

## JUSTIFICATION FOR CHANGE

This final regulation amends provisions under section 7502 of the Internal Revenue Code. In terms of potential information requirements, this version differs from the initial proposed regulations in the NPRM in that these regulations now provide that the Service will issue guidance establishing criteria to designate Private Delivery Services for purposes of establishing further prima facie evidence of delivery. We do not believe this change will result in an increased overall burden to taxpayers, as such change would likely result only in the shifting from one form of recordkeeping (registered or certified mail receipts from the US Postal Service) to another (receipts from designate Private Delivery Services).