

It's Tax Time

"Tax season" is to taxpayers what "duck season" is to ducks. A "tax audit," though, is different—sort of like digging up the duck and shooting it again.

To avoid tax audits, we employ "accountants," people who can read the tax code without sobbing. Eventually, though, you'll conclude that Hey I'm As Smart As Any Accountant and Can Do My Own Taxes, which is probably true, as delusions go, but ignores one essential truth: The tax code was *written by accountants*. This is like playing football with the referees wearing the uniform of the opposing team.

Even the language has been hijacked. This year, for example, the tax forms have been *simplified*, as they have every year since taxes were collected by the sheriff of Nottingham. In this sense, "simplified" means that you'll find the new forms much, much easier to be impossible to figure out.

You have three choices for doing taxes: (a) take the standard deductions, (b) itemize your deductions, or (c) tie a cement block to your neck and jump in the river.

If you take the standard deductions, filing your return will go relatively quickly, but chances are good you'll wind up owing more in taxes than you actually made. If you itemize your deductions, you'll save lots of money, at a rate of about six additional hours for every dollar reclaimed.

If you don't believe me, here are the first few questions on the new simplified tax form:

1. What is your current status? (a) Full-time resident. (b) Part of the time I live here, and part of the time I'm dead. (c) I have a note from my doctor.

2. **IMPORTANT:** If you have a family of six or more people living in your attic, you must complete form AQ-290-BELFRY.

3. In the movie *To Kill A Mockingbird*, who played the character "Boo?"

4. If you chew gum on the way to work, you may claim only the first ten chews. (See form 21-BBL.) If you chew two pieces at once, you may double this deduction (Form 21-DBL-BBL).

5. Do you qualify for a handicapped parking pass? If so, can we borrow it this weekend?

7. Go back three spaces.

8. If you purchased a lotto ticket and then fantasized about all the stuff you would buy if you won, you must pay taxes on those items.

10. Frankly, we're pretty disappointed at your income. The government's got significant expenses for fraud and waste. Do you think maybe you could try a little harder this year? It wouldn't hurt you to lose a few pounds, either.

When you've answered these questions, and the 175 others just like them, you can either (a) file your return electronically, or (b) stuff your return in a bottle and toss it in the ocean. Neither method will give you the sense that your work will ever be seen by another living person.

But that's okay. If it's lost, you can always pay an accountant to file an extension.