



## Ohio Administrative Code

### Rule 5101:12-50-32.8 Federal income tax refund offset reports.

Effective: April 1, 2026

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- (A) The office of child support (OCS) within the Ohio department of job and family services shall provide to the child support enforcement agency (CSEA) federal income tax refund offset reports. These reports contain information about federal income tax refund offset collections, federal adjustments, federal offset fees, federal filing status, and other identifying information.
- (B) The CSEA shall review the federal income tax refund offset reports to identify any case for which it has administrative responsibility and take appropriate action as required in this rule.
- (C) There are three categories of federal income tax refund offset reports that provide information to or require action by the CSEA:
- (1) Two information-only reports are created upon receipt of a tax offset file from the federal office of child support . One report contains a list of all federal income tax refund offset collections and adjustments that may be automatically processed by the support enforcement tracking system (SETS) when there are no changes to the case in SETS that would prevent such automatic processing. The second report contains a list of all federal income tax refund offset collections and adjustments that cannot be automatically processed by SETS. The CSEA shall review the reports to determine whether any action must be taken to ensure the collections are processed appropriately.
  - (2) Two collection and adjustment reports are created upon completion of the federal income tax refund offset process described in rule 5101:12-50-32.6 of the Administrative Code. One report contains a list of all collections and adjustments received from federal income tax refund offsets that were automatically processed by SETS. The second report contains a list of adjustments received from federal income tax refund offsets that could not be automatically processed by SETS.

When an adjustment appears on either report, the CSEA may need to collect any disbursed funds as described in rule 5101:12-50-32.9 of the Administrative Code.

- (3) An exclusion report is created by child support payment central (CSPC) within OCS upon receipt of the federal tax offset file from the federal office of child support that contains a list of all offsets that could not be automatically processed by SETS. The CSEA shall work with the payment analysis and account reconciliation (PAAR) bureau within OCS to identify the collections that appear on this report so that they may be processed in SETS.