



Writing@CSU Writing Guide

Business Letters: Format

This Writing Guide was downloaded from the Writing@CSU website at Colorado State University on December 16, 2021 at 3:54 AM. You can view the guide at <https://writing.colostate.edu/guides/guide.cfm?guideid=72>. Copyright information and a citation can be found at the end of this document.

Main Page

When business letters are written on company letterhead stationery, they are generally formatted in a **full block style** with each part of the letter justified to the left margin.

Letters not on company letterhead stationery are written in a **modified block style** with the heading, date and complimentary close left justified to the center line and the inside address, salutation and body justified to the left margin.

When a business letter requires more than one page, the **secondary pages** should have a header that includes the recipient's name, the page number and the date.

Elements of a Business Letter

The elements of a business letter are:

- the heading
- the date
- the inside address
- the salutation
- the body
- and the complimentary close
- an additional notation section often follows the close

Heading

- The heading is also the return address to which the recipient will refer when sending a response.
- The writer's name is not included in the heading, as it appears in the complimentary close at the end of the letter. It should include only the street, city, state and zip code of the letter writer. Identifying words such as Avenue, Circle, Court, Drive, and Street should be spelled out rather than abbreviated. Doing so reduces the chances of a response being sent to an incorrect address.
- The state name can be either spelled out or abbreviated in upper case letters according to U.S. Postal Service guidelines.
- The date a letter is written should be placed below the writer's return address information. It is the final component in the heading of a business letter.

The Inside Address

- The inside address contains the mailing information belonging to the recipient and should be justified to the left margin of the letter and placed two spaces below the date (for very short letters four spaces is acceptable).
- As in the heading, the inside address includes the street, city, state and zip code of the recipient, all of which should be placed below the name of the business or organization to whom the letter is being written. Identifying words such as Avenue, Circle, Court, Drive, and Street should be spelled out rather than abbreviated.
- When the recipient' name, title and position are known, they should be included as the first two lines in the inside address and placed directly above the name of the business or organization.

The Salutation

- The salutation is a greeting. Its placement belongs two spaces below the inside address and always justified to the left margin of the letter. It should include the title and full name of the recipient, followed by a colon.
- Customarily the salutation begins with *Dear*, followed by a title such as *Mr.*, *Ms.*, *Mrs.*, however, when the writer is on a first name basis with the recipient, that formality can be dropped in favor of a first name.
- The titles *Mr.*, *Ms.*, *Mrs.*, and *Dr.* are always abbreviated. Other titles, such as Professor and Senator are never abbreviated. Regardless of marital status women should always be addressed as Ms.-the only exception being when the recipient has personally expressed a desire to be addressed otherwise (*Miss or Mrs.*).
- Avoid gender-based salutations when it is not known if the recipient is a man or a woman. *Dear Student: Dear Customer: Dear Resident:* etc. are perfectly acceptable options for gender-neutral correspondence.

- An impersonal device may be preferable when addressing a letter to a large organization where the recipient's name is not likely to be known. For example, Attention: Accounts Receivable or Subject: Billing Error may replace more familiar forms of greeting.
- The salutation, *To Whom It May Concern:* is very out of date-very 20th Century.

The Body

- Begin the body of a business letter two spaces below the salutation or attention-getting device. Each paragraph should be single-spaced and justified to the left margin of the page with a double space separating each paragraph.
- It is acceptable to double space the text of a letter when the body is very short. This is done purely for cosmetic reasons, giving the letter a more visually balanced appearance on the page. In such instances it is appropriate to indent the first line of each paragraph.

The Complimentary Close

- The complimentary close is placed two spaces below the last line of a letter's body.
- Customary expressions used to close a formal business letter include *Thank you, Sincerely, Sincerely yours, and Yours truly*. Less formal expressions such as *Regards, Best regards, and Best wishes* should be used only when the writer is addressing a business associate that is also a friend.
- When the expression contains two words, such as *Thank you*, only the first word receives an initial upper case letter
- A comma follows all forms of a complimentary close.

- Allow four spaces between the complimentary close and the typed version of the writer's full name. The space between is reserved for a handwritten signature. The writer's job position or title should appear directly below his or her name.
- The writer's signature should be identical to the printed version except in those situations where the recipient is also a friend, in which case a first name only is fine.

The Additional Notation

A number of situations call for a business letter to be marked with notations signifying those situations. These notations should be placed two spaces below the position or title line following the writer's printed signature.

When a letter references one or more documents that are enclosed by the writer for the recipient, the enclosure is noted in one of the following ways:

- Enclosure: Wholesale Pricing Packet
- Enclosures (5)
- Enc. (Encs.)

When a letter has been dictated to an assistant it should be initialed. Both writer and assistant are acknowledged with their personal initials. The writer's will appear in uppercase letters and the assistant's will appear in lowercase letters in one of the following ways:

- EIB: pjc
- IMK/pjc

When copies of a letter are sent to named business associates or other interested parties, the copy recipients are acknowledged with their full name as in the following example.

- cc: Ms. Annie Getz

- cc: Mr. Glenn Widget, Ms. Ida Mae Knott

Citation Information

Peter Connor.. (1994 - 2012). Business Letters: Format. Writing@CSU. Colorado State University. Available at <https://writing.colostate.edu/guides/guide.cfm?guideid=72>.

Copyright Information

[Copyright © 1994-2021 Colorado State University](#) and/or [this site's authors, developers, and contributors](#). Some material displayed on this site is used with permission.