corporate tax return, which was provided on October 1, 2001. In the Order of October 3, 2001, the hearing officer notes retained earnings of \$37,235.00 and, finding no explanation of such on the face of the document, added those to Respondent's income for purposes of his child support obligation. Respondent contends in his exceptions there is an explanation which would eliminate consideration of such for purposes of his child support obligation, and seeks to have the matter remanded in order to provide that explanation. The Court agrees with Respondent that the matter should be explored and

that guess work should not be utilized, in the interest of justice.

The Court recognizes that gathering all relevant information may sometimes present a frustrating scenario to the Family Court hearing officers. The hands of the Domestic Relations Office are also tied in that the notices sent to the parties cannot be changed, as such are generated by the PACSES statewide computer system. Parties are thus informed only that they need to bring their personal tax returns, and although it may be obvious to a hearing officer, who is an attorney and has experience in such matters, that a corporate tax return would also be relevant, many owners of S Corporations are not so sophisticated. While it may be tempting to place the responsibility on counsel, it is the Court's overriding goal to effectuate economic justice and the Court believes such economic justice between the parties is best effectuated by a true investigation into the economic facts of each case. In this case, a remand to allow Respondent to testify regarding the status of his business, which is not apparent from the face of the tax document, would best serve the interests of the parties in this matter.

ORDER

AND NOW, this 8th day of January 2002, for the foregoing reasons, the matter is hereby remanded to Family Court for a further hearing at which Respondent may present evidence regarding the operation of his business and explain the income tax return for that business.

By the Court,

Dudley N. Anderson, Judge

cc: Family Court
Domestic Relations
Christopher Williams, Esq.
Christian Lovecchio, Esq.
Gary Weber, Esq.
Hon. Dudley N. Anderson