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WHY A TAX MEMO?

UNDERSTAND BASICS OF DOCUMENT ORGANIZATION

PRACTICE LANGUAGE PRECISION

WRITING FOR A “BUSY BOSS” AUDIENCE
TAX MEMO REQUIREMENTS

NOT LIKE MEMO IN INCOME MEASUREMENT

• STRICT FORMATTING AND SECTION REQUIREMENTS

WRITING DIRECTLY TO SUPERVISOR

LAW & FINDINGS SECTION NEEDS CLAIM/POSITIONING STATEMENTS
FACTS AND ISSUE SECTIONS

FACTS SECTION

BE SPECIFIC AND THOROUGH, BUT BRIEF

• ENOUGH TO PROVIDE CONTEXT, NOT A LIFE’S STORY

NO EXACT LANGUAGE FROM THE PROMPT!

QUESTION/ISSUE SECTION

COPY AND PASTE (IT’S OKAY HERE) QUESTIONS 1-5 FROM THE ASSIGNMENT
LAW & FINDINGS SECTION

CONSIDER EACH NUMBERED QUESTION (1-5) ONE AT A TIME

USE TAX LAW AS SUPPORT FOR YOUR FINDING, NOT AS THE CLAIM

• CITE MASTER TAX GUIDE PARAGRAPHS NUMBER
BEGIN EACH ANSWER WITH A FINDING/CLAIM BASED ON THE CLIENT’S SITUATION

EX: THE CLIENT’S NET GAIN MAY BE TAXABLE IF... (THEN CITE LAW IN THE NEXT SENTENCE)
ADDITIONAL INFORMATION SECTION

LIST ANY ADDITIONAL INFORMATION YOU WOULD NEED TO MAKE A MORE SPECIFIC DETERMINATION
HELP AND RESOURCES

WRITING CONSULTANT: HELENE DONTA
VIRTUAL WALK-IN OFFICE HOURS:
WEDNESDAY FEB 23 TBA
FRIDAY FEB 25 1-4 OVER ZOOM
HTTPS://UIOWA.ZOOM.US/J/92230639374

VISIT ANY TUTOR FOR ANY COMMUNICATION ASSIGNMENT IN THE FRANK CENTER