

Non Material Change Justification

A supplemental affidavit has been developed for taxpayers whose tax preparer filed or altered his or her tax return without the taxpayer's knowledge or consent. This is to be attached to Form 14157. It has been determined that this will not significantly increase the burden already associated with Form 14157. There is no way at this time for IRS to estimate the number of responses it will receive of the new affidavit. However, in subsequent submissions IRS will provide an estimate based on the experienced response rate.