Form 12509
(January 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, _____, disagree with the Internal Revenue Service determination because

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct and complete.

My Signature	Date
Daytime phone number	Best time to Call