

February 1, 2019

**Child Support Program Manual Transmittal Letter (CSPMTL) No. 148**

**TO:** All Child Support Program Manual Holders

**FROM:** Michael J. McCreight, Interim Director

**SUBJECT:** Five Year Rule Review – ODT & Lump Sum Rules & Forms

The Office of Child Support (OCS) has **rescinded, adopted, and amended** the following rules. The rules have been reviewed in accordance with section 106.031 of the Revised Code, which requires the review of all state agency rules within a five-year period, and to comply with SB 70 of the 132<sup>nd</sup> General Assembly.

OCS has **rescinded** the following rule:

Rescinded Rule	Rescinded Rule Title	Prior Effective Date of Rule	Effective Date of Rescission
5101:12-50-20.2	Overdue Child Support	7/15/2008	2/11/2019
	<p>This rule describes the criteria for submitting overdue child support to the Ohio Department of Taxation (ODT) for a state income tax refund offset. This rule has been rescinded and replaced with a new rule with the same number but different title; the rule has been rescinded because the title has been changed.</p> <p>This rule is authorized under ORC sections 3123.823 and 3125.25; and amplifies ORC sections 3123.82, 3123.821, 3123.822, and 3123.823.</p>		

OCS has **adopted** the following rule:

Adopted Rule	Adopted Rule Title	Effective Date of Adopted Rule
5101:12-50-20.2	Overdue Support	2/11/2019
	<p>This is a new rule that describes the criteria for submitting overdue support to ODT for a state income tax refund offset. The rule is replacing rescinded rule 5101:12-50-20.2 of the Administrative Code (OAC). Changes from the rescinded rule include: changed the title, and clarified the submission criteria to comply with amended sections 3123.821 and 3123.822 of the Revised Code.</p> <p>This rule is authorized under ORC sections 3123.823 and 3125.25; and amplifies ORC sections 3123.82, 3123.821, 3123.822, and 3123.823.</p>	

OCS has **amended** the following rules:

Amended Rule	Amended Rule Title	Prior Effective Date of Rule	Effective Date of Amendment
5101:12-50-12	Lump Sum Payments	4/1/2018	2/11/2019
	<p>This rule describes the responsibilities of a payor and a child support enforcement agency (CSEA) regarding lump sum payments to be made to an obligor by a payor when the obligor is subject to income withholding pursuant to section 3121.03 of the Revised Code. Changes from the existing rule include: revised paragraph (D) to comply with amended section 3121.12 of the Revised Code, the statute now gives the CSEA the authority to issue an administrative order to the employer to withhold the lump sum payment whether the support order is an administrative or a court order.</p> <p>This rule is authorized by ORC section 3125.25 and amplifies ORC sections 3121.03, 3121.037, 3121.0311, 3121.12, and 3125.03.</p>		
5101:12-50-20	State Income Tax Refund Offset Program	7/15/2008	2/11/2019
	<p>This rule describes the state income tax refund offset program to collect overdue or overpaid child support and provides definitions of certain terms used in this rule and its supplemental rules. Changes from the existing rule include: deleted the term "child" and clarified that spousal support can be submitted to ODT to collect overdue support to comply with amended sections 3123.821 and 3123.822 of the Revised Code.</p> <p>This rule is authorized under ORC sections 3123.823 and 3125.25; and amplifies ORC sections 3123.82, 3123.821, 3123.822, and 3123.823.</p>		
5101:12-50-20.1	Pre-Offset Notice and Income Tax Refund Offset Review	7/15/2008	2/11/2019
	<p>This rule describes the state income tax refund offset administrative review process and the debtor's rights to an income tax refund offset review to contest the submittal of a child support debt for offset. The rule has been amended to update the effective date language to the referenced forms, and deleted the term "child" in paragraph (A)(2) to comply with amended sections 3123.821 and 3123.822 of the Revised Code.</p> <p>This rule is authorized under ORC sections 3123.823 and 3125.25, and amplifies ORC sections 3123.82, 3123.821, 3123.822, and 3123.823.</p>		
5101:12-50-20.3	Overpaid Child Support	7/15/2008	2/11/2019
	<p>This rule describes the criteria for submitting overpaid child support to ODT for a state income tax refund offset. The rule has been amended to update the effective date language to the referenced forms.</p> <p>This rule is authorized under ORC sections 3123.823 and 3125.25, and amplifies ORC sections 3123.82, 3123.821, 3123.822, and 3123.823.</p>		
5101:12-50-99	Chapter 5101:12-50 Forms-Enforcement of the Support Order	4/01/2018	2/11/2019
	<p>This rule identifies the forms referenced in various rules contained within division 5101:12 of the Administrative Code. The changes include updating the effective dates of the JFS 01851, JFS 01853, JFS 04017, and JFS 07726; and added a new form JFS 07727.</p> <p>This rule is authorized by ORC section 3125.25; and amplifies ORC sections 3125.03 and 3125.25.</p>		

The following rule has been **amended** to comply with SB 70 of the 132nd General Assembly, section 3123.14 of the Revised Code:

Amended Rule	Amended Rule Title	Prior Effective Date of Rule	Effective Date of Amendment
5101:12-50-50	Judicial Enforcement Actions	3/01/2017	2/11/2019
	<p>This rule describes judicial enforcement actions that a child support enforcement agency (CSEA) with administrative responsibility is required to or may take in addition to other enforcement actions. The rule has been revised to clarify the language in paragraph (B) to comply with section 3123.14 of the Revised Code; the provision in paragraph (B)(2) has been moved to paragraph (C) of this rule.</p> <p>This rule is authorized by ORC section 3125.25; and amplifies ORC sections 1336.01 to 1336.11, 2117.06, 2705.031, 2919.21, 3123.14, 3123.15, 3123.182 and 3123.19.</p>		

OCS has **revised** the following forms:

Form	Form Title	Prior Effective Date of Form	Revision Date
JFS 01851	Notice of Denial of Request for Income Tax Refund Offset Review	7/2008	2/2019
	This form has been revised by adding "Ohio Department of Job and Family Services" above the title to meet IPP 4301 requirements.		
JFS 01853	Notice Regarding Request to Reschedule Income Tax Refund Offset Review	7/2008	2/2019
	This form has been revised by adding "Ohio Department of Job and Family Services" above the title to meet IPP 4301 requirements.		
JFS 04017	Notice to Deduct Funds for Child and Spousal Support	5/2012	2/2019
	This form has been revised by adding language from the JFS 04018 to the front page of this form, revised the title to match the title in rule 5101:12-50-99 of OAC, and made other formatting changes to meet SETS formatting standards.		
JFS 07726	Administrative Order For Release Or Transmittal Of Lump Sum Payment	4/2018	2/2019
	This form has been revised to change the title, added language to give the CSEA the option to use the form for either to release a lump sum payment or to intercept the lump sum payment of the obligor, and added language directing the employer/payor to OCS website to obtain additional information, if desired about the "Consumer Protection Act" limits to lump sum payments.		

OCS has **created** the following form:

New Form	New Form Title	Effective Date of New Form
JFS 07727	Administrative Order For Release Of Lump Sum Payment	2/2019
	This is a new form that was created for the convenience of the CSEAs. This form can be used by the CSEA when sending many obligors' names to a single employer to release a lump sum payment to the obligor(s).	

**INSTRUCTIONS:**

When the CSPMTL is published, the CSPM will be updated as follows:

- A rescinded rule will be moved from the CSPM to the OAC Archive section of the eManuals.
- An adopted rule will be inserted
- An amended rule will be inserted and the previous version will be moved to the OAC Archive section of the eManuals.
- A revised form will be replaced with the amended form
- A new form will added

The rules and forms in the CSPM can be accessed at:

<http://emanuals.jfs.ohio.gov/>

**INSTRUCTIONS for CSEA INTERNAL PROCEDURAL HANDBOOK:**

Paragraph (I)(1) of OAC rule 5101:12-1-01 states that, whenever a program change requires modification of local procedures, the CSEA is required to revise its internal procedural handbook and submit the revision to OCS within thirty days of the revision. The CSEA should carefully review the amended rules contained in this CSPMTL to determine whether they require the CSEA to update its internal procedural handbook.

**5101:12-50-12      Lump sum payments.**

(A) This rule describes the responsibilities of a payor and a child support enforcement agency (CSEA) regarding lump sum payments to be made to an obligor by a payor when the obligor is subject to income withholding pursuant to section 3121.03 of the Revised Code.

(B) The following definitions are applicable to this rule:

- (1) "Cash out of vacation pay" means income disbursed to an employee in lieu of actual vacation or leave taken. When a payor notifies a CSEA of a lump sum payment that is for a cash out of vacation pay, the CSEA shall proceed in accordance with this rule.
- (2) "Lump sum payment" means a supplemental payment that an obligor is receiving or is eligible to receive from a payor who has received an income withholding notice regarding the obligor.
- (3) "Obligor" has the same meaning as in rule 5101:12-10-30 of the Administrative Code.
- (4) "Payor" has the same meaning as in rule 5101:12-50-10 of the Administrative Code.

(C) In accordance with division (A)(11) of section 3121.037 of the Revised Code, a payor is required to do all of the following:

- (1) Notify the CSEA of any lump sum payment of any kind of one hundred fifty dollars or more that is to be made to an obligor for whom the payor has received an income withholding notice regarding the obligor. The payor must notify the CSEA of the lump sum payment:
  - (a) No later than forty-five days before the lump sum payment is to be made; or
  - (b) On the date that the payor determines the lump sum payment is due the obligor when that date is less than forty-five days before the payment is to be made.
- (2) Hold the lump sum payment for thirty days after the date on which the lump sum payment would otherwise have been paid to the obligor.
- (3) Upon receipt of an order from the court or CSEA that issued the support order, pay all or a specified amount of the lump sum payment to the child support payment central (CSPC) within the office of child support.

- (a) If the lump sum payment is earnings as defined in section 302(a) of the "Consumer Credit Protection Act," (CCPA), 15 U.S.C. 1672(a)(5/1968), the sum of the amount to be withheld and any fee withheld by the payor as a charge for its services may not exceed the maximum amounts permitted under section 303(b) of the CCPA, 15 U.S.C. 1673(b)(11/1978).
  - (b) If the lump sum payment is other than earnings, the amount to be withheld is not subject to these limits.
- (D) The CSEA shall, upon notification by a payor that a lump sum payment of one hundred fifty dollars or more is to be made to the obligor, determine whether the obligor has any arrears or is in default under the support order.

When an obligor had no existing arrears before the issuance of an income withholding or deduction notice and collections are received as a result of the income withholding or deduction notice in the amount required, the CSEA shall not consider the obligor as having arrears for the purpose of lump sum attachment when periodic temporary arrears are created due to a discrepancy between the payment schedule and the monthly obligation.

- (1) When the CSEA determines that the obligor is not in default or has no arrears, the CSEA shall ~~issue the JFS 07726, "Administrative Order for Release or Transmittal of Lump Sum Payment" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code) or JFS 07727, "Administrative Order For Release Of Lump Sum Payment" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code) requiring the immediate release of the full amount of the lump sum payment to the obligor.~~
- ~~(a) In the case of an administrative child support order, issue an administrative order directing the payor to immediately pay the full amount of the lump sum payment to the obligor; or~~
  - ~~(b) In the case of a court support order, issue a notice to the court recommending that the lump sum payment be released to the obligor.~~
- (2) When the CSEA determines that the obligor has arrears or is in default, the CSEA shall ~~issue the JFS 07726 to the payor and issue a copy of the JFS 07726 to the obligor. The CSEA shall require the payor to transmit the least of:~~
- (a) The total arrears;
  - (b) The amounts allowed by section 303(b) of the CCPA, 15 U.S.C. 1673(b), if applicable; or

(c) The amounts allowed by applicable state or tribal law.

~~(a) In the case of an administrative child support order, issue the JFS 07726, "Administrative Order for Transmittal of Lump Sum Payment" (effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to the payor and issue a copy of the JFS 07726 to the obligor. The CSEA shall require the payor to transmit the least of:~~

~~(i) The total arrears;~~

~~(ii) The amount allowed by section 303(b) of the CCPA, 15 U.S.C. 1673(b), if applicable; or~~

~~(iii) The amounts allowed by applicable state or tribal law.~~

~~(b) In the case of a court support order, issue a notice to the court that a lump sum payment is to be made to the obligor. The notice shall include the amount of the lump sum payment, when known, and the amount of the arrears. The CSEA shall recommend to the court that the court issue an order requiring the payor to transmit the least of:~~

~~(i) The total arrears;~~

~~(ii) The amounts allowed by section 303(b) of the CCPA, 15 U.S.C. 1673(b), if applicable; or~~

~~(iii) The amounts allowed by applicable state or tribal law.~~

(E) Should the CSEA receive a notice from a payor that a lump sum payment of less than one hundred fifty dollars is to be paid to an obligor who is subject to a court or administrative child support order, the CSEA may take action pursuant to paragraph (D) of this rule.

The CSEA shall document in its handbook of internal procedures when the CSEA will use the optional enforcement technique pertaining to lump sum payments of less than one hundred fifty dollars.

(F) In accordance with section 3121.0311 of the Revised Code, for workers' compensation claims pending or filed on or after June 30, 2006, the administrator of the bureau of workers' compensation or a self-insuring employer is responsible for the deduction of attorney's fees and necessary expenses before notifying the CSEA of the lump sum.

The administrator of the bureau or self-insuring employer is not required to notify the CSEA of the lump sum when, following the deduction of attorney's fees and necessary expenses, the balance is less than one hundred fifty dollars.



Effective: 2/11/2019

Five Year Review (FYR) Dates: 4/1/2023

CERTIFIED ELECTRONICALLY

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Certification

01/28/2019

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Date

Promulgated Under: 119.03

Statutory Authority: 3125.25

Rule Amplifies: 3121.03, 3125.03, 3121.12, 3121.0311, 3121.037

Prior Effective Dates: 04/01/1989, 06/01/1990, 07/15/1992, 01/01/1998,  
12/01/2002, 09/01/2005, 08/15/2007, 02/01/2013,  
02/01/2016, 04/01/2018

5101:12-50-20

**State income tax refund offset program.**

- (A) This rule and its supplemental rules describe the process to submit overdue ~~child~~ 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 ~~child~~ support or overpaid child support.
  - (2) "Debtor" means an individual who owes overdue ~~child~~ support or has received overpaid child support.
  - (3) "Eligible debt" means overdue ~~child~~ 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 ~~child~~ support" means the accrued, unpaid amount of:
    - (a) Child support;
    - (b) Spousal support, ~~if it is included as part of child support order~~; 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 required 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 shall designate one person to be the offset coordinator to facilitate the offset process.

Effective: 2/11/2019  
Five Year Review (FYR) Dates: 10/24/2018 and 02/11/2024

CERTIFIED ELECTRONICALLY

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01/28/2019

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Date

Promulgated Under: 119.03  
Statutory Authority: 3125.25  
Rule Amplifies: 3125.03, 3121.04  
Prior Effective Dates: 05/01/1986 (Emer.), 07/20/1986, 09/01/1986 (Emer.),  
11/01/1986, 11/15/1986, 05/07/1987, 06/12/1987  
(Emer.), 09/01/1987, 12/01/1987 (Emer.), 02/29/1988,  
11/11/1988, 08/09/1990, 04/01/1991, 07/01/1992,  
02/11/1993, 09/01/1994, 07/01/1998, 05/15/1999,  
08/01/2001, 12/17/2004, 07/15/2008

**5101:12-50-20.1 Pre-offset notice and income tax refund offset review.****(A) Pre-offset notice.**

The office of child support will issue one of the following pre-offset notices to the debtor's last known address before submitting an eligible debt to the Ohio department of taxation (ODT) for state income tax refund offset:

- (1) The JFS 01834, "Notice of Ohio Income Tax Refund Offset for Child Support Overpayment" (~~12/2004~~effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to a debtor who has received overpaid child support; or
- (2) The JFS 01835, "Notice of Ohio Income Tax Refund Offset for Overdue Support" (~~rev. 8/2005~~effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to a debtor who owes overdue ~~child~~ support.

**(B) Income tax refund offset review.**

- (1) The debtor or the debtor's representative may request an income tax refund offset review to contest any of the following:
  - (a) Whether the person to whom the notice was issued is the debtor;
  - (b) The amount of the debt owed; or
  - (c) Whether the submittal for state income tax refund offset may be appropriate.
- (2) The debtor or debtor's representative must request the administrative review within thirty days from the date on the JFS 01834 or JFS 01835, by completing and returning the last page of the JFS 01834 or JFS 01835 to the child support enforcement agency (CSEA) with administrative responsibility for the support order that is being contested.

Within ten days of receipt of the request for an income tax refund offset review, the CSEA shall issue to the debtor or the debtor's representative:

- (a) The JFS 01850, "Notice of Scheduled Income Tax Refund Offset Review" (~~rev. 7/2008~~effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), when the debtor or the debtor's representative is contesting any of the items listed in paragraph (B)(1) of this rule. When the CSEA issued a JFS 01835 to the debtor, the CSEA shall issue a JFS 01850 to the obligee when the case is non-Ohio works first or medicaid only.

- (b) The JFS 01851, "Notice of Denial of Request for Income Tax Refund Offset Review" (~~rev. 7/2008~~effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), when the debtor or the debtor's representative requests an income tax refund offset review but is not contesting any of the items listed in paragraph (B)(1) of this rule.
- (3) The CSEA shall complete a scheduled income tax refund offset review within thirty days of the request for an income tax refund offset review.
  - (a) The CSEA shall assign the income tax refund offset review to a CSEA staff member with both knowledge of the case and authority to update the case record.
  - (b) The CSEA staff member shall examine any proof the debtor or the debtor's representative presents to substantiate the debtor's claim that the information on the JFS 01834 or JFS 01835 is incorrect.
- (4) The debtor or the debtor's representative may ask the CSEA to reschedule the income tax refund offset review when there are circumstances that reasonably prevent attendance. The request must be received by the CSEA no later than the day before the scheduled income tax refund offset review.
  - (a) The CSEA shall approve the request to reschedule the income tax refund offset review when the request is timely and the circumstances would reasonably prevent attendance by the debtor or the debtor's representative.

When the CSEA approves the request to reschedule the income tax refund offset review, the CSEA shall issue a JFS 01853, "Notice Regarding Request to Reschedule Income Tax Refund Offset Review" (~~rev. 7/2008~~effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to the debtor or the debtor's representative and, to the other party if the other party was issued a JFS 01850, at least five days prior to the date of the rescheduled income tax refund offset review.
  - (b) The CSEA may deny the request to reschedule the income tax refund offset review when:
    - (i) The request is not timely; or
    - (ii) The circumstances would not reasonably prevent attendance by the debtor or the debtor's representative.

When the CSEA denies the request to reschedule the income tax refund offset review, the CSEA shall issue the JFS 01853 within ten days to notify the debtor that the income tax refund offset review will not be rescheduled.

- (c) The CSEA may deny a second request to reschedule the income tax refund offset review from the same individual.
- (5) Within ten days of the date the CSEA completes the administrative review for income tax refund offset, the CSEA shall issue the result of the administrative review to the debtor and to the other party. The CSEA's decision is final and enforceable.

Effective: 2/11/2019

Five Year Review (FYR) Dates: 10/24/2018 and 02/11/2024

CERTIFIED ELECTRONICALLY

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Certification

01/28/2019

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Date

Promulgated Under: 119.03  
Statutory Authority: 3123.823, 3125.25  
Rule Amplifies: 3123.82, 3123.821, 3123.822, 3123.823  
Prior Effective Dates: 05/01/1986 (Emer.), 07/20/1986, 09/01/1986 (Emer.),  
11/01/1986, 11/15/1986, 05/07/1987, 06/12/1987  
(Emer.), 09/01/1987, 12/01/1987 (Emer.), 02/29/1988,  
11/11/1988, 08/09/1990, 04/01/1991, 07/01/1992,  
02/11/1993, 09/01/1994, 07/01/1998, 05/15/1999,  
08/01/2001, 12/17/2004, 07/15/2008, 07/15/2013



5101:12-50-20.2      **Overdue support.**

(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.

Replaces: 5101:12-50-20.2

Effective: 2/11/2019

Five Year Review (FYR) Dates: 02/11/2024

### CERTIFIED ELECTRONICALLY

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Certification

01/28/2019

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Date

Promulgated Under: 119.03

Statutory Authority: 3123.823, 3125.25

Rule Amplifies: 3123.82, 3123.821, 3123.822, 3123.823

Prior Effective Dates: 05/01/1986 (Emer.), 07/20/1986, 09/01/1986 (Emer.),  
11/01/1986, 11/15/1986, 05/07/1987, 06/12/1987  
(Emer.), 09/01/1987, 12/01/1987 (Emer.), 02/29/1988,  
11/11/1988, 08/09/1990, 04/01/1991, 07/01/1992,  
02/11/1993, 09/01/1994, 07/01/1998, 05/15/1999,  
08/01/2001, 12/17/2004, 07/15/2008

5101:12-50-20.3      **Overpaid child support.**

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

- (1) All current child support orders pertaining to this obligor and obligee and their children in common have been terminated by a court or administrative order;
- (2) A court or administrative order has established:
  - (a) That the obligee has received a child support overpayment; and
  - (b) The amount of the child support overpayment;
- (3) The overpaid child support balance is not less than one hundred fifty dollars;
- (4) The obligor has submitted a JFS 01854 "Request for Collection of a Child Support Overpayment" (~~rev. 12/2004~~effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to the child support enforcement agency (CSEA) for collection of the child support overpayment; and
- (5) The office of child support (OCS) has issued a JFS 01834 "Notice of Ohio Income Tax Refund Offset for Child Support Overpayment" (~~rev. 12/2004~~effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to the debtor.

(B) Within five days of receiving a JFS 01854, the CSEA shall determine whether the overpaid child support is eligible for state income tax refund offset submittal.

(C) Until the process is fully automated, the CSEA shall submit the completed JFS 01854 to OCS within five business days of determining that the child support overpayment is eligible for state income tax refund offset submittal.

(D) Within fifteen days of determining that the request for state income tax refund offset is not eligible for state income tax refund offset submittal, the CSEA shall issue the JFS 01852 "~~Notice of~~ Decision on Request for Collection of Child Support Overpayment" (~~12/2004~~effective or revised effective date as identified in rule 5101:12-50-99 of the Administrative Code), to the obligor.

(E) The debtor or the debtor's spouse who has filed for bankruptcy protection 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).

Effective: 2/11/2019  
Five Year Review (FYR) Dates: 10/24/2018 and 02/11/2024

CERTIFIED ELECTRONICALLY

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Certification

01/28/2019

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Date

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11/11/1988, 08/09/1990, 04/01/1991, 07/01/1992,  
02/11/1993, 09/01/1994, 07/01/1998, 05/15/1999,  
08/01/2001, 12/17/2004, 07/15/2008

5101:12-50-50

**Judicial enforcement actions.**

(A) This rule describes judicial enforcement actions that a child support enforcement agency (CSEA) with administrative responsibility is required to or may take in addition to other enforcement actions described in division 5101:12 of the Administrative Code. The enforcement actions described in this rule require the filing of a judicial motion or complaint. The CSEA shall consult with its legal counsel regarding the proper filing of actions described in this rule.

(B) Required judicial enforcement ~~actions~~action that ~~CSEAs~~the CSEA shall take.

In accordance with section 3123.19 of the Revised Code, if the CSEA determines that an obligor in default under a support order has a claim against another person or is a party in a pending judicial action, the CSEA shall immediately file either a motion to intervene or a creditor's bill with the court in which the action is pending.

~~(1) In accordance with section 3123.19 of the Revised Code, if the CSEA determines that an obligor in default under a support order has a claim against another person or is a party in a pending judicial action, the CSEA shall immediately file either a motion to intervene or a creditor's bill with the court in which the action is pending.~~

~~(2) In accordance with sections 3123.14 and 3123.15 of the Revised Code, when the child support order is terminated for any reason, the obligor is or was in default at any time under the support order, and the obligor owes arrears after the termination of the order, the obligee may submit an application to the CSEA to obtain a judgment, execution of a judgment, or take any appropriate enforcement action. The CSEA shall commence the action within twenty days after completion of such application by the obligee to obtain an order to address the arrears.~~

(C) Discretionary judicial enforcement actions that the CSEA may take. This paragraph does not preclude a CSEA from taking any additional judicial enforcement actions that may be appropriate, but are not listed in this rule.

(1) In accordance with the provisions of section 2705.031 of the Revised Code, the CSEA may file a contempt action against an obligor for failure to pay support.

(2) In accordance with section 2117.06 of the Revised Code, a CSEA may file a claim against the estate of an obligor who is deceased for the purpose of collecting any arrears that are due under the support order.

(3) In accordance with section 3123.182 of the Revised Code, a CSEA may file an action for execution on a certified pay-off statement issued by a CSEA.

- (4) In accordance with sections 1336.01 to 1336.11 of the Revised Code, the CSEA may bring an action, subject to the limitations in section 1336.08 of the Revised Code, to obtain any relief the circumstances require against an obligor who makes a fraudulent transfer of assets or enters into a fraudulent obligation to avoid paying under the support order. Relief may include invalidation of the transfer or obligation to the extent necessary to satisfy the arrearage.
- (5) In accordance with the provisions of rule 65(A) (7/1/1970) of the Rules of Civil Procedure, the CSEA may file a request for a temporary restraining order with the court in which an action described in division 5101:12 of the Administrative Code has been filed if it appears to the CSEA that immediate and irreparable injury, loss or damage will result before the action can be heard.
- (6) In accordance with the provisions of Chapter 2329. of the Revised Code, the CSEA may file an action for execution against property owned by an obligor.
- (7) The CSEA may take action against a payor who fails to comply with the requirements of an income withholding or deduction notice as described in sections 3121.371 and 3121.381 of the Revised Code.
- (8) The CSEA may file an action requesting a court to join the CSEA as a party to an action to enforce a support order.
- (9) The CSEA may refer a case to the county prosecutor for possible criminal non-support action under section 2919.21 of the Revised Code.
- (10) In accordance with sections 3123.14 and 3123.15 of the Revised Code, when the child support order is terminated for any reason, the obligor is or was in default at any time under the support order, and the obligor owes arrears after the termination of the order, the obligee may submit an application to the CSEA to obtain relief. The CSEA shall commence the appropriate administrative or judicial action within twenty days after completion of such application.

Effective: 2/11/2019

Five Year Review (FYR) Dates: 3/1/2022

CERTIFIED ELECTRONICALLY

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Certification

01/28/2019

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Date

Promulgated Under: 119.03

Statutory Authority: 3125.25

Rule Amplifies: 1336.01, 3123.19, 3123.182, 3123.15, 3123.14,  
2919.21, 2705.031, 2117.06, 1336.11, 1336.10,  
1336.09, 1336.08, 1336.07, 1336.06, 1336.05,  
1336.04, 1336.03, 1336.02

Prior Effective Dates: 01/01/1987 (Emer.), 03/20/1987, 11/11/1988,  
10/01/1996, 01/01/1998, 12/01/2001, 04/18/2003,  
01/01/2006, 12/01/2006, 03/01/2012, 03/01/2017

5101:12-50-99

**Chapter 5101:12-50 forms - enforcement of the support order.**

The forms identified in this rule are referenced within various rules contained within division 5101:12 of the Administrative Code. The effective or revised effective dates of the forms are as follows:

- (A) JFS 01834, "Notice of Ohio Income Tax Refund Offset for Child Support Overpayment" (12/2004);
- (B) JFS 01835, "Notice of Ohio Income Tax Refund Offset for Overdue Support" (rev. 8/2005);
- (C) JFS 01850, "Notice of Scheduled Income Tax Refund Offset Review" (rev. 1/2016);
- (D) JFS 01851, "Notice of Denial of Request for Income Tax Refund Offset Review" (rev. ~~7/2008~~2/2019);
- (E) JFS 01852, "Decision on Request for Collection of Child Support Overpayment" (12/2004);
- (F) JFS 01853, "Notice Regarding Request to Reschedule Income Tax Refund Offset Review" (rev. ~~7/2008~~2/2019);
- (G) JFS 01854, "Request for Collection of a Child Support Overpayment" (rev. 12/2004);
- (H) JFS 04017, "Notice to Deduct Funds for Child and Spousal Support" (~~5/2012~~2/2019);
- (I) JFS 04043, "Notice to Payor/Office of Unemployment Compensation/Financial Institution to Terminate the Withholding from Obligor's Income/Assets" (rev. 12/2005);
- (J) JFS 04048, "Addendum to a Withholding Order" (rev. 11/2009);
- (K) JFS 07017 "Update of IRS Tax Refund Offset Submittal" (rev. 4/2018);
- (L) JFS 07021, "Authorization to Include Delinquent Obligor on Poster" (04/92);
- (M) JFS 07022, "Notice to Obligor: Inclusion on Poster" (04/92);
- (N) JFS 07023, "Selection for 'Most Wanted List'" (04/92);
- (O) JFS 07024, "'Most Wanted List' Fact Sheet" (04/92);
- (P) JFS 07073, "Request to Submit a Case to U.S. District Court" (rev. 12/2006);



- (Q) JFS 07544, "Administrative Review for Income Tax Refund Offset Review Results" (rev. 1/2016);~~and~~
- (R) JFS 07726, "Administrative Order for Release or Transmittal of Lump Sum Payment" (rev. ~~4/2018~~2/2019); and
- (S) JFS 07727, "Administrative Order for Release of Lump Sum Payment" (2/2019).

Effective: 2/11/2019

Five Year Review (FYR) Dates: 10/24/2018 and 02/11/2024

CERTIFIED ELECTRONICALLY

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