Form **12509**
(December 1999)

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 attach additional pages if you need more space.*

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