

Memo Format

Letters and memos are two common formats for business communications. The general rule is to use letter format when your audience is outside of your organization, and use memo format when your audience is within your organization. However, often memos are used when communicating with clients and other external parties that you work with frequently.

Memos are formatted differently from letters:

- **Omit the complimentary opening** (Dear Dr. Bartlet:) **and complimentary close** (Sincerely, Mary Walker) that are included in a letter.
- **Omit the mailing and return address** (because memos are typically internal—sent between employees of the same company—no addresses are needed).
- **If sending a hard copy, initial or sign the memo** next to your name on the “From” line.
- **Label the memo “Memo,” “Memorandum,” etc.** at the top of the page, as in the examples below.

The examples below show possible ways to set up your memo. When you begin to work for a particular company, you will likely format your memos in a company-specific way. Many companies have memo templates pre-formatted with the company and/or department logo. However, any memo you write will include the date, recipient’s name, sender’s name, and a subject line.

Memorandum

Date: October 9, 2006
To: Bob Manager, Team Coordinator
From: Sam Steinberg, CPA
Subject: Treatment of the restructuring issues for NetWorth Corporation

Internal Memorandum

October 9, 2006

To: Bob Manager, Team Coordinator
Cc: Debbie Partner
From: Sam Steinberg, CPA
Re: Treatment of the restructuring issues for NetWorth Corporation
