LYCOMING PROBATION		NO. 88-20,683
vs. JWB,	:	DOMESTIC RELATIONS SECTION Exceptions
LYCOMING PROBATION		NO. 95-21,264
	Petitioner	

IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

OPINION AND ORDER

Before the Court are CS's exceptions to the Family Court Order of April 23, 2003, in which both parents were directed to pay child support for the support of their minor child in placement through the Lycoming County Juvenile Probation Office. Argument on the exceptions was heard June 11, 2003. JB was directed at the time of argument to provide the Court with his 2002 federal income tax return but has failed to do so.

In her exceptions, Ms. S contends the hearing officer erred in failing to consider the obligation she has to a minor child living in Mr. B's household, in failing to require the production of Mr. B's tax return, and in failing to consider the cost of health insurance she provides for the children. These will be addressed seriatim.

With respect to the obligation Ms. S has to the child in Mr. B's household, although not mentioned in the Family Court Order, it does appear that Ms. S's obligation, to pay \$226.17 per month, was considered but that it was determined that such obligation did not require the application of the multiple family formula, nor a reduction of the child support to be paid in the instant matter. This exception is therefore without merit.

With respect to Mr. B's tax return, at argument the Court agreed with Ms. S that simply adding a fictitious \$3000 refund to Mr. B's income for failure to produce such to the Family Court Officer may not be an appropriate remedy as Mr. B is entitled to an earned income credit and may have received more than \$3000. Mr. B indicated he would be happy to provide the Court with a copy of his return but has failed to do so. In examining the Order, however, it appears the hearing officer incorrectly added the fictitious refund to an earning capacity, which capacity already considered the tax obligation. When the Court calculates Mr. B's actual tax obligation, including an earned income credit and the child tax credit, based on the earning capacity assessed, of \$11.00 per hour, the Court determines he has a monthly net income of \$1667. The hearing officer assessed an income of \$1775. Thus, granting Ms. S's exception would benefit Mr. B, rather than Ms. S. Since Mr. B had failed to respond to the Court's request, however, the Court will not provide him with such a benefit and will deny the exception.

Finally, with respect to Ms. S's payment of health insurance for the two children, it appears that Mr. B does contribute to the cost of such by way of a reduction in the amount of support he receives from Ms. S for the child living in his home. No further consideration is thus necessary.

<u>ORDER</u>

AND NOW, this 14th day of July, 2003, for the foregoing reasons, Ms. S's

exceptions are hereby DENIED and the Order of April 23, 2003, is hereby affirmed.

BY THE COURT,

Dudley N. Anderson, Judge

cc: Family Court Domestic Relations Section JPO David Raker, Esq. CS, 3316 Coldwatertown Rd, Jersey Shore JB, 2345 Fairview Terrace, Wmpt Gary Weber, Esq. Dana Jacques, Esq. Hon. Dudley Anderson