

## **Justification Statement**

Added new section:

1) Under 26 CFR 1.6109-2(a)(2)(ii), for tax returns or refund claims filed after December 31, 2010, the identifying number of a tax return preparer is the individual's preparer tax identification number (PTIN) or such other number prescribed by the Internal Revenue Service. Accordingly, the Paid Preparer Use Only box of this form has been revised to reflect this new requirement.

2) The October 8, 2011 memo from TFP Review requires all instructions for forms to include a What's New paragraph describing the friendly-url webpage for the form. This paragraph has been added to the instructions for this form.

3) The October 11, 2011 memo from TFP Review requires certain BMF form instructions to have a reasonable-cause statement. This has been added to the form instructions.