

# **ALL ABOUT THE INCOME TAX**

P. G. WODEHOUSE

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A New Parlour Game for the Family Circle

As I sit in my poverty-stricken home, looking at the place where the piano used to be before I had to sell it to pay my income-tax, I find myself in thoughtful mood. The first agony of the separation from my hard-earned, so to speak income, is over, and I can see that I was unjust in my original opinion of the United States Government. At first, I felt toward the U.S.G. as I would feel toward any perfect stranger who insinuated himself into my home and stood me on my head and went through my pockets. The only difference I could see between the U.S.G. and the ordinary practitioner in a black mask was that the latter occasionally left his victim carfare.

Gosh! I was bitter.

Now, however, after the lapse of weeks, I begin to see the other side. What the Government is going to do with it, I do not know I can only hope that they will not spend it on foolishness and nut sundaes and the movies but, apparently, they needed a few billion dollars, and you and I had to pay it. That part remains as unpleasant as ever. But what I, like so many others, have overlooked is the thoughtfulness of the authorities in having chosen March for the final filling-up of their printed forms.

The New Indoor Sport

You know how it is in the long winter evenings, if you have nothing to occupy you. You either play auction bridge, or you go in for one of those games played with coloured counters and a painted hoard (than which nothing is more sapping to the soul), or else you sit and scowl at each other and send the children early to bed. But, last March, with the arrival of Form 10536 X-G, dullness in the home became impossible. Our paternal government, always on the lookout for some way of brightening the lives of the Common People, had invented the greatest round-game in the world. Tiddleywinks has been completely superseded.

In every home, during this past winter, it was possible to see the delightful spectacle of a united family concentrated on the new game. There was Father with his spectacles on, with Mother leaning over his shoulder and pointing out that, by taking Sec. 6428 H and shoving it on top of Sub-Sec. 9730, he could claim immunity from the tax mentioned in Sec. 4587 M. Clustered around the table were the children, sucking pencils and working out ways of beating the surtax.

"See, papa," cries little Cyril, "what I have found! You are exempt from paying tax on income derived from any public utility or the exercise of any essential governmental function accruing to any state or territory or any political subdivision thereof or to the District of Columbia, or income accruing to the government of any possession of the United States or any political subdivision thereof. That means you can knock off the price of the canary's bird-seed!"

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"And, papa," chimes in little Wilbur, "I note that Gifts (not made as a consideration for service rendered) and money and property acquired under a will or by inheritance (but the income derived from money or property received by gift, will, or inheritance) are taxable and must be reported. Therefore, by referring to Sub-Sec. 2864905, we find that you can skin the blighters for the price of the open work socks you gave the janitor at Christmas."

And so the game went on, each helping the other, all working together in that perfect harmony which one so seldom sees in families nowadays.

Nor is this all. Think how differently the head of this family regards his nearest and dearest in these days of income-tax. Many a man who has spent years wondering why on earth he was such a chump as to link his lot with a woman he has disliked from the moment they stepped out of the Niagara Falls Hotel, and a gang of children whose existence has always seemed superfluous, gratefully revises his views as he starts to fill up the printed form.

His wife may be a nuisance about the home, but she comes out strong when it is a question of married man's exemption. And the children! As the father looks at their grubby faces, and reflects that he is entitled to knock off two hundred bones per child, the austerity of his demeanour softens, and he pats them on the head and talks vaguely about jam for tea at some future and unspecified date.

There is no doubt that the income-tax, whatever else it has done, has taught the family to value one another. It is the first practical step that has been taken against the evil of race-suicide.

One beauty of this income-tax game is that it is educational. It enlarges the vocabulary and teaches one to think. Take, for instance, the clause on Amortisation.

In pre-income-tax days, if anyone had talked to me of amortisation, I should, no doubt, have kept up my end of the conversation adroitly and given a reasonable display of intelligence, but all the while I should have been wondering whether amortisation was new religion or a form of disease which attacks parrots.

Now, however, I know all about it. You should have seen me gaily knocking off whatever I thought wouldn't be missed for amortisation of the kitchen sink.

You would hardly believe though I trust the income-tax authorities will what a frightful lot of amortisation there was at my little place last year. The cat got amortised four times, once by a spark from the fire, the other three times by stray dogs; and it got so bad with the goldfish that they became practically permanent amorters.

Heaven Help the Corporations!

As regards income-tax, I am, thank goodness, an individual. I pray that I may never become a corporation. It seems to me that some society for the prevention of cruelty to things ought to step in between the authorities and the corporations. I have never gone deeply into the matter, having enough troubles of my own, but a casual survey of the laws relating to the taxing of corporations convinces me that any corporation that gets away with its trousers and one collar-stud should offer up Hosannahs.

The general feeling about the income-tax appears to have been that it is all right this time, but it mustn't happen again. I was looking through a volume of *Punch*, for the year 1882, the other day, and I came across a picture of a gloomy-looking individual paying his tax.

"I can just do it this time," he is saying, "but I wish you would tell Her Majesty that she mustn't look on me as a source of income in the future."

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No indoor game ever achieves popularity for two successive years, and the Government must think up something new for next winter.