

Justification of Non-Material Change

The IRS is going to offer a Spanish translation of the Form 7200, Advance Payment of Employer Credits Due to COVID-19, (Form 7200-SP, Anticipo de Pago de Créditos del Empleador Debido al COVID-19). There is no change in burden, as the estimates were included during the emergency submission previously submitted for the English version. The agency is making the non-material/non-substantive change submission only to add the Spanish version of the form.