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<br>– – |
|---|---|

**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 |