Form	12509
(Janua	ary 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 Disagreen	nent	
I,, disagree with the Internal Reven	, disagree with the Internal Revenue Service determination because	
Under penalties of perjury, I declare that I have examined this statemer true, correct and complete.	it, and to the best of my knowledge and belief, it is	
My Signature	Date	

Daytime phone number

Best time to Call