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From:

Sent: Thursday, February 05, 2009 4:46:45 PM

To:

Cc:

Subject: Your question

The Service may not refund or credit an overpayment after the refund statute expiration date (RSED). Thus, in your case, the funds can't be refunded or credited because it is beyond the RSED. Transferring the funds to excess collections is appropriate. If you have any questions, please contact me.