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dropping the ball, and refusing to do what the office was designed to do.

**Craig Smalley** • Apr. 03, 2018

I have a dedicated cell phone, that I use for representation. It is the number on my CAF file. The reason that I don't use my office number, is that I travel a lot. I have used that same number for over 15 years. However, something disturbing has been happening. I switched addresses about three years ago. When I did, I updated the CAF Unit, for me happens to be in Memphis. Before I moved, I filed a few offer in compromises (OIC). At the bottom of the OIC, you have to give your address. Since I was at another address, I gave that one. However, the same place where you list your address, you list your CAF Number. Something very disturbing has been happening lately. I informed the Taxpayer Advocate, and apparently, they didn't think it was worthy of a response.

If you want to find me, it's as easy as doing a Google search. For the last year, Revenue Agents (RA), Revenue Officers (PO), Appeals Officers (AO), and even the Taxpayer Advocate Service (TAS), have been lazy. When you contact a professional, I would think that day 1 they teach you to get your information from your CAF. However, I have received notices to appear, sent to my old address, and phone calls made to my office number, none of which are on my CAF. I ignore these calls, and notices. If it e Apparently There is No Point to a Central Authorization File. If these notices, and phone calls come back, and the agent goes over my head, there is Hell to pay. They didn't do the basic thing of getting my contact info from my CAF.

I was working a collections case, having to do with payroll. The RO, kept calling my office number, which I ignored. He took it upon himself to pay a visit to my client, as a scare technique, stating that he had contacted me several times, and I failed to respond. When the client informed me, I hit the roof. I called this RO, and told him that he should have been trained to get a representatives contact info from their CAF.

I further went on to tell him that I was launching a formal complaint, because my

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him about.

This happened again. I filed an offer in compromise (OIC), where I put my old address, because that was my office, but I included my CAF. The OIC made it to the field, and I was requested to appear by a letter sent to the wrong address. Again, my CAF was on the form, with my right address. My client, received a letter, I didn't, even though there was the POA, that was enclosed with the OIC. The client stated that they denied the OIC. I got a copy of the letter, called the OIC Specialist, who stated that she sent a letter to the address on the OIC. I mention to her that I moved, and updated my CAF. That was met with silence. I spoke with her for 30 minutes and the problem was that she needed proof of expenses.

This client puts all of their expenses on a credit card, and pays that card off each month, which I explain on the phone, and in my cover letter. A month later a letter comes, still not to my address, stating that credit card debt is not taken into account with an OIC. I appeal the decision.

The AO, sends me a letter to my correct address setting an appointment for a hearing. I call the AO, to confirm, and tell him four times what the number on my CAF is, and I make him write it down. The day of the conference, I am in Detroit. Which doesn't matter, because the number on my CAF is my cell. To save you some time, the AO calls my office. When I get the message, I spend the rest of the day calling this joker leaving a message each time. I follow it up with a fax, and a certified letter. Eventually, he calls me, two days before I am supposed to have surgery. I make an appointment for him three days after surgery. I explain that my cell number is the number for my CAF. I make him write it down, confirm that he wrote it down, and wait for his call. Let me remind you that this is three days after my surgery. The idiot calls the office, and I'm done. Again filing Form 911, and again getting a form letter saying that there is nothing that they can do.

Whether it's budget cuts, or whatever, it doesn't explain the TAS. When Nina Olsen

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