Comes the Taxman

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"Harry, somebody is gonna pay through the nose for this one!"
The minor demon shrank away from the rage of his master and shook from head to foot.
"This has never happened before, Harry! Never! I want answers, and I want them now!"
"Boss, what can I tell you? One of the accountants screwed up and . . ."
"One of the accountants screwed up, and now we got this! When is he due?"
"Any time now, Boss. I got all the records together in the office for you."
"Good! When he comes in, show him to the office. I'll be there, waiting! And no more mistakes!"

Satan rose from his fiery throne and stomped off to the front office to await the coming of the source of his irritation. In the eons since his fall from grace, not once had there been a problem. Why now? Stupid accountants!

Satan was still fuming fifteen minutes later when a frail looking man in an outlandishly conservative, grey suit, and glasses as thick as bottle bottoms, opened the door and walked across the room. He paused in front of the massive desk, reached into his pocket, and extracted an impressive looking wallet. He opened the wallet, flashed the contents to Satan, and introduced himself.

"Good morning, Mr. Satan. My name is Milton Bookbinder. I'm with the IRS. There seem to be a few irregularities in your taxes, and I'm here to clear them up."
"Oh really?" boomed Satan in his most ominous voice. "You are aware of who I am, are you not?"
"Actually, that seems to be one of the problems. May I sit down?"
"Of course, Mr. Bookbinder. What do you mean that is one of the problems?"
"Well, our agency has looked at your taxes for the last 150
years and there seems to be some discrepancy with your real name.
Let's see here."

Bookbinder opened his briefcase and pulled out a file.

"Oh yes, here it is. You have filed under the names, Old Scratch, Mr. Satan, Mr. Beelzebub, Mr. Mephistopheles, T. Devil; the list is endless. Why is it that you have so many names?"

"There's a law against it?" demanded Satan.

"No, but it can confuse things on occasion," replied Milton.

"Now, let's get down to cases, shall we? I see here that you are claiming 4,698 dependents. Is that correct?"

"Yes," replied Satan.

"I assume that you can prove that you supply fifty percent of their support and can supply me with birth certificates, etc."

"What birth certificates? They're demons!"

"I'm not interested in child rearing, Mr. Satan. Can you prove that they exist and that you support them?"

"You want I should show them to you?"

"That is not proof that you support them. You must have bills for food, rent, clothing; that sort of thing."

"Are you nuts? Demons don't eat, they run around naked, and they work off their rent."

"I see," said Bookbinder. "I'm afraid that I am going to have to disallow them as exemptions then. Now, about these deductions you have here. $23,987,573.09 for heating, $45,867,775.34 for assorted tools . . . er, what assorted tools are those, Mr. Satan?"

Satan shifted uneasily. "Pitchforks, racks, chains, knives; you know, that kind of thing."

"I see. I take it you use a good deal of heat in your business, Mr. Satan?"

"Mr. Bookbinder, my business IS heat!" sneered Satan.

"I see that you have listed the assorted tools as depreciating items."

"Yeah, well, let's face it, even the best set of thumbscrews wears out on occasion."

"That's a no-no, Mr. Satan," said Bookbinder, thumbscrews don't qualify as a valid deduction."

"Whaddya mean they don't qualify? I've been using them for the last four million years!"

"That long? Good heavens . . ."

"Don't say that!"

"You have been racking up quite a set of penalties, Mr. Satan. You can't take depreciation and deduction on the same items. Now, about this energy credit."

"Yeah, I had the place insulated last year," replied Satan, now visibly shaken.

"And you want to make a $123,341,875.09 deduction for that?"

"That's right," said Satan. "I even got the receipts from Kelly's Hardware for it."
"Mmm. You purchased 4000 square miles of insulation?"
"Yeah. You might say I got a hell of a good deal on it," chuckled the Devil.
"Yes, I'd say so. But you still can't have the energy credit."
"What?"
"According to what you said, you have a business operation here, right?"
"Yeah?"
"I'm afraid the energy credit belongs to single and multiple family dwellings only."
"What?!!" raged Satan. "This is a dwelling, damnit! I live here!"
"Yes, which brings us to the next problem. I see here that you have taken these deductions on your personal income tax. Let's see, ummm, running a business out of your house, right?"
"So what?" snapped Lucifer, frustration taking over.
"We'll get to that in a minute. You filed a small business tax-return and declared that you made no profits, right?"
"I deal in souls, not dollars," retorted Satan.
"Souls, dollars, or plasters, Uncle Sam deserves his share. Now, you want to take a loss on your stock interests, right?"
"That's right. I bought some last year and they just didn't pan out."
"Which stock was that?" asked Bookbinder.
"Amalgamated Holy Items, Inc.," replied Satan.
Bookbinder peered over the top of his thick glasses. "You took out stock in a chain of holy stores?"
Satan shrugged. "So I was hedging my bets, okay? How was I supposed to know that I'd have such a good year?"
"Hmmm. And here you want to take off $34,547,874.76 for travel and entertainment expenses?"
"Yeah, that's right. You know, it used to be that you go somewhere, do a couple of miracles, make a couple of speeches, and half the countryside was willing to up-and-follow you to hell. Now, oi!" Satan threw up his hands in disgust. "Now, you go to New York to collect a few souls, make a few deals, and whattya gonna offer these people? Broads are a dime a dozen, dope is everywhere, money is being made, left and right. I gotta put half these bums up in the best motels in the country before they even consider talking to me about making a deal for one lousy soul."
Bookbinder shook his head. "Times are tough, but you can't have it."
"Why?"
"Because there is no provision in the IRS code for dealing in souls. You can entertain clients, but you can't buy and sell clients."
"They're not just clients, they're investments," pleaded Satan. "Oh, I see. Then you want to file under a tax-deferred investment shelter, right?"
"Right! Right! That's it!"
“You can’t have it,” replied Bookbinder.
“What?!!?”
“That would constitute an illegal tax shelter, Mr. Satan. Sorry.”
“Bookbinder, would you mind telling me just what I can have?”
“Well, actually, I’ll have the totals here in a moment.”

Milton Bookbinder took out a small calculator from his briefcase and started adding up figures. Three hours later, after the fifth recheck, he looked at Satan and shook his head.

“Mr. Satan, you owe the U.S. Government $4,654,876.75 in taxes.”
“Yer outta your mind!” screamed Satan.
“Plus $129,465,875,874.96 in penalties.”
“What penalties??!!”
“Failure to submit an estimated tax form, failure to declare some of your income, failure to pay past penalties; I have it all listed here. It does tend to add up, you know.”
“Yeah, I know, but 129,465,875,874 dollars!”
“And 96 cents,” added Bookbinder.
“Look, can I extend payments?”
“In your case, no,” replied Bookbinder.
“You guys did it for Argentina!”
“Argentina is a country. You are not,” said Bookbinder, closing his briefcase.

“Well, let me tell you something, Bookbinder. About ten months from now, there isn’t gonna be a U.S. government. I’m working on this little deal with Colonel Qaddafi and a Third World War.”

Bookbinder stopped in his tracks and again peered over the edge of his glasses.
“Are you taking his soul?” he asked.
“Nah, he ain’t worth taking. Besides, look at all the souls he’s gonna supply me with!”
“Then he will be a legitimate deduction next year, provided you file the proper forms.”