



Notice	CP188	
Tax period		
Notice date	February 2, 2009	
Employer ID number		
To contact us	Phone	

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Message about your	Form	

We're delaying your refund while we review your account

We're delaying the refund of your Form

overpayment of \$ because we need to make sure you don't owe other taxes.

What you need to do

- You don't need to do anything. You should receive a refund for your overpayment of \$ _____, plus any interest, within 6-8 weeks as long as you don't owe other tax or debts we're required to collect.
- If we determine you owe other taxes, we'll apply your overpayment to
 the outstanding tax debt. You'll receive a notice explaining how we
 applied the money and a check for the remaining balance, if there is
 one.

Additional information

- Visit www.irs.gov/cp188.
- For tax forms, instructions, and publication, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.