

Innocent Spouse 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 (IRC) sections 6015(b), 6015(c), or 6015(f), or relief from community property laws on a separately filed return under IRC section 66(c). Refer to Publication 5, Your Appeal Rights and How to Prepare a Protest if You Don't Agree, for guidance on how to prepare this statement. You must sign and date this form where indicated under penalties of perjury.

Note: If filling this form out by computer the statement of disagreement will expand to fit the data you enter generating additional pages as needed upon exiting the field. If filling out this form by hand, attach additional pages if you need more space.

Taxpayer name	Social Security Number
Spouse name	Social Security Number
Tax year(s)	

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.

Taxpayer signature	Date
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Daytime telephone number	Best time to Call
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