

# 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 -            -
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### Statement of Disagreement

I, \_\_\_\_\_, disagree with the Internal Revenue Service determination because

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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