



## Ohio Administrative Code

### Rule 5101:12-50-32.2 The federal match process and pre-offset notice.

Effective: April 1, 2026

---

- (A) An obligor who meets the submission criteria described in rule 5101:12-50-32.1 of the Administrative Code will be submitted to the federal office of child support by the office of child support within the Ohio department of job and family services in a tax offset file on a weekly basis. This rule describes the process that occurs after the Ohio tax offset file is transmitted to the federal office of child support.
- (B) Upon receipt of the Ohio tax offset file, the federal office of child support transmits the file to the federal bureau of fiscal service (BFS). BFS maintains a master database which contains information on taxpayers who owe debts to various governmental agencies, including the Ohio tax offset file. BFS, the social security administration (SSA), and the internal revenue service (IRS) then take the following steps:
- (1) Information contained in the master database is matched against data maintained by the IRS and SSA to verify the name, address, and social security number (SSN) of each obligor submitted;
  - (2) IRS and SSA notify BFS of the name, address, and SSN information that has been verified;
  - (3) BFS compares data received from IRS and SSA against the information for each obligor submitted to the federal office of child support in the Ohio tax offset file; and
  - (4) BFS transmits the verified data to the federal office of child support for the purpose of generating the pre-offset notice described in paragraph (C) of this rule.
- (C) The federal office of child support sends a pre-offset notice to each obligor whose name, address, and SSN was verified. The pre-offset notice is issued by the the federal office of child support when:
- (1) An obligor has not previously been submitted for the federal tax offset program and the obligor has not previously received a pre-offset notice;
  - (2) An obligor was previously submitted but was deleted from the Ohio tax offset file because the debt was satisfied but subsequent arrears have accrued. In this case, the obligor may have previously received a pre-offset notice but the arrears were subsequently reduced to zero before beginning to accrue again. A second pre-offset notice will be issued if the previous notice was issued more than three hundred sixty-five days prior to the date of re-submission; or
  - (3) An obligor is added to the Ohio tax offset file.



5101:12-50-32.2

2

(D) The qualifying submittal is held by the federal office of child support for a minimum of thirty days before it is submitted to BFS to allow the pre-offset notice to be sent. No succeeding pre-offset notices are sent.

(E) The pre-offset notice advises the obligor of the following:

- (1) The obligor's right to file a request for an administrative review for the purpose of contesting the arrears;
- (2) The obligor's right to request an administrative review in either the submitting state or the state where the support order was issued;
- (3) The procedures and time frames for requesting the administrative review; and
- (4) That BFS will notify the injured spouse of the steps required to protect the share of the tax refund which may be payable to the injured spouse.