

Note to: Glenn P. Kirkland  
IRS Reports Clearance Office  
Tax Forms and Publication SE:W:CAR:MP:T:T:SP

From: Kevin Cecco  
Chief, Statistical Support Section  
Statistics of Income RAS:S:S:S

Subject: OMB Approval Request for Penalty Focus Group– SOI-272

Please find attached, documentation needed by the Office of Management and Budget for their review of Penalty Focus Group– SOI-272 Focus Group. The burden associated with this study is 60 hours.

If you have any questions regarding this project, please direct them to me at (202) 874-0464.

Attachments:  
Cover Memorandum to OMB  
OMB Form 83-C  
Clearance Request  
Attachments  
    Screener  
    Moderator's Guide

NOTE TO THE REVIEWER OF: OMB Clearance #  
1545-1349

From: Kevin Cecco  
Chief, Statistical Support Section  
Statistics of Income RAS:S:S:S

Subject: OMB Approval for Penalty Focus Group– SOI-272

Please accept the enclosed materials for approval under the OMB Clearance package 1545-1349, "Cognitive and Psychological Research". In accordance with our agreement with OMB, I am submitting a brief description of the study and the materials to be used in the study at least two weeks in advance of the start of the study.

The total estimated burden for this study is 60 hours.

If there are any questions regarding this project, please direct them to me at (202) 874-0464.