

Rule Summary and Fiscal Analysis

Part A - General Questions

Rule Number: 5101:12-50-32.5

Rule Type: Amendment

Rule Title/Tagline: Administrative offset review of federal income tax refund offset program submittals.

Agency Name: Department of Job and Family Services

Division: Child Support

Address: OFC- 4200 E. 5th Ave., 2nd fl. L2-01 P.O. Box 183204 Columbus OH 43218-3204

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I. Rule Summary

1. Is this a five year rule review? Yes
 - A. What is the rule's five year review date? 2/3/2021
2. Is this rule the result of recent legislation? No
3. What statute is this rule being promulgated under? 119.03
4. What statute(s) grant rule writing authority? 3123.81, 3125.25
5. What statute(s) does the rule implement or amplify? 3123.81, 3125.03, 3125.25
6. What are the reasons for proposing the rule?

Five year review.

7. Summarize the rule's content, and if this is an amended rule, also summarize the rule's changes.

This rule describes the process for requesting and conducting an administrative tax offset review when an obligor has been submitted to the federal tax offset program. Changes to this rule include: in paragraph (B)(1), clarified that the Child Support

Agency (CSEA) is required to issue the JFS 07650 to the obligor, and clarified that the JFS 01850 must be issued to the obligee when there are unassigned arrears, not specific to a case type.

8. **Does the rule incorporate material by reference? Yes**
9. **If the rule incorporates material by reference and the agency claims the material is exempt pursuant to R.C. 121.75, please explain the basis for the exemption and how an individual can find the referenced material.**

This rule incorporates one or more references to another rule or rules of the Ohio Administrative Code (AOC). This question is not applicable to any incorporation by reference to another OAC rule because such reference is exempt from compliance with RC 121.71 to 121.74 pursuant to RC 121.75(A)(1)(d).

This rule incorporates one or more references to a form or a digital application into which data is entered. This question is not applicable to any incorporation by reference to forms or digital data applications because such reference is exempt from compliance with RC 121.75 to 121.74 pursuant to RC 121.75(B)(4).

10. **If revising or re-filing the rule, please indicate the changes made in the revised or re-filed version of the rule.**

Not Applicable

II. Fiscal Analysis

11. **Please estimate the increase / decrease in the agency's revenues or expenditures in the current biennium due to this rule.**

This will have no impact on revenues or expenditures.

\$0

Not Applicable.

12. **What are the estimated costs of compliance for all persons and/or organizations directly affected by the rule?**

No new costs.

13. **Does the rule increase local government costs? (If yes, you must complete an RSFA Part B). No**

14. Does the rule regulate environmental protection? (If yes, you must complete an RSFA Part C). No
15. If the rule imposes a regulation fee, explain how the fee directly relates to your agency's cost in regulating the individual or business.

Not Applicable.

III. Common Sense Initiative (CSI) Questions

16. Was this rule filed with the Common Sense Initiative Office? No
17. Does this rule have an adverse impact on business? No
 - A. Does this rule require a license, permit, or any other prior authorization to engage in or operate a line of business? No
 - B. Does this rule impose a criminal penalty, a civil penalty, or another sanction, or create a cause of action, for failure to comply with its terms? No
 - C. Does this rule require specific expenditures or the report of information as a condition of compliance? No
 - D. Is it likely that the rule will directly reduce the revenue or increase the expenses of the lines of business of which it will apply or applies? No

IV. Regulatory Restrictions (This section only applies to agencies indicated in R.C. 121.95 (A))

18. Are you adding a new or removing an existing regulatory restriction as defined in R.C. 121.95? No
 - A. How many new regulatory restrictions do you propose adding?

Not Applicable
 - B. How many existing regulatory restrictions do you propose removing?

Not Applicable

<county name> County CSEA

<address>

<address>

<city, state, zip>

Telephone No.: <telephone no.>

Toll Free No.: <toll free no.>

<name of obligor/obligee>

<address>

<city, state, zip>

Obligor: <obligor>

Obligee: <obligee>

Date: <print date>

Case Number: <case no.>

Order Number: <order no.>

SCHEDULING NOTICE FOR ADMINISTRATIVE REVIEW OF INCOME TAX REFUND OFFSET

A request for an Administrative Review of the submittal of <obligor's name> for income tax refund offset to satisfy past due support arrearages has been received. The review is scheduled for <time> on <date> at the following location:

<county name> County CSEA

<address>

<city, state and zip>

The calculation of the amount submitted for offset was based on the support order effective <date> and the payment history based on the order and/or an affidavit of the amount owed attested to by the obligee. Any proof of payment, canceled checks, or copies of other court orders which show that the amount certified as past due is incorrect should be provided at the time of the scheduled review.

<name>

<county name> County CSEA

Distributed to: Obligor
 Obligee