

ID: CCA-169156-09

Number: **200907031**

Office:

Release Date: 2/13/2009

UILC: 6330.00-00

From:

Sent: Tuesday, January 06, 2009 1:56 PM

To:

Cc:

Subject: Refund in CDP case

If the assessment we applied the payment to is abated as invalid, then we can refund the resulting overpayment to the taxpayer assuming there are no statute of limitations issues for the refund.