INSTRUCTIONS FOR COMPLETION OF THE COGS INITIATION FORM

Purpose:

An Initiation Form is necessary to ensure that COGS Members and Section Staff have adequate notice of comment projects so they may prepare to review and submit the comments in a timely fashion. In addition to submitting the Status Sheet during the initial stages of project development, it is also important to keep both the COGS Vice-Chair and Janet In (Section Staff) up-to-date on the status of the drafting, review, and final edits.

Be Sure to Consult Section 9 of the "Greenbook" Guide to Committee Operations for details about:

- Minority Positions – must they be included in the comments?
- Format of the Written Comments – standardized cover sheet, conflicts statement, executive summary requirement, etc.
- Coordinating with other committees with jurisdiction over the comments' subject matter.

Instructions:

**Item 1, Proposed Topic**
Provide a brief description of the subject matter as well as the administrative or regulatory action that prompts the comments. Please do not simply refer to a notice number, Revenue Procedure or Ruling number, a regulation number or a code section without a few words of description.

**Item 2, Deadline**
All technical comments must be prompted by a time-limited request from the government. Please enter the deadline date here.

**Item 3, Target Date for Draft**
Drafts must be forwarded to the COGS Reviewer (and copied to Janet In and the responsible COGS Vice-Chair) no less than 30 days prior to the Deadline to allow for COGS review, changes required by the review, and Section and any ABA approval required prior to submission. Subject to these requirements, please enter the target date for the draft to be submitted to the COGS Reviewer.

**Item 4, Originating Committee**
Which committee is heading the project?

**Item 5, Contact Person**
Please ensure that the person chosen as the Contact Person is generally accessible by phone and e-mail to answer any questions the COGS reviewer may have and to provide status updates regarding the project's progress.

**Item 6, Regulations Project**
Choose "yes" only if the comments are in response to Proposed Regulations.
Item 7, Primary Code Section
Enter the code section (or "n/a" if none) that is the subject matter of the comments. Other code sections that may be involved should be listed in Item 8.

It is very important that Originating Committees with secondary jurisdiction over relevant code sections notify committees that share jurisdiction and ensure those committees have the opportunity to participate in the project. If you need any assistance in determining committee jurisdiction after consulting the Committee Code Section Responsibility List, please contact Janet In. If you need any assistance notifying or coordinating the work of multiple committees please contact your committee's Council Director and the Vice-Chair (Committee Operations).

Item 8,
If the comments relate to multiple code sections, enter the sections not listed in Item 7 here.

Item 9,
Let us know if multiple committees are working on this project.

Item 10
Need researching, drafting, or editing help to meet the deadline? Would an international perspective add to the analysis?

Members with time to devote to a comments project look for opportunities on Young Lawyers / Diversity or Teaching Tax bulletin boards, and Foreign Lawyers Forum is looking for ways to get involved. If you would like to mention any specific needs or more information in the project's post, please send that information via email to Janet.In@americanbar.org.

What happens after the initiation form is submitted?

- Janet In will send the Contact Person a project number—this number should be included on all correspondence regarding the project.
- Janet In will determine the appropriate COGS Vice-Chair and inform him or her of the project.
- The COGS Vice-Chair will assign a reviewer from the COGS membership with interest and experience in the subject matter of the comments. The COGS Vice-Chair will provide the Contact Person with the Reviewer’s contact information.
- The Contact Person contacts the reviewer to let him or her know of any unusual length or complexity of the comments, or if the draft will not be ready by the target date (see Item 3). Copy the COGS Vice-Chair and Janet In on any correspondence.
- The Contact Person will send the COGS Reviewer the draft comments no later than fifteen days prior to the Deadline date and copies will also be sent to the COGS Vice-Chair and Janet In.
- The COGS Reviewer reviews the project and makes suggestions, corrections as necessary. The COGS Reviewer then communicates any changes to the Contact Person copying the COGS Vice-Chair and Janet In. The comments may not move forward without sign-off from the COGS Reviewer.
- The Contact Person arranges for any changes required and the COGS Reviewer signs-off.
- The Contact Person forwards the revised draft to the Council Director for the originating committee. Copies are sent to the COGS Vice-Chair and Janet In.
- Once the Council Director has agreed to sign-off on the comments (sometimes revisions are required), Janet In is sent the final draft and begins to seek the approval of Section Leadership and any ABA approval that may be required. (Revisions may still be required prior to these approvals.)
• Contact Person forwards to Janet In the names, titles, and email addresses (if available) of the persons to whom the comments are to be addressed and copied.

• Section and ABA sign-off.

• Comments are submitted.

Withdrawal or Termination of a Project: If a project is terminated, the Contact Person should immediately contact the COGS reviewer (if assigned), the responsible COGS Vice Chair, and Janet In.

Questions: Please direct all questions regarding the initiation form or the instructions to the COGS Chair, the responsible COGS Vice Chair, or Janet In.