



**Department of  
Taxation**

P.O. Box 182402  
Columbus, OH 43218-2402

**For Your Reference**  
Letter ID: L0000574322  
Notice Date: October 4, 2023  
**Response Date: October 25, 2023**

0000002  
BARRY BROWN AND JANE DOE  
123 E MAIN ST  
COLUMBUS OH 43215-5207

Primary ID: XXX-XX-7601  
Spouse ID: XXX-XX-7602

**YOUR 2022 OHIO INDIVIDUAL INCOME TAX REFUND IS BEING CONSIDERED FOR OFFSET**

Ohio and Federal laws require the Ohio Department of Taxation to offset all or part of your refund if you owe any of the following:

- Delinquent taxes to Ohio or to the Internal Revenue Service
- Premium payments to the Ohio Bureau of Workers' Compensation
- Back child/spousal support or public assistance payments to Ohio Job and Family Services.
- Miscellaneous debts to the Ohio Attorney General's Office

Payment is being considered for offset to the following agencies in the amounts listed below and your tax refund reduced accordingly. If this liability has been previously paid or you have questions, contact the agencies holding the debt at the telephone numbers provided below.

<b>Tax refund before offset *</b>			\$5,900.00
2020 Ohio Income Tax	Phone: (888) 297-2911	Assessment#: B0000000080926	\$3,589.89
Ohio Attorney General's Office	Phone: (877) 607-6400	Account Number: 12345678	\$400.00
<b>Amount released after offset</b> (Refunds less than \$1.01 will not be issued.)			\$1,910.11

\* Note: If the tax refund before offset differs from the refund requested on your original return, this may be a result of a line item correction that was made by the Ohio Department of Taxation to your original return, or a portion of your refund being captured to pay a previously issued assessment for this tax year. Refer to the variance notice issued by ODT for details.

If the "Amount released after offset" is \$1.01 or greater, the refund will automatically be issued within 60 days.

If you have any questions, a self-help library and FAQ's are available at [tax.ohio.gov/offset](https://tax.ohio.gov/offset), or you may contact the Department at the phone number listed below.

Ohio Department of Taxation

To expedite this process, complete one of the following two options below and submit it to the Department by October 25, 2023. Failure to respond timely will result in the overpayment being offset to the liabilities as described on page 1 of this notice and the results will be final. The amount to be released after offset will be automatically refunded to you within 60 days using the method requested on your return (e.g. direct deposit, paper check).

**OPTION #1: WE AGREE WITH THE OFFSET**

If you agree to allow your refund to offset the debts listed on page 1 of this notice, sign the statement below and respond electronically or by mail. Both taxpayers who jointly filed the return must sign to continue the processing of the refund and by signing both agree that the results are final.

We hereby agree to allow our tax refund to be applied towards the liabilities listed on page 1 of this notice.

X \_\_\_\_\_ Date \_\_\_\_\_  
Primary

X \_\_\_\_\_ Date \_\_\_\_\_  
Spouse

**OPTION #2: I AM ENTITLED TO TREATMENT AS A NON-LIABLE SPOUSE**

If you are a non-liable spouse, you may qualify to receive all or a portion of your refund. A non-liable spouse is one who has no liability for the referenced debt with the liable spouse. A non-liable spouse is entitled to a portion of the refund claimed on the return relating to the non-liable spouse's income and his/her Ohio income tax payments and withholding.

If you qualify as a non-liable spouse, follow the instructions below:

- Complete and sign the Non-Liable Spouse Worksheet; AND
- Include page 1 and 2 of Federal Form 1040, along with all supporting federal schedules where the non-liable spouse's income is reported on Federal Form 1040 (e.g. Federal Schedules C, E, F, etc.)
- All 1099s, K-1s and/or employer issued W-2s for the non-liable spouse are required to process the non-liable spouse worksheet.

The completed worksheet and requested documentation must be received by October 25, 2023. Pursuant to Ohio Adm. Code 5703-7-13, the Department will review and verify your calculations. If the Department determines a change is necessary, you will receive a second notice with updated amounts. Failure to provide the completed worksheet and documentation timely to the Department will result in the amounts listed on page 1 of the notice being final and your refund will be offset.

The Ohio Department of Taxation does not accept Federal 8379 Injured Spouse Allocation form.

October 4, 2023

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BARRY BROWN and JANE DOE

Tax Year: 2022

### Non-Liable Spouse Worksheet

1. Non-liable Spouse's Ohio income tax withholding (attach all employer issued W-2s, 1099s, K-1s)	
2. Non-liable Spouse's portion of Ohio estimated and extension payments	
3. Non-liable Spouse's total tax payments (line 1 plus line 2)	
4. Non-liable Spouse's portion of Federal Adjusted Gross Income (Included on Ohio IT 1040, line 1)	
5. Non-liable Spouse's portion of Ohio Schedule A Additions	
6. Non-liable Spouse's portion of Ohio Schedule A Deductions	
7. Non-liable Spouse's portion of Ohio Adjusted Gross Income (line 4 plus line 5 minus line 6)	
8. Ohio Adjusted Gross Income (Ohio IT 1040, line 3)	
9. Divide line 7 by line 8	
10. Total Ohio Tax liability (Ohio IT 1040, line 13)	
11. Multiply line 9 by line 10	
12. Non-liable Spouse's Refund (line 11 subtracted from line 3) *If line 11 is more than line 3 enter 0*	\$

I declare under penalties of perjury that this worksheet is true, correct and complete.

X \_\_\_\_\_ Phone # \_\_\_\_\_  
Signature of Non-Liable Spouse

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# COVER LETTER RESPONSE PAGE



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## How to Respond to the Ohio Department of Taxation:

### 1. ELECTRONIC OPTIONS (PREFERRED)

- **eServices document upload via OH|TAX account –**
    - To login or create an OH|TAX eServices account, visit [tax.ohio.gov/myportal](https://tax.ohio.gov/myportal).
- OH|TAX account benefits:**
- Quick, Easy and Secure!
  - Upload and view all correspondence sent through OH|TAX eServices
  - View and print correspondence received from the Department
  - View and print return transcripts
  - FREE Return filing including amendments
  - Direct email communication
- **eServices document upload via Guest Upload –**
    - To upload documents without an account, visit [tax.ohio.gov/reply](https://tax.ohio.gov/reply) and select “Respond to a Notice”

### 2. PAPER OPTION

- **MAILING DOCUMENTATION** - If you do not wish to upload documentation using one of the preferred electronic response options above and would like to mail in correspondence:

**REQUIREMENT- INCLUDE THIS COVER PAGE WITH YOUR RESPONSE.** This will assist the Department to ensure proper routing and processing of your documentation.

Mail your response to:  
**Ohio Department of Taxation**  
**P.O. Box 182402**  
**Columbus, OH 43218-2402**

**Note:** If responding with payment and no correspondence, this coversheet can be discarded.

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