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Release Date: 6/24/2011

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From:

Sent: Tuesday, May 31, 2011 11:14:37 AM

To:

Cc:

Subject: RE: Request for a Collection due process hearing.pdf

There normally has to be something in writing requesting a refund that we can deem an informal claim, whether it is on the CDP hearing request, Tax Court petition, or other communication with Appeals during the CDP hearing.