

ID: CCA_2010050411000441

Number: **201022020**

Office:

Release Date: 6/4/2010

UILC: 6402.00-00

From:

Sent: Tuesday, May 04, 2010 11:00:07 AM

To:

Cc:

Subject: refund claim protests

Each separate employer is a separate taxpayer and for one person to be able to centralize communications, presumably POAs would be needed by each taxpayer.

As for contact on IRS side, yes, I would think that would come from Appeals.