

SAMPLE COVER PAGE

ABA SECTION OF TAXATION COMMENTS ON _____

These comments (“Comments”) are submitted on behalf of the American Bar Association Section of Taxation and have not been approved by the House of Delegates or Board of Governors of the American Bar Association. Accordingly, they should not be construed as representing the position of the American Bar Association.

Principal responsibility for preparing these Comments was exercised by _____ of the _____ of the Section of Taxation. Substantive contributions were made by _____, _____, _____, and _____. The Comments were reviewed by _____, Committee Chair. The Comments were further reviewed by _____ of the Section’s Committee on Government Submissions and by _____, Council Director, for the _____ Committee.

Although the members of the Section of Taxation who participated in preparing these Comments have clients who might be affected by the federal income tax principles addressed by these Comments, no such member or the firm or organization to which such member belongs has been engaged by a client to make a government submission with respect to, or otherwise to influence the development or outcome of, the specific subject matter of these Comments.

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