

APPENDIX A: Handout for Assignment Setup

Acct 3304: Paragraph Structure in the Tax Memo

A Few Business Writing Best Practices

1. You must work to create an easy reading experience, or else your reader will be working to understand your writing.
2. Your aim is to direct the reader's energy toward acting on the information (not toward understanding it).
3. You don't want to leave room for interpretation; it tends to lead to misinterpretation; it is therefore important for connections to be explicit and cohesive.
4. To achieve points 1-3, lead with most important ideas. Rank ideas in order of importance, both in paragraph and sentence sequence. Develop careful transitions throughout.

Intro to Paragraphs

Function: You must have paragraphs, and so it helps to know how they work. Paragraphs take form when a group of sentences are all working together to achieve one goal. When the goals or ideas shift, when sentences start going a different direction, it is time a new paragraph.

Length: It is not an unforgivable sin to have lengthy paragraphs, but most audiences (especially in business) prefer short-to-medium length paragraphs. If the writing calls for a long paragraph, okay; every paragraph you write should not be never ending, however.

Paragraph Structure

Reverse outline: Paragraphs should ultimately have one main idea or purpose. After drafting a paragraph, write out the main idea or purpose that you see emerging. You must be able to articulate the purpose of a paragraph to achieve focus. Once you have articulated the main idea, use it as the organization principle for the paragraph: You have found your topic sentence.

- **A topic sentence:**
 - Articulates the main point of the paragraph
 - Becomes a filter for ideas that do not belong
 - Functions like a micro-thesis:
 - It is the argument of a paragraph
 - It must be developed through evidence, examples, and explanation

Known-new contract: Each sentence in a paragraph should follow what is called the known-new contract: You must establish a careful sequence so that you are working from what is known (information that has been established) toward what is new.

- Bill and Mercedes's refinancing represents an integrated step in securing permanent financing for their home. Substantial authority supports their deduction of the \$3,000 in points this year.
- Substantial authority supports their deduction of the \$3,000 in points this year. Bill and Mercedes's refinancing represents an integrated step in securing permanent financing for their home.

Coherence. You are not assembling loosely connected information; you are explaining how information coheres. Connective words, phrases, and clauses explain the relationship between ideas, reinforcing the

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logic of the paragraph. Note the causal relationship in the example (also note what happens when we take away the cohesive structure in the examples that follow):

- Because Bill and Mercedes's refinancing represents an integrated step in securing permanent financing for their home, substantial authority supports their deduction of the \$3,000 in points this year.

Examples come from Spilker et al.'s example internal memo.