

The WAW Reflection Assignment

Directions

1. Create marginal comments in which you annotate one paragraph from your internal memo based on the best practices for paragraph structure discussed in class. Your annotations should be thorough, at minimum consisting of 4 different comments with 2-3 sentences per comment. Here are questions to guide your annotation process:
 - Is the paragraph structured for clear information delivery?
 - Is sentence 1 (or 2) a focused topic sentence?
 - Do all ideas in the paragraph support and develop the topic sentence?
 - Is there a logical progression from the topic sentence to the ending sentence (known-new contract)?
 - Do transitions promote cohesion and create an easy reading experience throughout?
2. Write a 150-200 word reflection that 1.) analyzes the structure of the paragraph as it is; 2.) explains any needed revisions; 3.) identifies a takeaway for future memo writing.
3. Submit your document as a .pdf so that your professor can view the marginal comments easily.

Example

Below is an excerpt from Spilker et al.’s text-book example of a tax memo, followed by example annotations and analysis. You can use this example as a model for your own work.

§461(g)(1) provides that cash-method taxpayers (Bill and Mercedes) must amortize prepaid interest (points) over the life of the loan instead of receiving a current deduction. §461(g)(2) provides an exception to the general rule of §461(g)(1). Specifically, §461(g)(2) allows cash-method taxpayers to deduct points in the year paid if the related debt was incurred “in connection with the purchase or improvement of,” and secured by, the taxpayer’s principal residence. The question whether Bill and Mercedes should amortize or currently deduct the points paid to refinance the mortgage on their principal residence depends upon the interpretation of “in connection with the purchase or improvement of” found in §461(g)(2).

Annotations as Marginal Comments	
Comment 1	Sentence 1-2 are closely linked, with sentence 2 functioning as the topic sentence. Due to the technical complexity of the situation, sentence 1 delays the main point of the paragraph in order to set it up, the main point being that there may be an exception for these taxpayers. Sentence 1 functions to contrast the imminent exception with the typical rule.
Comment 2	Sentence 2 states the main point simply and briefly, which promotes clarity. A short “bottom line” statement is conducive to clarity and impact, and it gives the reader a break between otherwise information-dense sentences.
Comment 3	The transition word “Specifically” clearly signifies to the reader that what follows is an elaboration on the exception just referenced. The conditions of the exception that follow are part of a logical sequence—one in keeping with the known-new contract.
Comment 4	The concluding sentence is especially multifunctional: <ol style="list-style-type: none">1.) It moves discussion forward on the relevance of the exception. A clear sense of progression is achieved in explaining what the decision is premised on (the interpretation of phrasing in the tax code).2.) It follows the known-new contract closely, linking to phrasing just introduced in the previous sentence.

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| | 3.) Its concluding in its tone, yet it sets up the next paragraph to look more into interpretations of the quoted phrasing. |
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Analysis and Reflection	
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Structural Analysis: This paragraph is purposeful in its structure from start to finish. A contrast is set up in the first two sentences: A tension between the rule and its exception becomes the overarching structure for the paragraph. Sentence one is about the rule, with sentence two noting that an exception exists. Sentence 2 is the more likely topic sentence because the paragraph puts emphasis on the exception, as the supporting sentences elaborate on the exception and consider if its application is feasible. While emphasis is on the exception, the opening rule-exception tension carries across the paragraph, which is especially apparent in the ending consideration of if the exception can apply.

Needed Revisions: None for the textbook example, but your paragraph is unlikely to be without any areas of improvement. You can note major or minor revisions as needed—whichever seem more pressing.

Takeaways: The paragraph is an example of delivering complex information with clarity. Structure and organization are major contributors to a cohesive reading experience. It is dense but clear. Moving forward, I will be working to continue such careful sequencing, possibly annotating my paragraphs as a revision activity.