



## Ohio Administrative Code

### Rule 5101:12-50-20 State income tax refund offset program.

Effective: November 1, 2024

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(A) This rule and its supplemental rules describe the process to submit overdue support or overpaid child support to the Ohio department of taxation (ODT) for state income tax refund offset.

(B) The following definitions are applicable to this rule and its supplemental rules:

(1) "Debt" means overdue support or overpaid child support.

(2) "Debtor" means an individual who owes overdue support or has received overpaid child support.

(3) "Eligible debt" means overdue support or overpaid child support that meets the submittal criteria detailed in rule 5101:12-50-20.2 or 5101:12-50-20.3 of the Administrative Code.

(4) "Overdue support" means the accrued, unpaid amount of:

(a) Child support;

(b) Spousal support; and

(c) Medical support, as defined in rule 5101:12-47-01 of the Administrative Code, if a specific dollar amount for medical support is included in the child support order.

(5) "Overpaid child support" means the amount paid to an obligee under a child support order prior to termination of the child support order that exceeds the amount needed to be paid under the child support order, has not been impounded under section 3119.90 or 3119.92 of the Revised Code, and has not been repaid to the obligor under the child support order.

(6) "State income tax refund offset" means intercepting a refund of paid state income tax to apply to an eligible debt.



(C) The office of child support will identify and submit eligible debts to ODT for state income tax refund offset at least annually.

(D) The office of child support will withdraw a debt submitted for state income tax refund offset when:

(1) The debt is no longer considered an eligible debt; or

(2) The child support enforcement agency (CSEA) has requested the debt be deleted.

(E) Each CSEA will designate one person to be the offset coordinator to facilitate the offset process.