

Justification of Non-Material Change
Representation of taxpayers before the Internal Revenue Service
1545-0150

IRS is submitting a non-material change request to add an online version of Form 2848 to the OMB Control Number 1545-0150 - Representation of taxpayers before the Internal Revenue Service. The information collected by IRS is not changing. IRS is only providing an electronic method of submission. The electronic version is not expected to change the burden estimates at this time. The Tax Pro Account application is being launched to allow tax professionals with existing Centralized Authorization File (CAF) numbers to initiate and sign Power of Attorney (POA) requests online for processing.