Form	12509
(Janua	ry 2005)

Statement of Disagreement

Purpose of form: You can use this form to explain why you disagree with the Internal Revenue Service (IRS) Determination concerning relief from joint and several liability for a joint return under Internal Revenue Code sections 6013(e), 6015(b), 6015(c), or 6015(f) in the letter you received with this form.

Note: You can use the back of this page or attached additional pages if you need more space.

CHECK HERE IF YOU ALSO WISH TO GO TO APPEALS	
Taxpayer Name:	Social Security Number
	Statement of Disagreement
I,, dis	sagree with the Internal Revenue Service determination because
true, correct and complete.	have examined this statement, and to the best of my knowledge and belief, it is
My Signature	Date

Daytime phone number

Best time to Call