

JUSTIFICATION FOR-NON MATERIAL CHANGE

The purpose of this notice is to extend the time in which an estate may file a Form 4768. Normally, in order to get the automatic 6-month extension, the Form 4768 would have to be filed within 9 months of the date of death. With our notice, for a certain group of estates we are granting extra time to get the Form 4768 in and get the extension. The only extra requirement is that we require an estate to note on the top of the Form 4768 that it is being filed under IR Notice 2012-21.

There is no change in burden associated with this notice.