

## Writing Business Memos

The purpose of a memo is to convey important information efficiently. The content of memos varies widely. Giving recommendations, outlining new procedures, announcing personnel changes, and conveying confidential information are just a few of the functions memos can serve.

### Audience

Memos are usually used as internal communications rather than external communications. In other words, memos are used to communicate with people within an organization rather than with people who are not part of the organization.

### Style

Memos vary in formality. They are often less formal than other types of business writing because they are intended for recipients who know one another. Like other types of business writing, memos should always be concisely written, grammatically correct, and free of spelling and punctuation errors.

### Format

It's easy to distinguish between memos and other types of business correspondence because of the way memos are formatted. The title *Memo* or *Memorandum* usually appears at the top of the page. Under the title, headings providing information such as the intended recipient or recipients of the memo, the sender of the memo, and the date of the memo are listed. The subject is indicated in the last heading before the body of the memo. The heading *Re:* or *RE:* is often used to indicate the subject of the memo. The subject should be specific and clearly worded.

The body of the memo follows the subject heading. Subheadings are often used to organize the information presented in the body of the memo. The sections of the body can be thought of as paragraphs, but they may be much shorter and more concise than traditional paragraphs. Each section should focus on one important aspect of the subject of the memo. The use of white space (blank space that contains no text) is important. Readers expect the most important ideas in a memo to be separated by white space.

### Organization

The introductory section of the body should establish the context for the memo; it should explain to readers why they are reading the memo. The introduction should end with the recommendation, change, or information that is the main point of the memo.

The first sentence of each section after the introductory section should establish a position or make a claim. Unlike some other types of writing, like essays, memos start with a position or claim and then defend the position or support the claim. Remember that memo readers expect to learn information efficiently; beginning each section of the memo with the most important information helps readers quickly find the information they need.

The concluding section should reiterate the recommendation, change, or information that is stated at the end of the introduction. It is important to leave readers with a strong take-away message. The conclusion can also indicate to whom questions or comments about the contents of the memo should be addressed.

Because the sender of a memo is listed in a heading, no closing signature is needed. Sometimes the sender's initials are placed after the sender's name in the heading, as in the sample memo below.

### Sample Memo

<b>MEMORANDUM</b>	
<b>MUSKIE CONSULTING, INC.</b>	
To:	All employees
From:	Darlene Sprouse, Senior Human Resources Manager <i>DS</i>
Date:	1/11/2013
Re:	Changes in expense report receipt policy

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Muskie's expense report receipt policy will change effective February 1, 2013. These changes are based on the recommendations of the auditing task force. The changes outlined below apply to all expense reports, including those for nontravel expenses.

**Food Expenses**  
All food expenses, regardless of amount, must be accompanied by an itemized receipt. Employees will not be reimbursed for food expenses that are not accompanied by an itemized receipt, regardless of the amount of the expense.

**Nonfood Expenses**  
All nonfood expenses of more than \$5.00 must be accompanied by an itemized receipt. Employees will not be reimbursed for nonfood expenses of more than \$5.00 that are not accompanied by an itemized receipt. Employees will be reimbursed for nonfood expenses of \$4.99 or less that are reported without a receipt. However, employees are encouraged to include receipts for all nonfood expenses.

**Tips**  
Employees will no longer be reimbursed for tips for housekeeping staff. Tips for meals must be included in the itemized receipt for the meal. Employees will not be reimbursed for tips for meals reported in any manner except on an itemized receipt. There will be no changes in the policies for tips for bellhops and porters.

The changes outlined above apply to all expense reports submitted on or after February 1, 2013. Employees should contact their supervisor or Human Resources representative if they have questions.