

MEMOS

A _____ is a form of communication used within an office, business, or organization

- Since the advent of email, formal memos have almost become obsolete; however, **they are used for interoffice communication that deals with** _____, such as a policy notice or a change in office procedures. Emails, on the other hand, are considered temporary communication.
- May be sent as a hard copy, as an email, or as an email _____




1. Margins

- a. If keyed on letterhead stationery, allow .5 inches between the letterhead and the _____ of the memo
- b. In general, format the margins so that the memo has a uniform amount of white space at each margin and is slightly oriented to the top or centered

2. Components:

- a. **Date**
 - i. May be keyed first either at center point or at the left margin
 - ii. Spell the _____ – April 30, 2010, not 4/30/2010
- b. **Headings**
 - i. TO – addressee(s)
 - ii. FROM – senders
 - iii. DATE – if not keyed at the beginning
 - iv. SUBJECT – brief summary of memo content
- c. **Body** – message
- d. **Writer's name and signature** (optional)
 - i. Used to authenticate the memo
 - ii. **OR** Author may authenticate by writing his/her _____ beside his/her name in the headings section
- e. **Special notations** (optional) – such as _____ or _____ notation

3. **Guidelines for keying**
- a. The **basic headings**: TO, FROM, and, SUBJECT or RE, are most often keyed in _____ and _____
 - b. The information to the right of each heading is vertically aligned (usually one or two tabs after each heading)
 - c. When addressed to more than two or three recipients (or from multiple authors), vertically align each name; otherwise, separate each name by a comma and fit on one line
 - d. Body begins a double space below the last heading
 - e. The writer's name or initials may be keyed a double space below the last line of the body (optional)
 - f. Paragraphs are _____ spaced with a _____ space between
 - g. Paragraphs may be _____ or indented

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| STATE OF NORTH CAROLINA OFFICE OF STATE BUDGET AND MANAGEMENT | |
| <small>MICHAEL F. EASLEY GOVERNOR</small> | <small>DAVID T. MCCOY STATE BUDGET DIRECTOR</small> |
| December 11, 2006 | |
| <u>MEMORANDUM</u> | |
| TO: | Department Heads and Chief Fiscal Officers |
| FROM: | David McCoy <i>David McCoy</i> |
| SUBJECT: | Change in IRS Mileage Rate |
| <p>Effective January 1, 2007 the Internal Revenue Service (IRS) has increased the business standard mileage rate from 44.5 cents per mile to 48.5 cents per mile. Pursuant to G.S. 138-6(a)(1), the Office of State Budget and Management will change the allowable rate of reimbursement for travel on official business by the officers and employees that operate from funds deposited with the State Treasurer. The Travel Policies and Regulations section of the Budget Manual will be updated to reflect the new IRS business standard mileage rate of 48.5 cents per mile early next year.</p> <p>Consistent with the Department of Administration, Division of Motor Fleet Management, departments and agencies should continue to use the 25 cents per mile rate for employees who choose to use personal vehicles when a state-owned vehicle is available.</p> <p>If you have any specific questions regarding the new IRS mileage rate, please contact your budget analyst at (919)807-4700.</p> | |
| <small>Mailing address: 20520 Mail Service Center Raleigh, NC 27699-4020</small> | <small>www.ohm.state.nc.us 919-807-4700 ** FAX: 919-751-0640 An XEROX Employee</small> |
| <small>Office location: 1200 Administration Building 118 West Jones Street</small> | |