



APPLICATION FOR ADMINISTRATIVE REVIEW OF INCOME TAX REFUND OFFSET

The Administrative Review of Income Tax Refund Offset Program provides taxpayers with an opportunity to request a refund of all or a portion of the amount of their income tax refund offset by the Ohio Attorney General by showing the underlying debt is not owed. An Administrative Review of Income Tax Refund Offset (“Administrative Review”) is available if a taxpayer(s) satisfies the following eligibility requirements:

1. The Administrative Review process is only available for state debt that has been certified to the Office of the Ohio Attorney General for collection pursuant to Ohio Revised Code 131.02.
2. An Administrative Review is not available if applicable law provided the taxpayer with an opportunity to appeal the debt prior to offset.
3. Allegations that the offset will cause economic hardship will not be considered.
4. Administrative Reviews are not available for a taxpayer alleging he or she is non-liable spouse.
5. An Application for Administrative Review ("Application") must be completed in full and signed and dated by the taxpayer(s).
6. A copy of the Notice of Income Tax Refund Offset (“Notice”), issued by the Ohio Department of Taxation, must be attached to the Application for Administrative Review.

INSTRUCTIONS:

- Type or print in ink.
- Complete this Application in full and provide a copy of all supporting documentation (including a copy of the Notice of Income Tax Refund Offset and/or prior billing you received regarding the debt). If you choose to submit an affidavit, you must submit a signed, original affidavit. Otherwise, keep all original documents in your possession.
- If the Application is incomplete and/or all supporting documentation is not provided, your application cannot be processed.

- The administrative review is limited to a review of the Application and all documentation submitted at the time of application or gathered by the Ohio Attorney General's office in the course of the Administrative Review.
- The Application must be signed and dated.
- Retain a copy of the original Application and fax confirmation sheet, once submitted, for your records.

If you have questions or require further assistance, contact the Ohio Attorney General's Collections Enforcement Section at (614) 466-4510. Please fax the signed, dated and completed Application along with a copy of all supporting documentation to:

**The Ohio Attorney General
Collections Enforcement Section
Administrative Review Refund Offset
Fax Number: (866) 569-9816**

I. Contact information:

Name: _____

Social Security Number: _____

Date of Birth: _____

Current Address: _____

Former address(es) at time of Offset Tax Year. Provide time periods during which the taxpayer resided at each address identified:

Telephone Number(s): _____

Email Address(es): _____

II. Basis for Application:

I hereby request an Administrative Review of this income tax offset for the following reason(s) (please circle the number of the appropriate response):

1. I have paid all or a portion of this debt.
2. Mistaken Identity
3. Bankruptcy
4. Other: _____

AMOUNT OF TAXPAYER CLAIM FOR REFUND: \$ _____

III. Information about your income tax refund offset:

Notice ID# and date of Notice of Income Tax Refund Offset:

IV. Explain your reasons for disputing the offset and attach legible copies of all supporting documentation (i.e. proof of payment, original mistaken identity affidavit, and proof of bankruptcy filing).

Offset for Tax Year: _____ Amount of offset: _____

- 1) Incorrect amount of offset:

2) State debt already paid:

3) Mistaken identity (the debt to which my tax refund was applied is not my debt):

Note: A mistaken identity affidavit must also be completed and enclosed if it serves as the basis of your Application for Administrative Review. The affidavit is available on the website of the Attorney General of Ohio:

<http://www.ohioattorneygeneral.gov/Files/Forms/Forms-for-Business-and-Nonprofit/Collections-Forms/Mistaken-Identity-Affidavit.aspx>

4) Bankruptcy (please include the court where your bankruptcy was filed and the case number):

5) Other: :

V. Supporting Documentation

I have attached the following information and/or documentation to support my Application for Administrative Review of Income Tax Refund Offset:

	Document Type	Date	Description
1)	_____	_____	_____
2)	_____	_____	_____
3)	_____	_____	_____
4)	_____	_____	_____
5)	_____	_____	_____

*****A copy of the Notice of Income Tax Refund Offset being contested MUST be attached to the Application for Administrative Review of Income Tax Refund Offset Application*****

Please sign and date this Application:

I certify by my signature below that the information, documents and statements contained in this Application for Administrative Review of Income Tax Refund Offset, are true, accurate and complete to the best of my knowledge.

Signed: _____

Print name: _____

Date: _____

PLEASE FAX THIS ENTIRE SIGNED & DATED FORM AND ALL REQUIRED DOCUMENTATION TO:

**The Ohio Attorney General
Collections Enforcement Section
Administrative Review Refund Offset
Phone: (614) 466-4510
Fax: (866) 569-9816**

***An Application for Administrative Review must be submitted via facsimile to the Ohio Attorney General's Office, Collections Enforcement Section at (866-569-9816 not later than 21 calendar days from the date appearing on the Ohio Department of Taxation's Notice of Income Tax Refund Offset. Save the fax confirmation sheet for your records. ***