Memorandum

[Company name]

To	[Names or department]
From	[Name, title]
Date	[Month day, year]
Subject	[One line that says what this memo is about]

Summary

[The main point or request in two sentences. A busy reader should be able to stop here.]

Background

[What led to this memo, in three or four sentences.]

Details

[The facts, options or changes the reader needs to know.]

[Keep each paragraph to one idea.]

Recommendation or decision

[What you recommend, or what has been decided, and why.]

Next steps

Action	Owner	Due date
[Action]	[Name]	[Date]
[Action]	[Name]	[Date]