

**IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PA**

M.H.,	:	
Plaintiff	:	
	:	
v.	:	No. 96-21,082
	:	PACES NO. 529001794
K.B.,	:	
Defendant	:	

**OPINION and ORDER**

AND NOW, this 20<sup>th</sup> day of January, 2005, after argument, the Exceptions filed by the plaintiff are granted and it is ordered that: (1) The portions of the Master's order issued on September 28, 2004 pertaining to the tax exemptions awards, unreimbursed medical percentages, and income calculations are vacated, (2), In all other respects, the Master's order of September 28, 2004 is affirmed, and (3) The Master's Amended order of October 1, 2004 is vacated. In support of this order, the court notes the following.

On September 20, 2004, the parties submitted a child support modification agreement to the Domestic Relations Office. Paragraph #3 of that agreement states that all prior and existing petitions for modification of child support are withdrawn. Although both parties were notified that Domestic Relations was not canceling the scheduled hearing, there was nothing before the court at that time, as all petitions had been withdrawn. Therefore, the Master was without jurisdiction to proceed.

It is apparent, however, that the parties are in disagreement over the tax exemptions. Therefore, it is hereby ordered that neither party may claim the children on his or her 2004 income tax return until the issue has been resolved, and a court order has been filed incorporating that agreement.

It is noted that the agreement the parties reached regarding the amount of support will be strictly upheld by this court, as stated in Mertes v. Mertes, Lyc. Co. No.

04-20,613. The parties should bear this in mind when discussing resolution of the above issues.

BY THE COURT,

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Richard A. Gray, J.

cc: Bradley Hillman, Esq.  
Rita Alexyn, Esq.  
Domestic Relations (JJ)  
Family Court