



## Ohio Administrative Code Rule 5101:12-50-32.10 Joint refunds.

Effective: June 1, 2021

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A federal income tax refund offset collection from a joint return shall be disbursed as follows:

(A) Assigned arrears collections will be disbursed immediately at the end of every month to the Ohio department of job and family services.

(B) Unassigned arrears will be disbursed six months after receipt or upon notification that the injured spouse has received the proper share of the refund, whichever occurs earlier. For the purpose of this rule, the term "receipt" refers to the date the office of child support receives the reports described in paragraph (C)(1) of rule 5101:12-50-32.8 of the Administrative Code.

(C) Amounts in excess of any unassigned arrears will be disbursed to the obligor within two business days of the date the payment was applied to the order.

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