



Ohio Administrative Code Rule 5101:12-50-32.1 Submission criteria.

Effective: September 1, 2011

(A) This rule describes the criteria used to submit an obligor in a IV-D case for federal income tax refund offset using the Ohio tax offset file. Every obligor in a IV-D case who meets the submission criteria shall be submitted for federal income tax refund offset. The consent of an obligee is not necessary prior to submission. The obligee may not choose whether an obligor is submitted for federal income tax refund offset as long as the case remains a IV-D case.

(B) When the obligor has more than one order with assigned arrears, the obligor's assigned arrears are aggregated to determine whether the obligor meets the assigned arrears submission threshold. When the obligor has more than one order with unassigned arrears, the obligor's unassigned arrears are aggregated to determine whether the obligor meets the unassigned arrears submission threshold. The assigned arrears and unassigned arrears are listed separately on the tax offset file.

(C) An obligor shall be submitted when the following criteria are met:

(1) The obligor's case is a IV-D case;

(2) The obligor's arrears are for:

(a) Child support;

(b) Spousal support, if it is included as part of child support order; or

(c) Medical support, if a specific dollar amount of medical support is included in the order.

(3) The obligor's arrears are:

(a) Assigned arrears as described in rule 5101:12-80-10 of the Administrative Code and:



- (i) The arrears are equal to or greater than one hundred fifty dollars;
 - (ii) The arrears have been delinquent for thirty days or more; and
 - (iii) The arrears may be submitted regardless of the age of the child.
- (b) Unassigned arrears as described in rule 5101:12-80-10 of the Administrative Code and:
- (i) The arrears are equal to or greater than five hundred dollars;
 - (ii) The arrears have been delinquent for thirty days or more; and
 - (iii) The arrears may be submitted regardless of the age of the child.
- (D) Ohio will submit an obligor in an intergovernmental case for federal income tax refund offset when Ohio is the state that initiated the intergovernmental case.
- (E) Ohio will submit an obligor who has filed for bankruptcy protection on or after October 17, 2005. An obligor who filed for bankruptcy protection prior to that date will not be submitted unless the bankruptcy has been discharged or other relief from bankruptcy protection has been secured by the child support enforcement agency.