Drafting Process

Start
- Comment project in response to a government solicitation.

Notify Relevant Parties
- Complete Initiation Form and notify COGS Reviewer and Chair, VCGR and Section counsel at the outset of the project. Notify any other committee that may be interested in the subject matter. See Code Responsibility List for each committee’s jurisdiction.

Draft the Comments
- The comments should be objective, fair, intellectually honest, and respectful. Drafters should never allow personal or client interests to influence the content and the tone should be neutral.

Edit the Comments
- Consult the COGS Style Formatting Guide and previously submitted comments to ensure you are following the Section’s guidelines. You may want to engage a young lawyer to help with proofreading and citations. The Young Lawyers Forum committee can help you find one if necessary.

COGS Review Process

Committee Chair
- Committee chair must approve all committee submissions.

COGS Review
- Once a draft is ready for review, please submit the draft to your COGS reviewer and cc your Council Director. Most committees are assigned to a specific COGS reviewer and the others will be assigned as needed. COGS reviewers are asked to provide comments within one week. The COGS Reviewer will have questions and edits and this stage will require a back and forth process.

Section Approval
- Send to the VCGR, COGS Committee Chair and Section counsel. The VCGR will generally have edits and questions as well. Leave time for this stage of the review process.
- Finally, the VCGR will send the comments to the Section Chair for the last stage of review. The Section Chair will make the final decision regarding all government submissions.

Blanket Authority
- The ABA has delegated to the Tax Section authority to submit comments to the IRS, Treasury, Labor, and PBGC. In addition to the steps above, comments outside the Tax Section’s commenting authority require Council approval and a request to the ABA for blanket authority over the comment’s subject matter. The process typically takes three weeks.