

Guide use corresponding numbers from issue(s) section

[Law](#)



Guideto Prepare File Memos and Client LettersResearchMemoPurpose: To summarize the facts, issues and conclusions of the research topic to enable a review of the research activities by the researcher's superiors and to bereference material for subsequent examinations of the research topic for futuresimilar situations.

Attachmentsto memos should only be the most important and pertinent primary sourcesupporting documents. Utilizetemplate that includes the firm name, location, date field, headings, and researcherand reviewer name fields for the memo. The standard headings

include:- Facts- Issue(s)- Conclusion- Authorities- An
analysisand Summary- Actionsto Be Taken,

and- RecommendationsFactssection includes:- Briefsummarization
of relevant facts directly related to the issue(s)- Includehow facts were

obtainedo Annualclient tax packageo Face-to-facemeeting on specific
dateo Phonecall on specific dateo Emailon specific dateIssue(s)section

includes:- Directlyidentify the issue(s) using technical tax

termso Ifmultiple issues, number each one- Questionor statement

format is acceptableConclusionsection includes:- Directlyand briefly

state the conclusion for each issue identifiedo Ifmultiple issues, use

corresponding numbers from Issue(s) section- Donot include the reason

for the conclusion- Donot include citations for the

conclusionAuthoritiessection includes: - Completecitations for each

issue identifiedo Ifmultiple issues, use corresponding numbers from Issue(s)

section- Citeprimary sources (statutory, administrative and

judicial)- Donot cite secondary sources to support

conclusion- Do not cite IRS Publications to support conclusion
 Note: If there are 2 or less primary sources, authorities section does not have to be included.

The full citations must be included in the Analysis and Summary section.

Analysis and Summary section includes:- Thorough review and evaluation

of pertinent laws- Detailed and complete conclusion of each issue

identified o If multiple issues, use corresponding numbers from Issue(s)

section- Include explanations and justifications for the conclusion

reached- Include citations within detailed conclusion o Full citations, if

required- Discuss strengths and weaknesses of tax argument Actions

to Be Taken section includes:- Preparer results with client via client

letter- Schedule a meeting with client to review results, if

necessary- File appropriate documentation in client file- Prepare tax

return, if return is pending results of issue Recommendations section

includes:- Advise client of any immediate changes

required- Advise client of possible tax strategies Client Letter Purpose:

To provide a general, plain language conclusion to the client of the

issue identified in a sophisticated and professional manner. The letter should

be prepared in a paragraph format and should not exceed 2 pages,

unless the issue identified is unusually complex and requires a lengthy

explanation. Utilize template that includes the firm name, location, date field,

client name and address field, and client salutation. 1st Paragraph - Objective

and Scope of Research:- Thank the client for requesting advice on the

specific issue- Provide a quick answer to the issue o No more than one

sentence per issue o If conclusion is unfavorable, provide a buffer \$ I am sorry

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to report§ Unfortunately2ndParagraph - General Summary of

Results- Generalizethe sourceso Courtcaseso IRSpositiono TaxCourt
position- Briefexplanation of how the information in these sources
directly relates to theresearch issue- Verybriefly mention next possible
courses of actiono Ifunfavorable, file for litigationo Iffavorable, tax
implications or requirements3rdParagraph - Facts Presented by

Client- Specifythe source facts were obtained fromo Annualclient tax
packageo Face-to-facemeeting on specific dateo Phonecall on specific
dateo Emailon specific date- Summarizethe facts as originally
explained by the client4thParagraph - Critical Source of Law

Summary- Providespecific explanation of the justifications behind the
conclusion- Ensureall issues have been

addressed- Ensureconclusions are explicitly stated5thParagraph -

Implications of Results- Specifyconcrete next steps- Adviseas to
appropriate changes that could result in a more favorable
outcome6thParagraph - Assumptions and Limitations

REQUIRED- Explicitlystate that conclusions are based on the facts as
presented by the client andthe applicable income tax law as of the date of

the letter7thParagraph - Closing and Attachments- Ifneeded, include a
reference to any follow-up meetings where letter can

bediscussed- Ifrequested, mention and include any attachments to the
letter