Advanced Tax Topics

Memo Writing
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Assignment Grading Criteria

Clarity: Precise word choice, organization of thoughts

Style: Professional communication, tone, ease of reading

Argumentation: Determination is clearly stated and consistent

Mechanical/grammar issues: Tense and sub/verb agreement, no missing words or run-on sentences, etc.

Correct tax memo formatting: See syllabus and textbook
Tax Memo: Facts and Issue Sections

Facts Section
- Do not include exact language from the prompt
- Avoid mixing facts and analysis sections
- Be specific and thorough, but brief – enough to provide context, not unnecessary details

Issue Section
- Shorten the scenario into a precisely worded question or statement.
Authorities and Conclusion Sections

Authorities Section

- State the primary sources of law as a vertical/stacked list

Conclusion Section (before analysis): Your determination

- Use precise word choice to succinctly state your finding
- Prime territory! Be clear and understand the reader
Analysis Section

Before writing
Map out the flow of your evidence - Does one case lead to another?

During writing
Remember clear paragraph structure.
  • Begin paragraphs with topic sentences that make a claim (citing code isn’t a claim)
  • Other sentences in the paragraph address the claim.

At the end, restate finding and include other info the client could provide that would help you make a more informed determination
General Tips

Avoid 2\textsuperscript{nd} Person (you/your) unless the scenario requires you to specifically address someone

When in doubt, use two sentences

SPELL CHECK!

Read \textit{aloud} before submitting (three/tree)
More Tips for Clarity

Check for topic sentences to begin analysis paragraphs (form a chain)

Avoid summarization/quotation to begin a paragraph

Limit passive voice

• Passive: A tax return was filed.
• Active: Ms. Castillo filed a tax return.
Available Resources

No writing consultant appointments prior to initial submission

Zoom walk-in office hours w/ writing consultant prior to the re-writes
  • Check ICON site for announcements w/ dates, times, and Zoom link

Make appointment w/ Frank Comm. Center at any point
  • Tutors and consultants advise and teach, but will not edit/proofread

Assignment questions: carl-follmer@uiowa.edu