



Ohio Administrative Code

Rule 5101:12-50-32.6 The federal income tax refund offset process.

Effective: April 1, 2026

(A) An obligor is subject to federal income tax refund offset when the following conditions have been met:

- (1) The federal income tax refund offset submission criteria have been met;
- (2) The federal office of child support has certified that the obligor is eligible for federal income tax refund offset; and
- (3) The internal revenue service has notified the bureau of fiscal service (BFS) that the obligor will receive a federal income tax refund.

(B) BFS will satisfy submitted debts in the following priority:

- (1) Federal tax debts;
- (2) Assigned and unassigned child support debts;
- (3) Other federal debts; and
- (4) State tax debts.

(C) The federal income tax refund offset process.

- (1) BFS sends an offset notice to the obligor after the bureau of financial management services (FMS) has processed the offset but before the office of child support (OCS) within the Ohio department of job and family services has been notified of the offset. BFS will also send a notice to a joint federal taxpayer who filed taxes jointly with the obligor, advising the joint federal taxpayer of the steps required to protect the share of the tax refund that may be payable to the joint federal taxpayer.
- (2) When the obligor cannot be located, the federal tax refund offset will be reversed by BFS.
- (3) BFS notifies the federal office of child support on a weekly basis of offsets and adjustments that occur.
- (4) The federal office of child support issues to OCS the reports that include obligors for whom offsets and adjustments have occurred and the amounts of those offsets and adjustments. These reports are described in paragraph (C)(1) of rule 5101:12-50-32.8 of the Administrative Code.
- (5) BFS sends the offset amounts to the Ohio office of the treasurer.



5101:12-50-32.6

2

- (6) The Ohio office of the treasurer notifies the office of fiscal and monitoring services (OFMS) within the Ohio department of job and family services of receipt of the offset amounts.
 - (7) OFMS then transfers the offset amounts, together with the amount of any fees and adjustments to cover one hundred per cent of the offset amount, to the Ohio child support payment central (CSPC) for disbursement.
 - (8) CSPC processes the offset amount received to the appropriate order in the support enforcement tracking system (SETS).
- (D) Offset amounts shall be considered collections in the month in which they are received and applied to any arrears of the obligor that met the offset criteria.
- (E) When a state has CSENet collection (COL) transaction capability with Ohio, the COL P CITAX transaction will be automatically sent to the state by SETS whenever an offset collection is received.
- (F) If the state does not have CSENet COL transaction capability with Ohio, or the child support enforcement agency (CSEA) determines that the transaction was not sent, the CSEA shall send the OMB 0970-0085, "Transmittal #3 - Request for Assistance/Discovery," to any other state that is involved in the enforcement of the intergovernmental case no later than three business days from the receipt of an offset amount in an intergovernmental case. The OMB 0970-0085 notifies the other state of the receipt of the offset amount.