

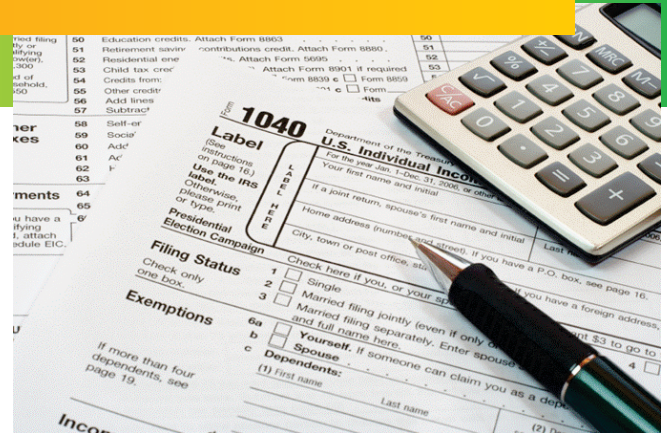


## Child Support Enforcement Agency

# Federal and State Tax Offset

## What Is Tax Offset?

Tax Offset is an enforcement tool that allows for the interception of an obligor's Federal and State tax refund to help repay child support debt.



## What Is The Criteria To Have A Federal Or State Tax Refund Intercepted?

**Federal Offset:** A minimum of \$500 in past due support owed to the family or \$150 in past due support owed to the State of Ohio must be owed to be eligible for Federal Tax Offset. If the obligor has more than one case, all past due support combined must meet the minimum submission amount.

**State Offset:** A minimum of \$150 total past due support to the family or the State of Ohio must be owed to be eligible for State offset. If the obligor has more than one case, all past due support combined must meet the minimum submission amount.

The case must be delinquent for 30 days or longer after the submission for offset and may be added or deleted any time during the year. A signed application for IV-D services must be on file with the CSEA to qualify for Federal Tax Offset. A IV-D application is not required for State Offset. Your local CSEA office can advise you if your case meets the eligibility requirements.



## For More Information, Please Contact:

ODJFS Customer Inquiry Call Center 1-800-686-1556

Ohio Department of Taxation Customer Service 1-800-282-1780 [www.tax.ohio.gov](http://www.tax.ohio.gov)

# Federal and State Tax Offset

## How Will I Know If A Tax Offset Will Occur?

If your case has met the criteria for tax offset, it is automatically submitted. Only the obligor will receive notice from the Department of Taxation. There is no official notification sent to the obligee. Once a tax offset notice is received, the obligor will have the ability to request an administrative tax offset review with the CSEA.

## How Soon Will I Receive The Tax Offset Payment?

The Ohio Department of Job and Family Services (ODJFS) receives the collections from the Department of Taxation. Once a collection is received, it takes approximately 30-45 days to complete the processing and post payments. If a joint return was filed, this time frame may be longer (see below). All payments can be verified using the Child Support Web Portal at [jfs.ohio.gov/ocs](http://jfs.ohio.gov/ocs).



## How Will The Payments Be Disbursed?

**Federal Tax Offset** payments are used to pay past due child support only. This includes past due medical support. No money from Federal Tax Offset payments will be applied to current support. Past due support owed to the State of Ohio will be paid before past due support owed to the family.

Payments from **State Tax Offset** will be applied to current support (child, spousal and medical) first and then past due support.

## How Can I Prevent My Spouse's Portion Of Our Joint Tax Return From Being Intercepted?

The obligor's current spouse will want to complete and file the IRS Form 8379 (Injured Spouse Allocation) with their tax return. The IRS gives the current spouse up to **six months** to file a claim for injured spouse if it is not filed with the initial tax return. Payments received from a joint return will remain on HOLD with ODJFS for **six months** from the date received. The Ohio Department of Taxation gives the current spouse up to 21 days to file a claim for injured spouse if it is not filed with the actual tax return.



**Contact your child support agency for more information if you have questions.**