

## WRITING TIPS FOR ALL CORRESPONDENCE

### Format:

- ✓ Do not split names, telephone numbers, or dates over 2 lines.
- ✓ Use parentheses or periods, not dashes to separate the area code from the phone number: (111) 222-3333 or 111.222.3333.
- ✓ If your letter is more than one page, type the page number beginning with "2" at the top center of each page. Do not type dashes or parenthesis around the numbers.
- ✓ Refer to the agency as "the IRS" (you do not have to spell it out when you write it the first time) or "the Internal Revenue Service." Whichever you choose, be consistent throughout your document. Do not refer to the IRS as "the Service" in any correspondence sent outside the agency.
- ✓ Italicize court cases. The underline is a carryover from typewriter days. It told the printer to italicize.
- ✓ Spell out "the Internal Revenue Code" followed by "(the Code)" the first time you write it. Thereafter, refer to "the Code." Also, put code citations at the end of the sentence or the paragraph or in a footnote. For example, "Employers must deduct and withhold tax from employees' wages [Section 3402 (a) (1) of the Internal Revenue Code (the Code)]."
- ✓ Use Arial or Helvetica font, size 12. The body of the letter is block style on the left margin. Do not indent paragraphs.

### Content:

- ✓ **Focus on the readers – their concerns, priorities, needs:**
  - Give your readers what they need to know, not everything you know.
  - Be direct. Answer all their questions, and write your main points at the beginning of the document; then provide detailed explanation and supporting information. Keep paragraphs and sentences short. Try to limit your paragraphs to six lines and your sentences to 17 to 20 words.
  - Organize the information for your reader. Use bullets and headings for long, technical statements to make your document more readable. Begin each bulleted statement with a capital letter. Use a period at the end if the statements are complete sentences; do not use any punctuation if they are not.
- ✓ **Choose words carefully:**
  - Write in the active voice. An active voice sentence has a subject who/that does an action to an object. "The Congress passed the bill." is an active voice sentence. "The bill was passed by the Congress." is a passive voice sentence.
  - Use strong verbs – not abstract nouns. **Not:** make an announcement **Instead:** announce
  - Avoid writing false subjects like "It is, it was, it will be, there is, there are, there was, there were, there will be." These words often displace the true subject of the sentence. **Not:** It is the policy of the IRS... **Instead:** The IRS' policy is to...
  - Avoid redundancies. **Not:** joint partnerships **Instead:** partnerships **Not:** plan ahead **Instead:** plan
  - Use concrete words. Avoid words like "timely," which has a different meaning to different people. Avoid using the "bi-words."  
**Not:** bi-weekly or bi-monthly **Instead:** twice a week/month or every two weeks/months
  - Avoid unnecessary words. **Not:** in reference to **Instead:** about **Not:** in the event of **Instead:** if Delete words such as "that," when the sentence makes sense without them. **Not:** The book that you gave me... **Instead:** The book you gave me...
- ✓ **Create a positive tone:**
  - Avoid bureaucratic, technical, and legal terms. Use familiar language to create a tone that is personal, straightforward, confident, and human.
  - Use apologies that are appropriate for the situation and do not build wiggle room into them. **Not:** "I am sorry for any inconvenience we may have caused." **Instead:** "I am sorry we applied your payment to the wrong account."
  - Use appropriate pronouns to give your document a more personal tone. For example, use "I" when referring to the signing official and "we" when referring to agency or group actions.
  - Refer to the constituent or customer by name and as "he" or "she" as often as possible; avoid using "the taxpayer" or "your constituent."

*For assistance, please contact Mary Dash, Chief, Congressional Correspondence and Quality Review Branch, at (202) 622-6833.*