



## Ohio Administrative Code Rule 5101:12-50-20.2 Overdue support.

Effective: February 11, 2019

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(A) Overdue support is eligible for state income tax refund offset submittal when:

(1) The obligor maintains an arrearage in the payment of support for three months;

(2) The amount of the total arrears during each of the three months is at least one hundred fifty dollars; and

(3) The office of child support (OCS) has issued a JFS 01835, "Notice of Ohio Income Tax Refund Offset for Overdue Support" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to the debtor.

(B) A debtor or the debtor's spouse who has filed for bankruptcy protection on or after October 17, 2005, is eligible to be submitted for state income tax refund offset in accordance with this rule. A debtor or the debtor's spouse who filed for bankruptcy protection prior to that date is not eligible to be submitted for state income tax refund offset unless the bankruptcy has been discharged or other relief from bankruptcy protection has been secured by the child support enforcement agency (CSEA).

(C) The CSEA shall review a request to initiate a state income tax refund offset that is received from another state. Until the process is fully automated, the CSEA shall submit the request to OCS within five business days of receipt of the request. OCS will submit requests meeting the Ohio department of taxation (ODT) eligibility requirements for offset.

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