

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

CLF,		: NO. 97-21,014
Plaintiff	:	
		:
vs.		: CIVIL ACTION LAW – In Divorce
		: DOMESTIC RELATIONS SECTION
ESF,		: Exceptions
Defendant	:	

OPINION AND ORDER

Before the Court are Defendant’s exceptions<sup>1</sup> to the Family Court Order dated January 14, 2002, in which Defendant was directed to pay child support to Plaintiff for the support of the parties’ two (2) minor children. Argument on the exceptions was heard May 8, 2002.

In his exceptions, Defendant contends simply that the hearing officer erred in utilizing a 1998 income tax return for calculating Defendant’s 1999 dividend and interest income, when a 1999 tax return was available. The Court agrees that since the 1999 tax return was available at the time of the calculations, such should have been used.

Defendant’s income is thus calculated at \$2,776.19 per month for the period from January 11, 1999 through October 15, 2000. His support obligation is therefore recalculated for the period from January 11, 1999 through March 31, 1999 at \$624.64 per month, and for the period from April 1, 1999 through October 15, 2000, at \$735.41 per month. Since the hearing officer used the 1999 income tax return to calculate Defendant’s income for the period from October 16, 2000 through March 14, 2001, and the 2000 return to calculate Defendant’s income effective March 15, 2001, no

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<sup>1</sup> At argument, Plaintiff withdrew her exceptions, as such have been rendered moot by the Supreme Court’s recent decision in Humphreys v DeRoss, 790 A.2d 281 (Pa. 2002), which held that an inheritance is not income for

further adjustments are necessary. As the support obligation for the period from January 11, 1999 through March 31, 1999 is \$6.03 per month less than the obligation calculated by the hearing officer, Defendant is entitled to a credit for that period of time of \$15.66. Since the obligation recalculated for the period from April 1, 1999 through October 15, 2000 is \$4.83 per month less than the obligation calculated by the hearing officer, Defendant is entitled to a credit of \$89.36. He is therefore entitled to a total credit of \$105.02.

ORDER

AND NOW, this 10<sup>th</sup> day of May, 2002, for the foregoing reasons, Defendant's exceptions are hereby granted and the Order of January 14, 2002 is hereby modified to provide for a payment from January 11, 1999 through March 31, 1999 of \$624.64 per month, and from April 1, 1999 through October 15, 2000, for a payment of \$735.41 per month. Based on these new obligations, the Domestic Relations Office is directed to credit Defendant's account in the amount of \$105.02. Paragraph #6 of the Order of January 14, 2002, assessing responsibility for excess unreimbursed medical expenses, is also modified in accordance with the recalculated income of Defendant for these two time periods.

As modified herein, the Order of January 14, 2002 is hereby affirmed.

By the Court,

Kenneth D. Brown, Judge

cc: DRO  
Family Court  
Christina Dinges, Esq.  
Janice Yaw, Esq.  
Dana Jacques, Esq.  
Gary Weber, Esq.

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child support purposes.