REVIEWER CHECKLIST

Format Matters

☐ 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?
☐ Is there a standardized cover sheet?
☐ 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?
☐ 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

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?
   ☐ 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).