

Lebanon County Legal Journal

The official legal periodical for Lebanon County
containing the decisions rendered in the 52nd Judicial District

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No. 19

Public Notices

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C. Walter Whitmoyer, Jr., Esq., Editor
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DECEDENTS' ESTATES

NOTICE IS HEREBY GIVEN that Letters Testamentary or of Administration have been granted in the following estates. All persons indebted to the said estate are required to make payment, and those having claims or demands to present the same without delay to the administrators or executors named.

FIRST PUBLICATION

ESTATE OF MARY E. DAVIS, late of Cornwall Borough, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor.

David A. Darkes, Executor
808 Canal Road
Womelsdorf PA 19567

Thomas N. Cooper, Esquire
Steiner, Sandoe & Cooper, Attorneys

ESTATE OF OSCAR DEAMER, JR., late of Richland Borough, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor.

Timothy Deamer, Executor
112 State Street
Shillington PA 19607

Or to his attorney:
Rebecca Batdorf Stone, Esquire
301 East Lancaster Avenue
Shillington PA 19607

ESTATE OF LAMAR C. HEINTZELMAN, late of Jackson Township, Lebanon County, PA, deceased. Letters of Administration have been granted to the undersigned Administrator.

Richard L. Heintzelman, Administrator
535 W. Washington Ave.
Myerstown PA 17067

Thomas N. Cooper, Esquire
Steiner, Sandoe & Cooper, Attorneys

ESTATE OF MARY E. KEEFER, late of Annville Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executrix.

Judith A. Wagner, Executrix
c/o Timothy D. Sheffey, Esquire
Reilly, Wolfson, Sheffey, Schrum and Lundberg
1601 Cornwall Road
Lebanon PA 17042

ESTATE OF PAUL H. KETTERING, late of Cornwall Borough, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Co-Executors.

Fulton Bank, N.A., Co-Executor
Craig Kettering, Co-Executor

Henry & Beaver LLP
937 Willow Street
P.O. Box 1140
Lebanon PA 17042-1140

ESTATE OF DANIEL J. KREIDER, late of North Londonderry Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executors.

Lynn M. Miller, Executor
Timothy D. Kreider, Executor

Adrienne C. Snelling, Esquire
Sullivan, Sullivan and Snelling P.C.
242 South Eighth Street
Lebanon PA 17042

ESTATE OF BRETT P. LONG, late of South Lebanon Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor.

Sharon K. Yancey, Executor
c/o Patrick M. Reb, Esquire
547 South Tenth Street
Lebanon PA 17042

ESTATE OF JOAN L. NOLL, late of Jackson Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executrix.

Brenda J. Sattazahn, Executrix
c/o Timothy D. Sheffey, Esquire
Reilly, Wolfson, Sheffey, Schrum and
Lundberg
1601 Cornwall Road
Lebanon PA 17042

ESTATE OF IRENE MAY SIEGRIST, late of North Lebanon Township, Lebanon County, PA, deceased. Letters of Administration, C.T.A. have been granted to the undersigned Administrator C.T.A.

Edward H. Krall, Administrator C.T.A.
1702 Quarry Rd.
Lebanon, PA 17046

Samuel G. Weiss, Jr., Esquire
Weiss, Weiss & Weiss

ESTATE OF DORIS M. ULRICH, late of North Lebanon Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Co-Executors.

Susan M. Zehring, Co-Executor
Dean R. Ulrich, Co-Executor
c/o Brinser, Wagner & Zimmerman
466 Jonestown Road
Jonestown PA 17038

Caleb J. Zimmerman, Esquire, Attorney
for the Estate

SECOND PUBLICATION

ESTATE OF CHARLOTTE M. BOWMAN, late of Palmyra Borough, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor, and **LIVING TRUST ADMINISTRATION FOR CHARLOTTE M. BOWMAN**, has been given to the undersigned Successor Death Trustee.

Rodney L. Bowman, Successor Death Trustee and Executor
c/o JSDC Law Offices
P.O. Box 650
Hershey PA 17033

Or to Gary L. James, Esquire
JSDC Law Offices
P.O. Box 650
Hershey PA 17033

ESTATE OF RICHARD E. BOWMAN, late of Palmyra Borough, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor, and **LIVING TRUST ADMINISTRATION FOR RICHARD E. BOWMAN**, has been given to the undersigned Successor Death Trustee.

Rodney L. Bowman, Successor Death Trustee and Executor
c/o JSDC Law Offices
P.O. Box 650
Hershey PA 17033

Or to Gary L. James, Esquire
JSDC Law Offices
P.O. Box 650
Hershey PA 17033

ESTATE OF BLANCHE J. BULLIAN, late of North Cornwall Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executrix.

Evelyn M. Smith, Executrix
c/o Charles W. Sheidy Law Offices
60L West Church Street
Denver PA 17517

ESTATE OF DOROTHY M. DAUB,
late of Lebanon City, Lebanon County,
PA, deceased. Letters Testamentary have
been granted to the undersigned Executor.

Michael Shillott, Executor
c/o Timothy D. Sheffey, Esquire
Reilly, Wolfson, Sheffey, Schrum and
Lundberg
1601 Cornwall Road
Lebanon PA 17042

ESTATE OF MARTHA U. DAVISON,
late of South Londonderry Township,
Lebanon County, PA, deceased. Letters of
Administration have been granted to the
undersigned Administratrix, c.t.a.

Donna J. Zima, Administratrix, c.t.a.
208 Lawn Road
Palmyra PA 17078

Or to
Joseph M. Farrell, Esquire
201/203 South Railroad Street
P.O. Box 113
Palmyra PA 17078
Attorney for the estate

ESTATE OF RICHARD S. KEENE a/k/a
Richard Sargent Keene, late of Lebanon
City, Lebanon County, PA, deceased.
Letters Testamentary have been granted to
the undersigned Executrix.

Carol M. Zandieh, Executrix
c/o Spencer Law Firm LLC
901 Rohrerstown Road
Lancaster PA 17601

Patti S. Spencer, Esquire
Attorney

ESTATE OF DANIEL J. KREIDER,
late of the North Londonderry Township,
Lebanon County, PA, deceased. Letters
Testamentary have been granted to the
undersigned Executors.

Lynn M. Miller, Executor
Timothy D. Kreider, Executor

Attorney:
Adrienne C. Snelling, Esq.
Sullivan, Sullivan & Snelling, P.C.
242 S. Eighth Street
Lebanon, PA 17042-6010

ESTATE OF KATHRYN K. MATTHEWS, late of Myerstown Borough, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executors.

Nancy L. Pavloski, Executor
Kay A. O'Neill, Executor
c/o Timothy D. Sheffey, Esquire
Reilly, Wolfson, Sheffey, Schrum and Lundberg
1601 Cornwall Road
Lebanon PA 17042

ESTATE OF THERESA W. SHREEVES, late of West Cornwall Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executors.

Marilyn Bretz, Executor
Shirley Etter, Executor
c/o Young and Young
44 South Main Street
P.O. Box 126
Manheim PA 17545

ESTATE OF ELVA E. SUCHANEK, late of Cornwall Borough, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor.

Richard K. Suchanek, Executor
545 Rexmont Road
Lebanon PA 17042

John D. Enck, Esquire
Spitler, Kilgore & Enck PC
522 South Eighth Street
Lebanon PA 17042

THIRD PUBLICATION

ESTATE OF FRANK J. BERING, late of Myerstown Borough, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executors.

Frank W. Bering, Executor
1249 School Road
Richland PA 17087

John H. Bering, Executor
300 Yeagley Road
Myerstown PA 17067

Thomas N. Cooper, Esquire
Steiner, Sandoe & Cooper, Attorneys

ESTATE OF TILDA T. OSOJNAK a/k/a Tilda J. Osojnak, late of Cornwall Borough, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor.

Charles A. Shivoder, III, Executor

c/o E. Richard Young, Jr., Esquire
1248 West Main Street
Ephrata PA 17522

ESTATE OF ROBERT H. PROGIN, late of Jackson Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Co-Executors.

Robert G. Progin, Co-Executor
Ronald L. Progin, Co-Executor

c/o John E. Feather, Jr., Esquire
Feather and Feather P.C.
22 West Main Street
Annville PA 17003

NOTICE OF DISSOLUTION

NOTICE IS HEREBY GIVEN that **D-Five, Inc.**, a Pennsylvania Corporation, has filed Articles of Dissolution with the Pennsylvania Corporation Bureau and is winding up its affairs and dissolving the corporation.

Thomas N. Cooper, Esquire
Steiner, Sandoe & Cooper
36 West Main Ave.
Myerstown PA 17067
Attorney for Corporation

NOTICE OF LEGAL ACTION

**Notice in the Court of Common Pleas
of Lebanon County, Civil Action – Law
No. 2013-02125.**

**Jonestown Bank and Trust Company,
Plaintiff**

vs.

**Clayton G. Eshelman and Susan L.
Eshelman, Defendants.**

You are hereby notified that Jonestown Bank and Trust Company has commenced legal action against you for the collection of monies due and owing based upon a Purchase Loan Note and Security Agreement dated September 4, 2012. The bank demands payment in the amount of Nine Thousand Thirty Three and 26/100 Dollars (\$9,033.26) plus accruing costs, interest and attorney fees.

If you wish to defend, you must enter a written appearance personally or by attorney and file your defenses or objections in writing with the court. You are warned that if you fail to do so the case may proceed without you and a judgment may be entered against you without further notice for the relief requested by the plaintiff.

You may lose money or property or other rights important to you. You should take this paper to your lawyer at once. If you do not have a lawyer go to or telephone the office set forth below. This office can provide you with information about hiring a lawyer. If you cannot afford to hire a lawyer, this office may be able to provide you with information about agencies that may offer legal services to eligible persons at a reduced fee or no fee.

MidPenn Legal Services
513 Chestnut Street
Lebanon PA 17042
717-274-2834

Paul C. Bametzreider, Esquire
Reilly, Wolfson, Sheffey, Schrum and
Lundberg
1601 Cornwall Road
Lebanon PA 17042

KILLIAN vs. KILLIAN No. 2007-5-0034
PACSES No.: 884113908

Domestic Relations – Child Support – Income Defined – Gambling Earnings – Gambling Losses – Exceptions.

1. Child support in Pennsylvania is calculated without permitting deductions for nonessential luxury expenses such as entertainment and vacations.
2. Pennsylvania's Child Support Guidelines provide that a party's monthly gross income for purposes of the child support calculation is ordinarily based upon at least a six-month average of all of a party's income and it includes income from any source.
3. The Guidelines define income as including entitlements to money or lump sum awards, without regard to source, including lottery winnings.
4. The Pennsylvania guideline definition of income is derived from and is consistent with a statutory definition of income found in Pennsylvania's Domestic Relations Code. This definition is broad and is intended to encompass practically every form of monetary benefit that an individual could receive. The only exceptions to this broad inclusion of income are limited to public assistance benefits, SSI benefits, social security payments for a child and foster care payments.
5. The Court concluded that income must be broadly defined, while monetary benefits to be excluded from income are to be narrowly construed.
6. Gambling losses do not appear on the enumerated list of allowable deductions and exclusions from income.
7. If a Court allowed gambling losses to be considered against gambling winnings, it would essentially be facilitating a system that would encourage a parent to gamble away money that could and should have otherwise been used to support a child.
8. The Court refused to adopt a policy that would allow a parent to self-report gambling losses in an attempt to offset a large sum of winnings that should be used to support their children.

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9. The Court concluded that gambling earnings must be included in a support litigant's income for purposes of determining an appropriate amount of child support and that gambling losses should not be offset against the litigant's gambling income. Therefore it denied the mother's exceptions and affirmed the decision of the DRM. However, recognizing that the mother's gambling windfall was a one-time benefit that she will not likely receive again, it stated it would entertain a Petition for Modification of Support to be filed in January of 2014.

Exceptions to Decision of DRM. C.P. of Lebanon County, Civil Action-Law, No. 2007-5-0034.

Rebecca A. Smith, Esquire, for Plaintiff

Jillian H. Killian, Pro Se

ORDER OF COURT

AND NOW, to wit, this 13th day of December, 2013, upon consideration of the Exceptions filed by Jillian H. Killian (hereafter "MOTHER") and in accordance with the attached Opinion, the Exceptions filed by MOTHER are denied and the decision of the Domestic Relations Master is affirmed as follows:

This Order shall be effective **July 14, 2013**.

The amount of support to be paid by Defendant is: **\$792.25** per month for child support for **two children, to wit, Kamryn Shea Killian and Kaiden Michael Killian**. The amount to be paid by Defendant on accumulated arrears is: **\$79.23** per month.

Leave is granted for Defendant to seek a modification in January of 2014 to deduct gambling winnings from her income.

The JCS Fee of \$23.50 shall be paid by: N/A.

Arrears are due in full IMMEDIATELY. All terms of this Order are subject to collection and/or enforcement by contempt proceedings, credit bureau reporting, tax refund offset certification, driver's license revocation, and the freeze and seizure of financial assets. These enforcement/collection mechanisms will not be initiated so long as Obligor does not owe overdue support. Failure to make each payment on time and in full will cause all arrears to become subject to immediate collection by all the means listed above.

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The monthly support obligation includes cash medical support in the amount of \$250 annually for un-reimbursed medical expenses incurred for each child and/or spouse. Un-reimbursed medical expenses of Obligee or children that exceed \$250 annual shall be allocated between the parties. The party seeking allocation of the un-reimbursed medical expenses must provide documentation of the expenses to the other party no later than March 31st of the following calendar year in which the final medical bill to be allocated was received. The un-reimbursed medical expenses are to be paid as follows: **59%** by Defendant and **41%** by Plaintiff. Defendant Plaintiff Neither party to provide medical coverage_____.

IT IS ORDERED THAT (Items checked below apply):

The defendant is ordered to cover the dependent(s) with health care coverage whenever it is available at a reasonable cost which shall be defined as a cost that does not exceed 5% of defendant's net monthly income and does not exceed 50% of defendants net monthly income when added to the basic child support plus additional expenses.

Health care coverage is currently not available at a reasonable cost to defendant. Therefore, Plaintiff is ordered to apply for government-sponsored coverage such as the children's health insurance program ("CHIP"). The cost of said coverage shall not exceed 5% of plaintiff's net income.

Health care coverage is currently not available at a reasonable cost to defendant. Therefore, Plaintiff is ordered cover the dependent(s) with health care coverage if it is available at a reasonable cost which shall be defined as a cost that does not exceed 5% of plaintiff's net income.

It is further ordered:

Within 30 days after the entry of this order, the party ordered to provide health care coverage shall provide written proof to the Lebanon County Domestic Relations Office and the other party that medical insurance has been obtained, including insurance cards and any other material necessary to utilize the coverage.

If Health Insurance is currently unavailable to the party/parties ordered to provide it, such proof shall be provided to Lebanon County Domestic Relations within 7 days of the date of this order.

If Health Insurance coverage is now available or becomes available to the party/parties ordered to provide it, the party/parties shall provide proof of the cost to Lebanon

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County Domestic Relations within 7 days of the date of availability.

ADDITIONAL RECOMMENDATIONS: **None.**

Any money collected pursuant to this Order shall be paid by Pennsylvania State Collection & Disbursement Unit to Plaintiff, Plaintiff's assignee, or as designated, by other Order of Court. Said money to be turned over by the Pennsylvania State Collection & Disbursement Unit to Plaintiff, Plaintiff's assignee, or as designated, by other Order of Court.

Within thirty (30) days after the entry of this Order, the party or parties providing insurance shall submit to the person having custody of the child(ren) written proof that medical insurance coverage has been obtained or that application for coverage has been made. Proof of coverage shall consist, at a minimum, of: **1)** the name of the health care coverage provider(s); **2)** any applicable identification numbers; **3)** any cards evidencing coverage; **4)** the address to which claims should be made; **5)** a description of any restrictions on usage, such as prior approval for hospital admissions, and the manner of obtaining approval; **6)** a copy of the benefit booklet or coverage contract; **7)** a description of all deductibles and co-payments; and **8)** five copies of any claim forms.

Payments must be made by check or money order. All checks and money orders must be made payable to **Pennsylvania State Collection & Disbursement Unit** and mailed to **P.O. Box 69110, Harrisburg, PA 17106-9110**. Each payment must bear your social security number and member number in order to be processed.

IMPORTANT LEGAL NOTICE

PARTIES MUST WITHIN SEVEN DAYS INFORM THE DOMESTIC RELATIONS SECTION AND THE OTHER PARTIES, IN WRITING, OF ANY MATERIAL CHANGE IN CIRCUMSTANCES RELEVANT TO THE LEVEL OF SUPPORT OR THE ADMINISTRATION OF THE SUPPORT ORDER, INCLUDING, BUT NOT LIMITED TO, LOSS OR CHANGE OF INCOME OR EMPLOYMENT AND CHANGE OF PERSONAL ADDRESS OR CHANGE OF ADDRESS OF ANY CHILD RECEIVING SUPPORT. A PARTY WHO WILLFULLY FAILS TO REPORT A MATERIAL CHANGE IN CIRCUMSTANCES MAY BE ADJUDGED IN CONTEMPT OF COURT, AND MAY BE FINED OR IMPRISONED.

PENNSYLVANIA LAW PROVIDES THAT ALL SUPPORT ORDERS SHALL BE REVIEWED AT LEAST ONCE EVERY THREE (3) YEARS IF SUCH REVIEW IS REQUESTED BY ONE OF THE PARTIES. IF YOU WISH TO REQUEST A REVIEW

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AND ADJUSTMENT OF YOUR ORDER, YOU MUST DO THE FOLLOWING: CALL YOUR ATTORNEY. AN UNREPRESENTED PERSON WHO WANTS TO MODIFY (ADJUST) A SUPPORT ORDER SHOULD CONTACT THE DOMESTIC RELATIONS SECTION.

ALL CHARGING ORDERS FOR SPOUSAL SUPPORT AND ALIMONY PENDENTE LITE, INCLUDING UNALLOCATED ORDERS FOR CHILD AND SPOUSAL SUPPORT OR CHILD SUPPORT AND ALIMONY PENDENTE LITE, SHALL TERMINATE UPON DEATH OF THE PAYEE.

A MANDATORY INCOME ATTACHMENT WILL ISSUE UNLESS THE DEFENDANT IS NOT IN ARREARS IN PAYMENT IN AN AMOUNT EQUAL TO OR GREATER THAN ONE MONTH'S SUPPORT OBLIGATION AND (1) THE COURT FINDS THAT THERE IS GOOD CAUSE NOT TO REQUIRE IMMEDIATE INCOME WITHHOLDING; OR (2) A WRITTEN AGREEMENT IS REACHED BETWEEN THE PARTIES WHICH PROVIDES FOR AN ALTERNATE ARRANGEMENT.

UNPAID ARREARS BALANCES MAY BE REPORTED TO CREDIT AGENCIES. ON AND AFTER THE DATE IT IS DUE, EACH UNPAID SUPPORT PAYMENT SHALL CONSTITUTE, BY OPERATION OF LAW, A JUDGEMENT AGAINST YOU, AS WELL AS A LIEN AGAINST REAL PROPERTY.

IT IS FURTHER ORDERED that, upon payer's failure to comply with this order, payer may be arrested and brought before the Court for a Contempt hearing; payer's wages, salary, commissions, and/or income may be attached in accordance with law; this Order will be increased without further hearing by 10 % a month until all arrearages are paid in full. Defendant is responsible for court costs and fees.

BY THE COURT:

J.
BRADFORD H. CHARLES

**KILLIAN vs. KILLIAN No. 2007-5-0034
PACSES No.: 884113908**

**IN THE COURT OF COMMON PLEAS OF LEBANON COUNTY
PENNSYLVANIA
DOMESTIC RELATIONS SECTION**

**NO. 2007-5-0034
PACSES NO.: 884113908**

**JASON R. KILLIAN, Plaintiff,
JILLIAN H. KILLIAN, Defendant**

APPEARANCES:

**Rebecca A. Smith, Esquire
Jillian H. Killian**

**For Jason R. Killian
*Pro Se***

OPINION BY CHARLES, J., December 13, 2013

Child support in Pennsylvania is calculated without permitting deductions for nonessential luxury expenses such as entertainment and vacations. If child support obligors were allowed to deduct such nonessential expenses from their monthly income, we would very quickly be faced with parents who would attempt to offset their entire income with self-indulgent nonessential luxury expenditures.

In this case, we are confronted with a mother who has literally spent tens of thousands of dollars gambling at casinos. In 2013, she won \$42,000.00, which she believes we should not consider as income for purposes of calculating child support. We could not disagree more. As we see it, if a parent has money to gamble, that parent has money to pay child support. If we were to permit parents to literally gamble away their children's support money, the net effect would be as predictable as it would be disastrous for children and for society. Therefore, we author this Opinion in support of our decision that gambling earnings must be included in a support litigant's income for purposes of determining an appropriate amount of child support.

KILLIAN vs. KILLIAN No. 2007-5-0034
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I. FACTS AND PROCEDURE

Jason R. Killian (FATHER) and Jillian H. Killian (MOTHER) are the natural parents of two children, ages 7 and 4. The eldest child was not a product of the parties' marriage, but FATHER filed an Acknowledgement of Paternity on January 16, 2007. The younger child was born during the parties' marriage that began on June 1, 2007 and ended upon their separation on July 16, 2009.

On April 10, 2013, FATHER filed a Complaint seeking child support for both children. At the initial support conference, a determination was made that MOTHER had \$0 monthly net income. Accordingly, an Order was issued temporarily suspending MOTHER's support obligation.

On June 19, 2013, FATHER filed a Petition for Modification. On August 16, 2013, an Interim Order was issued directing MOTHER to pay \$519.20/month. An Order attaching Unemployment Compensation Benefits was issued on August 19, 2013.

On September 26, 2013, the parties appeared for a support hearing with respect to FATHER's Modification for Support. A Domestic Relations Master (DRM) determined that MOTHER was not working, that she lived with her parents and that she did not pay rent. The DRM then based MOTHER's income on her prior work history, training, and experience. She also included gambling winnings of \$42,000 from earlier in 2013. After taxes, these winnings totaled \$20,000 – prorated to \$1,666.67/month for 2013. The DRM did not take into account any gambling losses incurred.

Ultimately, the Domestic Relations Master (DRM) determined that MOTHER had total monthly income of \$2,735.54. This determination included \$1,666.67 per month in gambling winnings. Based upon this income, the DRM recommended that MOTHER pay \$792.25 per month in child support. The recommendation was made into an Order of Court on September 30, 2013.

On October 17, 2013, Mother filed Exceptions to the DRM's findings. In her Exceptions, she raises two main arguments. First, she argues that the DRM erred in including her net gambling winnings of approximately \$20,000.00 as income for purposes of the child support calculation because she self-excluded herself from every casino in the state of Pennsylvania on July 1, 2013. She explains that this makes it impossible for her to obtain any type of sustainable income from her gambling. Second, she claims that she incurred more losses than gains from her gambling in 2013, and that this should be included in the calculation.

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FATHER argues that the gambling winnings were properly included in MOTHER's net income in accordance with Pa.R.C.P. 1910.16-2(a). This rule includes as income "entitlements to money or lump sum awards, without regard to source, including lottery winnings." FATHER argues that gambling winnings fall within the scope of this rule.

II. DISCUSSION

Pennsylvania's Child Support Guidelines provide that a party's monthly gross income for purposes of the child support calculation "is ordinarily based upon at least a six-month average of all of a party's income," and it "includes income from any source." Pa.R.C.P. 1910.16-2(a). The Guidelines define income as including "entitlements to money or lump sum awards, without regard to source, including lottery winnings." Pa.R.C.P. 1910.16-2(a) (8).

The Pennsylvania guideline definition of income is derived from and is consistent with a statutory definition of income found in Pennsylvania's Domestic Relations Code. That definition defines income as follows:

Includes compensation for services, including but not limited to wages, salaries, bonuses, fees, compensation in kind, commissions and similar items; income derived from business; gains derived from dealings in property; interest; rents; royalties; dividends; annuities; income from life insurance and endowment contracts; all forms of retirement; pensions; income from discharge of indebtedness; distributive share of partnership gross income; income in respect of a decedent; income from an interest in an estate or trust; military retirement benefits; railroad employment retirement benefits; social security benefits; temporary and permanent disability benefits; workers compensation; unemployment compensation; other entitlements to money or lump sum awards, without regard to source, including lottery winnings; income tax refund; insurance compensation or settlement; awards for verdicts; and any form of payment due to and collectible by an individual regardless of source.

23 Pa.C.S.A. § 4302 (definition of income).

The above definitions of income are obviously broad and are intended to encompass practically every form of monetary benefit that an individual could receive. The only exceptions to this broad inclusion of income are found in another section of the Support Guidelines; these exclusions are limited to public assistance benefits, SSI benefits, social

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security payments for a child and foster care payments. Pa.R.C.P. 1910.16-2(b). None of the sweeping all-inclusive phraseology that is found in the definition of income was concluded in the exceptions thereto. Accordingly, we conclude that income must be broadly fined, while monetary benefits to be excluded from income are to be narrowly construed.

In addition to the general precept outlined above, we cannot ignore the fact that lottery winnings are included within both the statutory and guideline definitions of income. Without question, playing the lottery is a form of gambling.¹ By including lottery winnings in Pennsylvania's definition of income, both the General Assembly and the Supreme Court have signaled to us that gambling winnings should be considered income for purposes of support.²

MOTHER points out that her gambling windfall was not sustainable income. This may in fact be true. However, this does not and cannot cause us to ignore an amount actually received. Just as an obligor is required to pay support from other lump sum benefits such as dividends, lawsuit awards and lottery winnings, so too should an obligor be required to provide for children from gambling winnings.

All too often, children suffer when their parents endure financial hardship. The converse should also apply. When a parent receives an unexpected financial windfall,³ the children should clearly be able to benefit from that windfall. The fact that the windfall may not be repeated and is not "sustainable" does not change this fundamental principle.

MOTHER also argues that to the extent her gambling winnings are to be included as income, her losses should also be considered to offset that income. Our research has revealed at least one decision from another state that support this argument.⁴ In *Vivien v.*

1 In fact, the official website of the Pennsylvania Lottery contains information and availability of help for "compulsive gamblers." See, www.palottery.state.pa.us under "play responsibly."

2 We also note that numerous states have enacted programs providing for the interception of gambling winnings to satisfy outstanding support obligations. See N.J.State.Ann. Section 5:12-100.2 (West) and N.Y. Tax Law Section 1613-A (McKinney). There is even a bill pending in the Pennsylvania legislature that will mandate interception of gambling winnings. See 2013 Pa.S.B. 919, referred to the Judiciary Committee on June 11, 2013.

3 This jurist may be old fashioned and naïve, but it would seem to be appropriate that a loving parent should want to share a financial windfall with his/her children.

4 We are fully cognizant that decisions from the other states have no binding precedential effect in Pennsylvania.

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Cambell, 2011 WL1837777 (Tenn.App. 2011), a Tennessee court declared that it was error to consider gambling winnings without offsetting those winnings with losses. The Court relied upon the fact that for purposes of Federal income tax, income derived from gambling is offset by losses. See I.R.C. § 165(d). Emphasizing that fairness to the obligor requires that support be based on “true disposable income,” the Court held “in determining father’s gross income for child support purposes, his gambling losses may be applied to offset his gambling winnings, up to the amount of the winnings for the year in question...”

Simply put, we disagree with MOTHER’s argument and with the reasoning articulated by the Court in *Vivien*. Gambling losses do not appear on the enumerated list of allowable deductions and exclusions from income. Pa.R.C.P. §§1910.16-2(b),(c). Further, gambling losses represent income that was available for child support but was instead gambled away. If we were to allow gambling losses to be considered against gambling winnings, we would essentially be facilitating a system that would encourage a parent to gamble away money that could and should have otherwise been used to support a child. The only beneficiary of such a system would be casinos, horse racing tracks, bingo halls and other gaming establishments. We refuse to elevate these entities above children.

From an administrative standpoint, if we allow gambling losses to be considered against gambling winnings, every payor will argue that he/she lost more than they won. Winnings are verifiable, but losses are self-reported. We refuse to adopt a policy that will allow a parent to self-report gambling “losses” in an attempt to offset a large sum of winnings that should be used to support their children.⁵

Finally, we cannot underestimate the fact that money spent on gambling is disposable money. By definition, gambling expenditures are not needed by the gambler for personal necessities such as food, clothing, shelter, etc. Gambling expenditures are an indulgence. Just as we would never consider giving an obligor a deduction for expenses pertaining to golf trips, attendance at a theater, or a weekend getaway to New York City, so too we will not afford anyone with an income deduction based upon amounts voluntarily spent to gamble.

⁵ See *Bagwell v. Bagwell*, 812 So.2d 854 (La.Appl. 2002), where the Court refused to offset gambling income with losses because the obligor had no record to substantiate his self-reported claim of gambling loss.

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III. CONCLUSION

Based upon all of the foregoing reasons, we conclude that the DRM properly included MOTHER's gambling winnings in her 2013 gross income. We also conclude that MOTHER should not be entitled to a deduction from her income based upon self-reported gambling losses. Therefore, we will deny MOTHER's Exceptions and will affirm the decision of the DRM.

With the above being said, we do recognize that MOTHER's gambling windfall was a one-time benefit that she will likely not receive again. Because of this, we will entertain a Petition for Modification of Support to be filed in January of 2014. Effectively, MOTHER's income should be reevaluated and revised in January to deduct her prorated 2013 gambling winning from her ongoing sustainable income. An Order to effectuate all of the above will be entered today's date.

