



## Ohio Administrative Code

### Rule 5101:12-50-20.1 Pre-offset notice and income tax refund offset review.

Effective: February 11, 2019

---

#### (A) Pre-offset notice.

The office of child support will issue one of the following pre-offset notices to the debtor's last known address before submitting an eligible debt to the Ohio department of taxation (ODT) for state income tax refund offset:

- (1) The JFS 01834, "Notice of Ohio Income Tax Refund Offset for Child Support Overpayment" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to a debtor who has received overpaid child support; or
- (2) The JFS 01835, "Notice of Ohio Income Tax Refund Offset for Overdue Support" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to a debtor who owes overdue support.

#### (B) Income tax refund offset review.

(1) The debtor or the debtor's representative may request an income tax refund offset review to contest any of the following:

- (a) Whether the person to whom the notice was issued is the debtor;
- (b) The amount of the debt owed; or
- (c) Whether the submittal for state income tax refund offset may be appropriate.

(2) The debtor or debtor's representative must request the administrative review within thirty days from the date on the JFS 01834 or JFS 01835, by completing and returning the last page of the JFS 01834 or JFS 01835 to the child support enforcement agency (CSEA) with administrative



responsibility for the support order that is being contested.

Within ten days of receipt of the request for an income tax refund offset review, the CSEA shall issue to the debtor or the debtor's representative:

(a) The JFS 01850, "Notice of Scheduled Income Tax Refund Offset Review" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), when the debtor or the debtor's representative is contesting any of the items listed in paragraph (B)(1) of this rule. When the CSEA issued a JFS 01835 to the debtor, the CSEA shall issue a JFS 01850 to the obligee when the case is non-Ohio works first or medicaid only.

(b) The JFS 01851, "Notice of Denial of Request for Income Tax Refund Offset Review" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), when the debtor or the debtor's representative requests an income tax refund offset review but is not contesting any of the items listed in paragraph (B)(1) of this rule.

(3) The CSEA shall complete a scheduled income tax refund offset review within thirty days of the request for an income tax refund offset review.

(a) The CSEA shall assign the income tax refund offset review to a CSEA staff member with both knowledge of the case and authority to update the case record.

(b) The CSEA staff member shall examine any proof the debtor or the debtor's representative presents to substantiate the debtor's claim that the information on the JFS 01834 or JFS 01835 is incorrect.

(4) The debtor or the debtor's representative may ask the CSEA to reschedule the income tax refund offset review when there are circumstances that reasonably prevent attendance. The request must be received by the CSEA no later than the day before the scheduled income tax refund offset review.

(a) The CSEA shall approve the request to reschedule the income tax refund offset review when the request is timely and the circumstances would reasonably prevent attendance by the debtor or the debtor's representative.



When the CSEA approves the request to reschedule the income tax refund offset review, the CSEA shall issue a JFS 01853, "Notice Regarding Request to Reschedule Income Tax Refund Offset Review" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to the debtor or the debtor's representative and, to the other party if the other party was issued a JFS 01850, at least five days prior to the date of the rescheduled income tax refund offset review.

(b) The CSEA may deny the request to reschedule the income tax refund offset review when:

(i) The request is not timely; or

(ii) The circumstances would not reasonably prevent attendance by the debtor or the debtor's representative.

When the CSEA denies the request to reschedule the income tax refund offset review, the CSEA shall issue the JFS 01853 within ten days to notify the debtor that the income tax refund offset review will not be rescheduled.

(c) The CSEA may deny a second request to reschedule the income tax refund offset review from the same individual.

(5) Within ten days of the date the CSEA completes the administrative review for income tax refund offset, the CSEA shall issue the result of the administrative review to the debtor and to the other party. The CSEA's decision is final and enforceable.