



## Ohio Administrative Code

### Rule 5101:12-50-32.5 Administrative offset review of federal income tax refund offset program submittals.

Effective: April 1, 2026

---

(A) An obligor may contest the federal income tax refund offset program submittal by requesting an administrative offset review within thirty days of the date of the preoffset notice. The obligor must submit the request for the administrative offset review to the child support enforcement agency (CSEA) that has administrative responsibility for the order.

(B) Administrative review procedure when the CSEA receives a request from an obligor.

(1) Within ten days of receipt of the request for an administrative offset review, the CSEA shall issue a JFS 07650, "Scheduling Notice for Administrative Review of Income Tax Refund Offset" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to the obligor. The CSEA shall also issue 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) to the obligee when there are unassigned arrears.

(2) The administrative offset review shall be limited to:

(a) The accuracy of the submitted arrears;

(b) Any evidence provided by the obligor or obligee that increases or decreases the submitted arrears; or

(c) The identity of the individual submitted.

When the obligor is contesting a joint federal income tax refund that has not yet been offset, the CSEA shall advise the obligor that the internal revenue service (IRS) will notify the injured spouse of the necessary steps that must be taken at the time of the offset.

(3) At the conclusion of the administrative offset review, the CSEA shall do the following:

(a) Enter any changes required as a result of the review into the support enforcement tracking system (SETS).

(b) Send a JFS 07544, "Administrative Review for Income Tax Refund Offset Review Results" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), and a copy of the complete arrears calculation, if any, to the obligor. The CSEA shall also send the JFS 07544 and arrears calculation, if any, to the obligee when a JFS 01850 had been issued to the obligee.



5101:12-50-32.5

2

- (4) The administrative offset review process shall be completed within thirty days of the date of the request for review.
- (C) Administrative offset review procedure when the Ohio interstate central registry (ICR) within the office of child support (OCS) receives a request from another state.
- (1) The ICR may receive a request for an administrative offset review from the state that submitted the offset when:
- (a) An obligor in that state requests an administrative offset review; and
  - (b) The support order was issued by a court or a CSEA in Ohio.
- (2) When the ICR receives a request for administrative review, it shall immediately send the request to the CSEA in the county with administrative responsibility for the support order.
- (3) When the CSEA receives the request for administrative offset review from the ICR, it shall:
- (a) Complete the review within forty-five days of the date of the request for review from the submitting state; and
  - (b) Promptly notify the child support agency in the submitting state of the results of the administrative review.
- The federal office of child support will report any adjustments received as a result of the administrative review to the child support agency in the submitting state.
- (4) CSEA responsibility for the administrative offset review of an intergovernmental case by a state other than Ohio.
- (a) When a CSEA submits an obligor for federal income tax refund offset based on a support order that was issued by a state other than Ohio, the obligor may request an administrative offset review in the state with jurisdiction over the order.
  - (b) When the CSEA receives a request for an administrative offset review in the state with jurisdiction over the order, it shall send the following documentation to that state within ten days of the request for the administrative offset review:
    - (i) A certified copy of the support order and any modifications;



5101:12-50-32.5

3

- (ii) A certified copy of the payment history or affidavit of the obligee when:
  - (a) Any of the arrears are unassigned; and
  - (b) No official payment history exists for the case;
- (iii) When any of the arrears are unassigned, the current address of the obligee; and
- (iv) The amount of arrears submitted for offset.
- (c) At the conclusion of the administrative offset review, the state that conducted the administrative offset review will notify the obligor and the state that submitted the obligor of the results of the administrative offset review. The state that submitted the obligor for offset will notify the federal office of child support of the results of the review.
- (d) The federal office of child support or the other state will report any changes made by the other state as a result of the review to OCS which shall forward them to the CSEA.
- (e) Any update to the arrears of a obligor that is made as a result of an administrative offset review has the same force and effect as an update that was made by the CSEA. The CSEA shall take the following actions:
  - (i) If the offset has already been made, the CSEA shall promptly take steps to refund any excess amount to the obligor; and
  - (ii) Report the state payment to OCS immediately but no later than five days from the date the payment is made.