

## Are Your Tangible Property Capitalization Policies Subject to Challenge? IRS Publishes New Safe Harbor Rules

SDA member Mary Dickinson shares new IRS rules concerning tangible property, along with sample policies. Be sure to consult an accountant for guidance about your business.

Someone once described diversity as the art of thinking independently together. It's the together part that usually gets us in trouble.

The federal tax rules governing fixed assets are a prime example. Historically, common practice has varied greatly from industry to industry and business to business. As an additional complication, there was often little relationship between how assets were treated for

tax purposes and how they were treated for accounting and financial reporting.

The IRS has attempted to make sense of these widely diverse practices under a common framework—the together part—generating significant controversy in the process.

But now, after a number of delays, the IRS has published final *tangible property regulations* to address a broad range of issues regarding the deduction and capitalization of fixed assets. The regulations generally became effective on January 1, 2014 and include new safe harbors for a business' asset capitalization policies.

### New Safe Harbor Rules for Capitalizing Fixed Assets

Safe harbors are provisions in laws or regulations that, if satisfied, provide protection from a penalty, liability or other negative consequence. They are *not* absolute requirements. In other words, the new regulations do not prohibit you from establishing capitalization policies that differ from the safe harbor requirements—you just won't be guaranteed that the IRS will accept your policies.

The new rules actually create two safe harbors, depending upon whether your business has *applicable financial statements*. Applicable financial statements under

(Continued on page 4)

### Save the Date

**What:** Chapter Planning Meeting

**When:** June 7, 2014. 8:00am to 5:00pm

**Who:** All chapter members, and the Board of Directors.

**Why:** Discuss Strategic Plan, best practices for membership growth, and educational opportunities.

**Where:** Parsons Brinckerhoff, 999 Third Avenue, Floor 31 (Wells Fargo Building at 3rd and Madison)

**Q&A:** Will you feed me if I attend? Yes, food and beverages will be provided.

**RSVP:** By June 5 to [beebe@pbworld.com](mailto:beebe@pbworld.com)

## Sharing Knowledge in Bits and Pieces

SDA members from the U.S. and Canada attended EDSymposium 14 in mid-May. They soaked up a lot of knowledge and grew their networking circle over the course of four days.

Chapter delegate Stacy Rowland attended EDS14, and she shares her experience with you in this column. In the spirit of knowledge-sharing, sit back and enjoy brief, educational offerings from various subject matter experts.

### EDSymposium 14 (Stacy Rowland, CDFA)



Sarah Wallace, Stacy Rowland, Lynnette McKissick, Tena Martins

My brain is buzzing with all the new information I filled it with at EDSymposium 14. Convention Coordinator Debra Ellis did an

exceptional job lining up diverse and fascinating speakers. There was something for everyone. Topics included Tools for the Indispensable Administrator; 6 Steps to a Better Life; Managing Risk When Negotiating Contracts; Healthcare Benefits in a Post-Reform World; Using Video in AEC Presentations; and time savings tips for using Microsoft Office software products. These and other

(Continued on page 6)

### Inside this issue:

Technology Transfer:	2
Searching Objects in Microsoft Word	
President's Message	2
Spotlight on Members	3
Twila Wittman and Mary Dickinson	
Sound Bites	3
Question of the Quarter	5
AIA's 2014 Housing Award	5
Glacier Peak Sponsor	5



## Technology Transfer: Searching Objects in Microsoft Word

Our favorite Microsoft Word guru, Dorothy Skans of Parsons Brinckerhoff, shares this Microsoft tip.

There is an interesting tool known as the **Object Browser** located at the bottom of the vertical toolbar, on the lower right-hand side (Figure 1). This tool allows you to easily move from object to object in a document. For example, you may want to move from table to table without having to scroll through text. When you click on the Object Browser icon, Word displays a window with 12 icons you can choose from (Figure 2). Click on the **Table** icon and then click on the Next Table double arrows (Figure 3) to move from table to table.

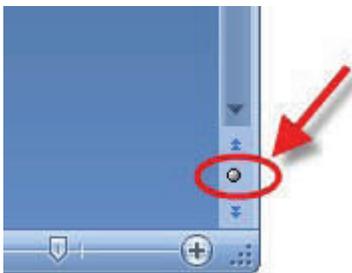


Figure 1

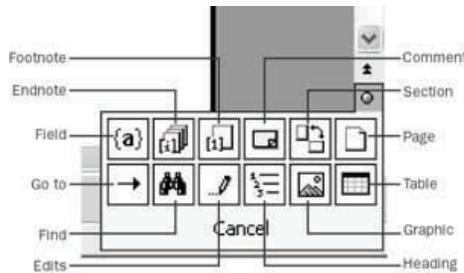


Figure 2

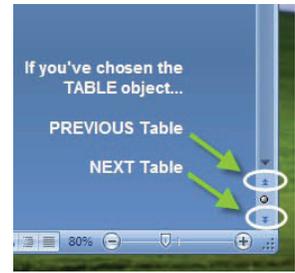


Figure 3

Most of the icons are self-explanatory. Clicking on either the **Go to** or **Find** icons will give you even more options:

**Go to**—opens the **Go To** window and offers the additional options of line, bookmark, equation, or object

**Find**—opens the **Find** window and allows you to enter anything you would normally search for in the **Find What** box (this option serves as another way to **Find Next**)

**Edits**—[Note from Dorothy: This feature doesn't seem to work. Does it work for you?]

## President's Message



We had an awesome time at our May 29 program. If anyone tells you that Baby Boomers can't create answers for a "Generational Jeopardy" game, don't believe them. We stumped the three teams (RCS, Hazelnuts, and Gen X) with a few questions that even the Traditionalists, Baby Boomers, Gen X, and Gen Ys had no idea what the question was. It was a rousing

game of Jeopardy, and congratulations to the Hazelnuts team on winning.

Thank you, **Lois Diemert**, for organizing the Jeopardy game. Thank you **Shannon Soady**, for playing Alex Trebek. Thank you, **Pakalana Patterson** and **Stacy Rowland**, for continuing on the board another year. Thank you, **Shannon Soady** and **Cathy Comstock**, for coming back to serve on the board after a year or more absence.

Thank you, **Carrie Thompson**

and **Gretchen Renz**, for stepping up to serve as an officer on the Seattle Chapter board. I, and the other board members, are very excited to have two fresh voices to help us carry on the mission of SDA.

Thank you, **Twila Wittman**, **Susi Vestal**, **Renae Howard**, **Karla Butler**, **Pascal Butler**, and **Kathy Milano** for joining in on the fun and staying for the Board Installation. We appreciated you being there.

Thank you, **Crystal Ray** and

**Gretchen Renz**, for virtually joining via Skype, all the way from Spokane.

Our chapter Planning Meeting is scheduled for June 7, from 8:00am to 5:00pm. Chapter members, please set aside that time to join the Board in discussions on our Strategic Plan and the best practices we're looking at for membership growth and educational opportunities (you'll get a copy of the agenda before June 7).

(Continued on page 8)



## Spotlight on Members Twila Wittman and Mary Dickinson



**Twila Wittman** joined SDA last fall, looking to meet others in

her field as well as for the educational opportunities. She would like to get her CDFA, and she enjoys the monthly chapter seminars—finding them informative and applicable to her work life; she often shares tips with her team back at the office.

In her position as the Production Services Group Manager at Wood Harbinger, Twila and her team do whatever anyone needs: they copy, scan, bind, create letters and reports, do a lot of specifications work, attend production and design meetings, work with construction administration document tracking and creation, create the Operation and Maintenance Support Information (OMSI) manual [an interactive, electronic version for the government], document review, etc.; anything that makes a Project Manager’s life easier. She says, “Every day is different and presents new opportunities and tasks, which is great!”

Even with such a mixed bag of tasks on her plate, Twila

would like to learn more about areas that she doesn’t work directly in, such as marketing and human resources. In addition, the cyclical nature of her work means that some days are crazy busy and others are quiet, so she’d like to learn how to keep her team active during the lull so they feel challenged and fulfilled. Twila says she has a great team and wants everyone to be engaged and excited at all times, no matter what the workload is.

Not surprisingly, Twila finds that it can be a challenge to keep overtime to a reasonable amount and not worry too much about items that can wait until she’s back in the office. Not bringing work home with her ensures that personal time with friends and family has her undivided attention.



Twila and her 6-month old golden retriever, Callie

When she has a bit of time to herself, Twila likes to dive into a good book—on just about anything. She also loves to spend time with her husband and dog, do some traveling, and she also admits to being a little bit of a “foodie”... but her family was in the restaurant business, so she says that isn’t too surprising.



**Mary Dickinson** is a recent addition to the SDA group, but she brings valuable experience with her.

For 26 years, Mary has worked at Bader Martin as a CPA, handling both tax and financial statement work for professional service firms ranging in size from 1 to 300 people, and across several states. She also audits retirement plans and consults at the firm and individual level. She is a Chartered Global Management Accountant (CGMA). Bader Martin helps some smaller firms with bookkeeping, as

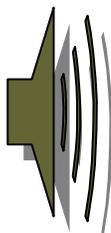
well as state and local tax compliance, and has expertise in services for high net worth individuals, including estate, gift, and income tax planning. Mary joined SDA because she saw the potential to expand her business through networking opportunities.

As a new member, Mary is eager to help SDA become more vital, with greater engagement from members; she has many ideas from her experience with similar organizations. In return, Mary is interested in learning how to be more organized.

Like any professional, including most of her clients, Mary feels it is a challenge to balance her personal life and health with everything she wants to accomplish professionally. To satisfy that need for balance, Mary frequents the theater and opera, reads, engages in Balkan dancing, gardens indoors (tending to sansevierias, euphorbias, and gesneriads), and entertains nieces both actual and adopted.

*[What? You don’t know what sansevierias, euphorbias, and gesneriads are? Go ahead and ask Mary; she’ll gladly share the more common names.]*

### Sound Bites



*A hallmark of a great manager is someone who is a continuous learner. (Chris Osborn, Vice President of Marketing, BizLibrary. From the webinar “Sink or Swim. Supporting the Transition to New Manager.” bizlibrary.com)*

## Tangible Capitalization Property Policies (continued from page 1)

the new rules are those that are audited for other than tax reasons—for example, a filing with the SEC (Securities and Exchange Commission) or a creditor.

To take advantage of either safe harbor rule, you make an annual irrevocable election as part of your timely filed federal income tax return. You must use the same capitalization policy both for accounting/financial reporting and for tax purposes.

Whether or not you have an applicable financial statement or intend to use a safe harbor, the best practice is to commit your capitalization policy to writing. Written policies are easier to substantiate for purposes of the safe harbor.

### Safe Harbor for Businesses without Applicable Financial Statements

Under the new safe harbor rule, your capitalization policy may allow the following acquisitions to be expensed:

- assets that cost less than \$500, and/or
- assets that have a useful life of less than 12 months

The policy does *not* have to be a written one for this safe harbor, although it's advisable to have it in writing. The policy must be applied to all asset acquisitions.

### Safe Harbor for Businesses with Applicable Financial Statements

Under the new safe harbor

rule, your capitalization policy may allow the following acquisitions to be expensed:

- assets that cost less than \$5,000, and/or
- assets that have a useful life of less than 12 months.

This policy must be written, and must be applied to all asset acquisitions that meet the policy's requirements.

*The new regulations do not prohibit you from establishing capitalization policies that differ from the safe harbor requirements—you just won't be guaranteed that the IRS will accept your policies.*

### Sample Safe Harbor Capitalization Policy for a Business without Applicable Financial Statements

(acceptable, and adapted from a sample policy published by the AICPA [American Institute of Certified Public Accountants])

**Purpose:** This accounting policy establishes the threshold (minimum cost) for capitalization and depreciation of fixed assets. Assets meeting these requirements shall be recorded for both book and tax purposes in the records of (insert business name).

**Fixed asset definition:** A fixed asset is defined as a unit of property that: (1) has an economic useful life that extends beyond 12 months;

and (2) was acquired or produced for a cost greater than \$500. Fixed assets must be capitalized and depreciated for book and tax purposes.

**Capitalization thresholds:** (insert business name) establishes \$500 as the minimum threshold amount for capitalization. Fixed assets costing below this amount shall be expensed in its financial statements (or books).

**Capitalization method and procedure:** Fixed assets shall be recorded at historical cost as of the date acquired, and depreciated beginning on the date the fixed asset is placed in service.

A fixed asset costing less than the threshold stated above shall be recorded as an expense for financial statement and tax purposes. A fixed asset with an economic useful life that is less than 12 months shall be expensed for financial statement and tax purposes, regardless of the acquisition or production cost.

### Sample Safe Harbor Capitalization Policy for a Business with Applicable Financial Statements

**Purpose:** This accounting policy establishes the threshold (minimum cost) for capitalization and depreciation of fixed assets.

Assets meeting these requirements shall be recorded for both book and tax purposes in the records of (insert business name).

**Fixed asset definition:** A fixed asset is defined as a unit of

property that: (1) has an economic useful life that extends beyond 12 months, and (2) was acquired or produced for a cost greater than \$5,000. Fixed assets must be capitalized and depreciated for book and tax purposes.

**Capitalization thresholds:** (insert business name) establishes \$5,000 as the minimum threshold amount for capitalization. Fixed assets costing below this amount shall be expensed in its financial statements (or books).

**Capitalization method and procedure:** Fixed assets shall be recorded at historical cost as of the date acquired, and depreciated beginning on the date the fixed asset is placed in service.

A fixed asset costing less than the threshold stated above shall be recorded as an expense for financial statement and tax purposes. A fixed asset with an economic useful life that is less than 12 months shall be expensed for financial statement and tax purposes, regardless of the acquisition or production cost.

*Mary Dickinson, CPA, CGMA, is an SDA member and principal in the firm of Bader Martin P.S. Mary is happy to field any questions you may have about this article. Contact her at 206-667-0319 or [mdickinson@badermartin.com](mailto:mdickinson@badermartin.com).*

## Question of the Quarter

For this quarter, we polled SDA administrators on two subjects: The training they need to make them more efficient at work, and the task they would prefer to stop doing.

Their responses are varied, and yet interestingly enough, some responses are identical.

*Fill in the blank: If I had more training in \_\_\_\_\_, it would enable me to be more efficient at my job.*

Shortcuts and advanced features of Microsoft Office programs. (**Diane Klug, Parsons Brinckerhoff**)

Excel. (**Renae Howard, Watching the Bottom Line**)

Microsoft Access, and in particular, performing queries. (**Anonymous in Seattle**)



Microsoft Office. I have good knowledge of Microsoft Office, but it would be beneficial to have an advanced understanding of keyboard short cuts, etc. Administrative staff are needed more and more for their knowledge of Microsoft Office in order to help designers with their reports, etc. The more we know, the more value we add to the company. (**Karla Butler, Parsons Brinckerhoff**)

State and federal prevailing wages laws. (**Crystal Ray, Pennell Consulting, Inc.**)

Accounting. I am fortunate to have an excellent working relationship with my firm's accountant and we are almost always on the same page about what needs to be done; however, I am bothered by potential impacts of what I don't know. I have no desire to become a CPA, but I would like to

expand my accounting horizons to become an even better bookkeeper. (**Stacy Rowland, Berger Partnership**)

Time management. (**Katlin Reed, The Jones Payne Group, Inc.**)

Project management. (**Anonymous in Pennsylvania**)

Project management. (**Kelly Copeland, Hawkins Partners, Inc.**)

Project management software. (**Anonymous in the Central Time Zone**)

Photoshop. I spend at least twice the time on some graphics tasks than it would take a more proficient person. (**Gretchen Renz, Bernardo Wills Architects PC**)

*If you had the opportunity to get rid of one part of your job, never having to be responsible*

*for that again, what would you gladly hand over to someone else?*

I would gladly hand over calendar scheduling/meeting invites. Even though it seems to me that Option A is the best time for everyone, another admin suggests Option B, which really is the better time for everyone. It bugs me that I don't recognize Option B first, instead of having to update the meeting invite. (**Anonymous in Seattle**)

This may seem very insignificant, but front desk telephone coverage seems to be something I'd like to be removed from. When I'm involved in a certain task or project and phone coverage time arrives, my concentration is then broken. Returning to the task at hand and regaining my focus takes

*(Continued on page 6)*

## AIA's 2014 Housing Award

Three Seattle firms won AIA Housing Awards.

### Congratulations!

- ◇ **Bohlin Cywinski Jackson**, for *Kicking Horse Residence* in British Columbia
- ◇ **NK Architects**, for *Park Passive* in Seattle
- ◇ **Olson Kundig Architects**, for *Sol Duc Cabin* in Seattle

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[sallydisciullo.blogspot.com](http://sallydisciullo.blogspot.com)

## Question of the Quarter (continued from Page 5)

time...and we all know time is money in the corporate world. **(Anonymous in Pennsylvania)**

I would gladly get rid of scanning, whether it is contracts, invoices, or homeowner documents. I find myself scanning hundreds of thousands of pages each month. I support my office going paperless, but it would save a lot of time and money if we were paperless from the very beginning stages of construction. Although I would feel guilty passing off this monotonous task to someone else, it would lift a weight off my shoulders and allow me to spend my time on something more productive. **(Katlin Reed)**

I would hand over the architectural registrations for

the principals and the company. It is a difficult process, and it takes so much time to keep on top of it. Even software does not meet all of the needs.

**(Anonymous in the Central Time Zone)**

Insurance review and maintenance. **(Crystal Ray)**

Filing. Not the stuff that I create and then have a proper place for, but the stuff that piles up on my desk that I "may need later." Usually that stuff resurfaces much later and requires too much thought to figure out the proper place for it to belong—round file, square file, new file, old file. I really wish I had a magic office genie who would sweep through my desk and instantly sort, prioritize and file the

clutter. **(Stacy Rowland)**

This is a difficult question as I love all aspects of my job. I don't think there is anything I really hate about my job.

**(Karla Butler)**

Sending snail mail; having to deal with the paper. **(Renae Howard)**

Employee relations. **(Kelly Copeland)**

of employee discipline. I don't like it, and I'm not good at it. **(Gretchen Renz)**

I would hand over the human resources responsibility. HR is a very reactive function and it takes time out of your schedule that you can't always plan. The HR employee-related activities deserve your full attention and I don't always have full



attention to give when situations occur. A dedicated, well-trained staff member who handles HR as a priority would be the best solution. **(Diane Klug)**

When I think of my overall responsibilities, I would gladly give up every aspect

## Sharing Knowledge (continued from Page 1)

educational programs, combined with tours and social/networking opportunities made a high-quality, action-packed week.

I'm looking forward to finding a chunk of time to play with Outlook and Excel and implement some of the new things I learned from Melissa Esquibel. My office just upgraded to MS Office 13. When I got my new computer, I spent a day trying to turn off all the scary features I didn't know how to use. Now I know how those

features can enhance my work and make office life easier for me. Melissa explained how to do everything in Office 07 and 10, as well as on a Mac, so everyone was able to follow along. She also promised to organize two free webinar events for SDA on Excel macros and Word Master Documents. I will keep my eye out for those and be sure the Seattle Chapter gets to participate.

Any one of the excellent programs I attended would

have justified my trip to EDS14, but one seminar in particular rocked my world: *Finding the Lost Dollars*. Based on the book written by June Jewell, and presented by Susan Patrick, of Acuity Business Systems, this presentation outlined steps to increase profits in A/E firms and presented ten culture traps that adversely affect a firm's bottom line. The ten traps are so tempting to design professionals, and it often falls to administrators to keep their firms from falling

into them:

1. Quality is everything
2. Keep the client happy at all costs
3. In slow times, it's OK to take projects we know will lose money
4. All clients are good clients
5. You can't lose money on a time and materials contract
6. We do not share

(Continued on page 7)

## Sharing Knowledge (continued from Page 6)

- financial data with managers and employees
- 7. Our client does not want us to make a profit
- 8. We can't make our employees follow our policies
- 9. Times are tough, so we can't spend money
- 10. This is how we've always done it

Susan discussed each trap in detail and then presented the six steps for finding lost dollars:

1. Calculate your metrics
2. Identify where the most money can be found
3. Analyze the components that affect each metric
4. Develop a plan to make improvements
5. Implement changes
6. Measure and track results

Like all efforts at change, she recommended tackling one or two at a time. If you sweep through your firm and turn everything on its head, you are less likely to be met with success, but if you work on small changes, before long, you will realize your firm has a whole new way of thinking about finances and clients and will be more profitable because of it.

In addition to the wonderful educational programming, EDSymposium brings the

intangible but invaluable benefit of networking with peers and friends from across the U.S. and Canada. Every night, I enjoyed southern food, good music, and great companionship with SDA friends—old and new alike. I hope everyone in the Seattle chapter will make it a goal to attend at least one national SDA event. I promise—you'll be hooked.



### How the Best Firms get Better—Practical Business and Project Management Strategies

(National SDA webinar, February 2014. Presenter Doug Rawson)

*Date your invoice the last day of the month.* If it's May 2 when you send your invoice for April expenses, date the invoice April 30 instead. The client won't wait until June to pay the "May" invoices it received.

**Five Critical Management Derailers: Symptoms and Remedies** (Terra Staffing Group, February 2014. Presenter Lynda Silsbee)

Top five derailers:

1. Poor interpersonal and communication skills

2. Inadequate leadership skills
3. Resistance to change
4. Inability to deliver expected results
5. Inability to see beyond their functional silo

**Dump It, Save It, Archive It. Using a Retention Policy to Manage Your Firm's Documents** (SDA Seattle Chapter, March 2014. Presenter Catherine Blake, Archives Manager at Callison)

Does your Retention Schedule identify Authorities and Triggers? It should. *Authority* could be a code of federal regulations that states the parameters of how long you need to hang onto a record. Example of an Authority: 29 CFR 1620.32. *Trigger* is what tells you when you can safely destroy the record. Trigger example: Date of Claim.

### Risk and Reward: Grow Your Strategic Value by Thinking like a (Great!) Attorney

(Terra Staffing Group, March 2014. Presenter Michelle Bomberger)

Three key factors in assessing risk:

1. Probability (the likelihood of it happening)
2. Magnitude (the impact if it occurs)
3. Timing (the date of occurrence)

*Address the risk:* You should

focus on the most significant magnitude or impact, instead of focusing on the highest probability.

*Assess the impact:* The greater the potential impact, the more resources you should spend to quickly restore a system or process.

**On the FAR Side of Government Contracting—A Survival Guide for Working with the WSDOT Auditing Department** (SDA Seattle Chapter, January 2014. Presenter John Pruitt)

Pruitt recommends choosing DCAA (Defense Contract Audit Agency) over having WSDOT perform the audit. No one can challenge a DCAA audit; WSDOT has to accept DCAA's findings.

### Critical Non-technical Skills: The Essentials for Success in a Diverse Workplace

(Webinar hosted by Manny Espinoza, CEO of ALPFA, and Paul McDonald, Senior Executive Director of Robert Half, with speakers Gilbert Cabrera, Vice President of Finance, Safeway; and Linda Howard, Treasurer, Orlando Utilities Commission. January 2014)

The most important soft skills to have:

- Communication
- Ability to set priorities
- Building relationships and fostering collaboration and teamwork
- Ability/courage to

(Continued on page 8)

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2014 - 2015**

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**About SDA**

For over 50 years, the Society for Design Administration (SDA) has promoted education and best practices in management and professional standards of design firm administration. SDA membership stretches across the United States and Canada, and is composed of personnel working in the design industry for architectural, engineering, construction, and related industry firms.

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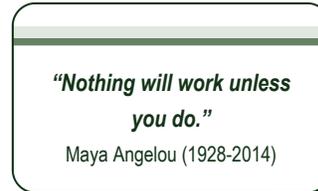
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Portico is published quarterly. Please send comments, suggestions, announcements and articles to the Editor, Judy Beebe, at [beebe@pbworld.com](mailto:beebe@pbworld.com).

**President's Message** (continued from Page 2)

If for some reason you can't attend the June 7 Planning Meeting, please let any one of the Board of Directors know any comments or suggestions you have for membership growth, for educational or social programs/events, or any other comments for the good of the chapter. Speak up; let us know the tools and resources you need in order to add value to your firm and to be successful in your

career.



This is your time, members, to let your Board know what's important to you and what you think would benefit other members and the

organization as a whole. Do you want to work on a chapter committee? Do you have an idea for a community/charitable event? Do you have suggestions for the chapter website content? The 2014-2015 Board is ready to hear your suggestions.

*Judy Beebe, CDFA*

**Sharing Knowledge** (continued from Page 7)

accept accountability for your actions

**Please Excuse My Dear Aunt Sally** (A tip from Tim Owens, of [30secondtraining.com](http://30secondtraining.com))

If you need a tool to help you remember the order that Excel performs calculations, just remember "Please excuse my dear aunt Sally." That stands for **p**arenthesis, **e**xponentials, **m**ultiplication, **d**ivision, **a**ddition, and **s**ubtraction. For example, this formula:

$+B24+C22*B30+D2$  will return a result based on left to right operation. But, if you changed the formula to this:  $+B24+C22*(B30+D2)$ , you will get a different result, because Excel will first add cells B30 and D2 (remember, it does what's in the parentheses first), then it will multiply C22 to that result, and then it will add B24 to

that result.

**Anatomy of an E-mail: Strategic E-mail Planning—From the To and CC Lines to Your Signature** (webinar by Write it Well. Presenter Natasha Terk)

- If the subject changes, change the Subject line.
- No blank Subject lines.
- Don't be afraid to use headings or bullet lists, especially to break up long, dense paragraphs.
- Be sure to proof: Take a break from it and then go back to review it. Read it out loud. Read it backwards. Don't forget to proof the headings and the subject line.
- Avoid emoticons in business messages.
- You can drop names from the CC list to indicate they no longer

need to be involved in the message; but, be sure to state in the message that you are dropping them.

- Check the tone of your opening, after the salutation. Is it abrupt? (*That's a turn-off.*) Polite? (*Good to aim for.*) Cordial? (*That's nice.*) Casual? (*Depends on your organization.*) Professional? Straightforward? Or is it stuffy? (*Best to avoid.*)

**Save a Step or Two With Your Taskbar**

Right-click the Taskbar and select Toolbars / Address. It will show up like this:



Then just type the URL you want to visit.