



Tax Refund Intercept

One of the CSEA's enforcement techniques is the tax refund intercept program for the Internal Revenue Service (IRS) and the Ohio Department of Taxation (ODT) that is done through our statewide computer system, SETS. The Social Security Number of the Obligor is submitted to the IRS or ODT when there are arrears, even if there is an unpaid balance upon which, the Court has ordered monthly payments. An Obligor's tax refund may be intercepted even if he/she is currently paying in order to reduce arrears balance.

Your case must meet the following criteria:

- A valid court order or an administrative order for support is needed.
- Obligor must file, be eligible for a tax refund and not owe any other government agency.
- A verified Social Security Number for the Obligor is necessary.
- An Application For Services signed by the Obligee is needed on file.
- State of Ohio tax returns are intercepted if there is at least \$150.00 in arrears.
- Federal tax returns are intercepted on non-public assistance cases where the arrears are \$500.00 or greater (See the Public Assistance information sheet).
- Federal tax returns are intercepted for public assistance cases where the arrears are \$150.00 or greater (See the Public Assistance information sheet).
- Public assistance arrears get paid first before the Obligee on a Federal tax return.
- An Obligee's arrears are met first on an State of Ohio tax return prior to public assistance arrears.
- The State of Ohio will not intercept refunds on cases that are spousal support only.
- Joint tax return refunds are held for six (6) months prior to being released.
- There is no age limit for the child if the money is due public assistance on State of Ohio and Federal tax intercept.



Important Tax Phone Number:

State: 1-800-282-1780

Federal: 1-800-304-3107