The proper interpretation and application of Law 11 have been evolving in recent years. To this end, the International Board has provided detailed definitions of the ways in which a player may become involved in active play (Law 11, International Board Decision 2). On August 17, 2005, a Circular from the FIFA further clarified some of the confusion regarding whether "touching the ball" was a requirement for "interfering with play" (emphasis added):

- A player in an offside position may be penalized before playing or touching the ball if, in the opinion of the referee, no other teammate in an onside position has the opportunity to play the ball.
- If an opponent becomes involved in the play and if, in the opinion of the referee, there is potential for physical contact, the player in the offside position shall be penalized for interfering with an opponent.

To "interfere with play" means that the attacker must touch the ball or make a play for the ball. While "touching the ball" is obvious, an attacker has not made a play for the ball if, in fact, he does not move toward the ball or does not move any part of his body in an attempt to touch a ball played toward him. It is not correct to consider "in the area of active play" to be the same as "involved in active play" -- merely being near the ball is not enough to judge that the attacker is involved in active play. The attacker must act to play the ball, though the "action" does not have to include touching the ball.

To "interfere with an opponent" means that an opponent must actually be prevented from playing or being able to play the ball by clearly blocking the opponent's line of vision or direction of movement or by "making a gesture or movement which, in the opinion of the referee, deceives or distracts an opponent." To be deceived or distracted, however, the opponent must be within some reasonable distance of the play.
There is no hard and fast test of "nearness" beyond the opinion of the referee but the interference with an opponent must be clear (not just hypothetical or theoretically possible) before deciding that an offside violation has occurred.

In the attached USL clip, Miami player Romario is in an obvious offside position when the ball is last touched by his teammate, Gil, and Gil then plays the ball forward almost directly toward Romario. However, Romario neither touches nor makes any play for the ball. Furthermore, there is no opponent close enough to be reasonably obstructed or impeded in any way nor does Romario make any gesture or movement which could reasonably be considered deceptive or distracting. Gil proceeds to run forward, takes control of his own pass, moves farther downfield from Romario, and then passes the ball back to Romario who ultimately scores a goal. The goal was valid and, in particular, there was no offside offense during any part of this sequence of play.

In a situation such as this, neither the referee nor the lead assistant referee should assume that Romario will play the ball simply because it was sent in his direction. They must wait to see if Romario touches the ball, makes a play toward the ball, or moves in such a way as to obstruct, impede, deceive, or distract an opponent who is close enough that the opponent is prevented from participating in the play.