

Department of the Treasury

INTERNAL REVENUE SERVICE  
AMC-Stop 880  
PO Box 30834  
Memphis, TN 38130-0834

Date of this Letter: 3/16/10

Person to Contact:  
Debbie  
Employee #: 016125  
Phone#: (866) EXT.  
06:00am-02:30pm Mon-Fri

Taxpayer ID#:  
Fax#: (901)39 -050  
Offer Number: 1000754875

Michael Melanoma  
1414 Mockingbird Lane  
POLLOCK PINES, CA 95726

Dear Mr. & Mrs. Melanoma

We have completed a preliminary analysis of your Offer in Compromise. We reviewed the information that you provided. Based upon your current financial information, we have concluded that we cannot consider acceptance of an OIC of less than \$3,578.00 to resolve your case. We have made this determination based on the following computations:

Total net equity in assets:	\$3,578.00
Total future income:	\$0.00
Total retired debt:	\$0.00
Total ability to pay:	\$3,578.00
Total balance due: (Through 08/26/2009)	\$107,967.13
Amount you offered:	\$2,000.00

Copies of our worksheets are enclosed for your review.

You will be given the opportunity to increase your OIC, or to provide additional documentation showing that the figures above are incorrect. You may also provide any other information you believe we should consider in making a final determination on the OIC submitted.

If you wish to withdraw your OIC at this time and attempt to resolve your case in some other manner, please use the enclosed withdrawal letter.

If you agree to the increased offer amount shown above, sign and date the attached amended offer. If your offer was submitted after July 15, 2006, you will also be required to submit the additional payment(s) as explained below.

If the amended offer is a lump sum offer, you must submit 20 percent of the increased offer amount, minus the 20 percent payment made with your original offer submission.

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If the amended offer is a periodic payment offer, you must submit a revised payment schedule showing how you will pay the increased offer amount. You must immediately begin making all required payments on your revised schedule as those payments are due.

If you do not contact us with either additional information showing our figures are incorrect or the enclosed amended offer within 14 days of the date of this letter, your OIC will be recommended for rejection. If your OIC is rejected, you will receive information regarding how to appeal that decision to the IRS Office of Appeals.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,



Debbie  
Offer Examiner

Enclosure:  
Worksheets  
Letter 3504 (SC/CG)  
cc:POA

SB Letter 3498 (SC/CG) (6-2004)