



Ohio Administrative Code

Rule 5101:12-50-32 Federal income tax refund offset program.

Effective: January 1, 2016

(A) This rule and its supplemental rules describe the process of collecting child support arrears through the federal income tax refund offset program.

(B) The following terms and definitions apply to this rule and its supplemental rules:

(1) "Adjustment" means a reduction that is made to the amount of a federal income tax refund offset that has been previously disbursed to a state by the bureau of fiscal service.

(2) "Bureau of fiscal service" (BFS) is the service operated by the United States department of treasury for the purpose of processing payments on behalf of the federal government.

(3) "Injured spouse" is a non-obligated individual who files a joint federal income tax return with an obligor.

(4) "Injured spouse claim" means a claim filed by the injured spouse with the internal revenue service (IRS) for the purpose of recovering that portion of the joint income tax refund to which the injured spouse is entitled.

(5) "Intergovernmental case" has the same meaning as in rule 5101:12-70-05 of the Administrative Code.

(6) "Invalid offset" means a completed federal income tax refund offset that the IV-D agency is not entitled to receive.

(7) "State payment" means a refund made to an obligor based on a federal income tax refund offset to rectify an invalid offset or other circumstance.
