

## Past Due, First Notice

Dear \_\_\_\_\_:

The enclosed invoice (s) is (are) past due, for a total sum of \$ \_\_\_\_\_. We would appreciate your prompt payment so we can keep growing our businesses together.

Yours very truly,

\_\_\_\_\_  
Employee Authorized

PS. If your payment is in the mail, many thanks for keeping current.

## Past Due, First Notice Review List

This review list is provided to inform you about the document in question and assist you in its preparation.

1. This is a tactical letter to alert the customer you are aware his or her account has become past due. Since some businesses do not pay on a routine basis until this kind of letter is received, you should always get this letter out promptly to new accounts. Once you are in business with an account for some period of time, you can establish the approaches that best bring in payments (e.g., calls, faxes, emails, letters, or some combination of these approaches).
2. You should avoid threats of all kinds in the first notice of collection. However, having said that, you must remain vigilant that your Accounts Receivable does not become too old. Experienced Credit Managers know that A/R over 90 days past due are only collected in a small percentage of cases. Therefore, the issue is not just the date of payment but also to assure any payment at all.