

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<sup>nd</sup> Person (you/your) unless the scenario requires you to specifically address someone

When in doubt, use two sentences

SPELL CHECK!

Read *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](mailto:carl-follmer@uiowa.edu)