

Letter
First Page Top Margin: 2"
Second and Subsequent Page Top Margin: 1"
Side Margins: 1"
Use open punctuation

November 16, 20__ (use current date unless otherwise specified)

(QS)

Mr. Larry Brown, President
Brown Office Supplies
1101 HorteZ Road
Chicago, IL 60601-1234

(DS)

Dear Mr. Brown

(DS)

ACCOUNT BALANCE (if no subject line, then only **DS** after salutation)

(DS)

Your current balance on the enclosed invoice is long overdue. We are planning to turn your records over to a collection agency soon.

It is important that you contact our accounting department immediately to arrange an easy payment plan that will be satisfactory to both parties.

Please contact Roger Owens, your account representative, at 601-555-0014.

(DS)

Sincerely

(QS)

Nancy Wells
Chief Executive Officer

(DS)

xx

(DS)

Enclosure(s)

(DS)

c Roger Owens
Harvey Rosen

LETTER—Second and Subsequent Page Header
At left margin: Name of Addressee or Company
(key the word *Page* followed by the page number) Page 2
Date
Spacing of Header Information: SS

Memorandum

Top Margin: 1"

Side Margins: 1"

Memo headings are 12 pt. bold

MEMORANDUM (16 pt. bold font)**(DS)****TO:** Tom Carlson, Julie Smith, Roger Meyer, Edna Renick**(DS)****FROM:** Harvey Rosen, Financial Services**(DS)****CC:** Nancy Wells, CEO *or* Chief Executive Officer**(DS)****DATE:** September 9, 20__**(DS)****SUBJECT:** Mandatory Payroll Deductions**(DS)**

It has come to my attention that some employees believe that payroll deductions are optional. Please share the following information with the employees in your respective departments. It can be found on page 23 of our Personnel Manual.

Professional Business Associates is required by law to make certain deductions from your paycheck each time one is prepared. Among these are your federal, state, and local income taxes and your contribution to Social Security as required by law. These deductions will be itemized on your check stub.

I've attached the Compensation section from our HR Manual for your reference. Highlights from this section are listed below.

1. Direct Deposit
2. Payroll Deadlines
3. Making Changes to Tax Withholdings (W-4)
4. W-2 Form by January 30 of each year, current and former employees are provided W-2 Form for income tax purposes

If any of your employees have questions, please let me know; and I'll be more than happy to address them on an individual basis. Thank you for your time and attention to this matter.

(DS)

xx

(DS)Enclosure(s) or Attachment(s) (*use whichever is appropriate, if any*)

MEMORANDUM—Second and Subsequent Page Header
At left margin: Name of Recipient
(at top left margin, key the word Page followed by the page number) Page 2
 Date

Spacing of Heading Information: SS