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From:

Sent: Tuesday, May 31, 2011 10:47:23 AM

To:

Cc:

Subject: RE: CDP cases and overpayments - where does the 2 year lookback period start

Is the question whether the taxpayer's request for a CDP hearing can qualify as an informal claim for refund? Possibly yes, maybe depending on whether the taxpayer specifically requested a refund in the request.