

Request For Administrative Review Of Income Tax Refund Offset Eligibility & Procedure

Pursuant to R.C. 131.02, 5733.121, and 5747.12, all or part of a person's income tax refund may be offset to collect certified tax debt or other debt owed to the state of Ohio that has been certified as delinquent to the Office of the Ohio Attorney General ("OAG"), together with any fees, penalties and interest accrued or assessed or which subsequently accrues or is assessed on the debt(s). The Ohio Department of Taxation mails a notice to taxpayers at their last known mailing address detailing the reason and amount of the income tax refund offset.

The Administrative Review of Income Tax Refund Offset Program ("Administrative Review Program") provides taxpayers with an opportunity to request a refund of all or a portion of the amount of income tax refund offset by the Ohio Attorney General by demonstrating the underlying debt is not owed. For example, a refund request would be granted if the taxpayer proves the underlying debt was paid prior to offset. The administrative review is based upon governing law and consideration of information provided by the taxpayer and gathered by the Ohio Attorney General's Office during the Administrative Review process. A taxpayer must demonstrate they are entitled to a refund of all or a portion of the amount of their income tax refund. The taxpayer must show that the offset was erroneous. An administrative review will not consider nor determine the validity of the underlying debt.

Eligibility:

If a taxpayer applying for an Administrative Review ("Applicant") cannot satisfy the following requirements, the Applicant is ineligible to participate in the Administrative Review Program:

- 1) An Administrative Review is only available for state of Ohio debt that has been certified to the OAG for collection pursuant to Ohio Revised Code 131.02.
- 2) An administrative review is not available if applicable law provided the Applicant with an opportunity to appeal the debt prior to offset.
- 3) Allegations that the offset will cause economic hardship will not be considered. Individuals who are seeking relief from the underlying debt due to economic hardship are encouraged to explore the OAG's Offer-in-Compromise (OIC) program. Information about the OIC program can be found at:

<http://www.ohioattorneygeneral.gov/Business/Collections>.
- 4) An administrative review is not available for those taxpayers alleging they are a non-liable spouse. If you are alleging that all or a portion of your income tax refund should not be subject to offset because you are a non-liable spouse, please review the non-liable spouse instructions provided to taxpayers on the Ohio Department of Taxation's web site in the section entitled, "Notice of Proposed Income Tax Refund Offset."

- 5) An Application for Administrative Review of Income Tax Refund Offset must be completed in full and signed and dated by the taxpayer(s).
- 6) A copy of the Notice of Income Tax Refund Offset, issued by the Ohio Department of Taxation, must be attached to the Application.

Procedure:

A signed, dated and complete Application for Administrative Review of Income Tax Refund Offset must be submitted via facsimile to the OAG office by fax to (866) 569-9816 not later than **twenty-one (21) calendar days** from the date appearing on the Notice of Income Tax Refund Offset issued by the Ohio Department of Taxation (“Notice”). A copy of the Notice must be attached to the Application.

Within ninety (90) days following the receipt by the OAG of an Application, the taxpayer will receive:

- 1) A written decision outlining the information gathered by the OAG and/or submitted by the Applicant for consideration at the time the Application was received and the findings made based upon a review of the law and facts, or
- 2) A status update advising the taxpayer of the date by which a written decision is expected to be made upon the Application.

An Application may only be made once for each tax year in which an offset is made against a taxpayer’s income tax refund.

The Administrative Review of Income Tax Refund Offset Program does not create any right or benefit, substantive or procedural, enforceable at law or in equity by a taxpayer against the state of Ohio or any of its agencies, officers, elected officials, its employees or any other person.

**ALL DETERMINATIONS ARE FINAL AND NOT SUBJECT TO
APPEAL**