

COMMITTEE ON GOVERNMENT SUBMISSIONS

REVIEWER CHECKLIST

Format Matters

- | | Yes | No |
|--|-----|----|
| 1. If the comments exceed 5 pages (single spaced) or assert a controversial position, is there an Executive Summary at the outset summarizing the principal points and suggestions made? | | |
| 2. Is there a standardized cover sheet? | | |
| 3. Do the citations conform in style to those shown in the COGS Citation and Style Manual and is the style used both rational and consistent? | | |
| 4. If the committee chair has indicated that the comments may involve a definable minority position, has a statement of minority position been included? | | |

Review Criteria

- | | Yes | No |
|---|-----|----|
| 1. Organization: Are the comments
Clearly written?
Well organized?
Internally consistent from a stylistic standpoint? | | |
| 2. Balance and Tone:
Are the substantive points --
Technically accurate?
Intellectually honest?
Not obviously unbalanced toward particular client interests?
Not obviously unbalanced toward results that reflect clearly bad tax policy?

Are suggestions practical and administrable? | | |

Yes No

Are issues addressed with fair, tightly reasoned arguments and not mere opinion?

Are alternative ways to address the policy objectives of the government discussed?

3. **Specific Language:** Do the comments avoid --
Hyperbole and rhetoric (words such as “ridiculous” and “totally unjustified”)?
The imperative (phrases such as “must be revised” instead of “we recommend”)?
The prescriptive (phrases such as “should be revised” instead of “it would be helpful”)?

NOTE: Should the answer to any of the foregoing questions be “No,” the COGS reviewer should advise the contact person of the particular problems raised by any negative response.

* * *

Reviewer Commentary (attach addendum if more space required).