

Form 15109

(Rev. January 2023))

Department of the Treasury
Internal Revenue Service

Request for Tax Deferment

OMB No. 1545-2286



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Form **15109**
(January 2023)

Department of the Treasury - Internal Revenue Service
Request for Tax Deferment

OMB Number
1545-2286

To be considered for tax deferment, please complete this form, and send it to us using the Document Upload Tool along with the required supporting documents. Refer to your notice CP04 for information on the Document Upload Tool. You can also send this form to us in the enclosed envelope or, you can fax it to us at 855-233-8562.



Section 1 - Combat Zone Information

Make sure to include dates of entry and exit from your service in any combat zones, contingency operations, or hazardous duty stations that began or ended during the periods on the attached notice. For qualifying areas, refer to Publication 3, Armed Forces Tax Guide, under the heading Combat Zone Defined.

Your name	SSN	Tax form and year
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Name of organization, employer or military department

Telephone number of organization, employer or military department

Name of combat zone or other area

Date of entry	Date of exit
Date of entry	Date of exit
Date of entry	Date of exit

Section 2 - Supporting Documentation

If you are a member of the military

- Please include a copy of your military orders showing your deployment dates for the combat zone or contingency operation.

If you are a civilian working for an employer contracted to the federal government

- Please include a copy of your Letter of Authorization.

If you don't have an authorization letter or military orders

- Please send us a written statement from your employer or the organization for whom you worked. The statement should include the dates you worked in the designated combat zone area or the hazardous duty station. Do the same for contingency operations.

Privacy Act and Paperwork Reduction Act Notice

We ask for this information to administer the internal revenue laws of the United States. The primary use of this information is to determine your eligibility for tax deferment based on service in a combat zone or contingency operation as provided for in Internal Revenue Code section 7508. Requesting this tax deferment is optional; however, if you chose to request tax deferment you must provide all information requested on this form. Not providing all or part of the information may prevent or delay processing your request; providing false or fraudulent information may subject you to penalties. Our authority to request this information is sections 6001, 6011, 6012, and 7508; section 6109 requires you to provide your taxpayer identification number on the form. We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may disclose this information to the Department of Defense or other Federal agencies or persons to obtain information about your service. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Preparing and sending the form to the IRS should involve 20 minutes. If you have comments concerning the accuracy of the time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to [IRS.gov/formcomments](https://www.irs.gov/formcomments). Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 15109 to this office; follow the instructions on the form.