

Rachel Gelson

1290 Bering Way

Denver CO 80249

June 12, 2009

Dear Ms. Rachel Gelson,

This notice is to inform you that, Pursuant to Title 26: 6103 of the Internal Revenue Code (IRC), the audit of your personal income and small business tax filings for the fiscal year 2008 is complete. This agency has determined that the aforementioned filings have failed to meet certain requirements and/or have omitted pertinent data. Please see the attached list of proposed adjustments to your tax liabilities and note that your refund has been suspended until such time as these issues can be resolved.

If you do not agree with the results of this examination or with other adjustments to your tax liability, you have the right to appeal. Moreover, you have the right to request a conference with an Appeals Officer. Please provide all documentation that supports your original filing and notify this office within ninety (90) days of your intention to appeal and/or request a conference.

Respectfully,

Harold George, Accounts Manager

Internal Revenue Service

Ogden, Utah 84244

Jun 21

Dear Mr. George,

Respectfully, why don't you stick your "appeal" into a bodily crevice that's been deprived of celestial illumination?

I did my own taxes, yes, I confess. Guilty as charged. Is it any surprise I've made some mistakes? The Tax Code may as well be printed in Klingon.

As you're intimately aware, I make a whopping \$29,000 *per annum* at a crappy car dealership where my primary tasks involve dodging my boss's grabby hands and making sure no one knows our best salesman can't read. I finally sell one stupid painting and get slammed with audits and proposals and conferences! I'll bet in the time it took you and your cronies to audit me and withhold my refund, a bunch of Wall Street fat cats bought a six-pack of yachts and an island off the coast of Costa Rica for no good reason. To make a dinosaur zoo, maybe. Why don't you go pick on *them*?

Or, better yet, why don't you turn your amazing pecuniary powers on yourself? Last I heard the country's in the hole for

a *bazillion* dollars. I'm no math whiz but that seems like a lot of red ink to me.

Bottom line, I don't want to appeal. I want my refund back. Preferably before art school tuition is due in August. Otherwise, I'll move to Canada and take my thirty-thousand-piddling-dollars' worth of "income earning potential" with me.

INSincerely,

Rachel Gelson

July 4

Dear Ms. Gelson,

Happy Independence Day to you and yours.

I regret to hear about your financial troubles. These are trying times for everyone and while I admire your willingness to work in unsatisfying environs while you pursue your dream (I admire that more than you know), the simple fact remains: I have a job to do and your tax return was rife with errors. Granted, these errors may be genuine acts of ignorance but I don't see how you can legitimately claim Double-Stuff Oreo Cookies and Diet Coke as business expenses.

If you would set a date and time for an appeals conference, I would be more than happy arrange one. You may email me at [haroldgeorge.accounts@internalrev.gov](mailto:haroldgeorge.accounts@internalrev.gov), as a matter of convenience.

And for future reference, it is a federal offense to threaten or imply threats to agents of the Internal Revenue Service. Please refrain from such remarks as those that opened your last letter, lest you be sanctioned by fines and/or face jail time.

I would really hate to see that happen.

Very sincerely,

Harold George

July 18

Dear Mr. George,

Clearly, we've gotten off on the wrong foot. I've been on edge lately as my boss—Reginald Morris of the Church of Groping Hands—is making my work environment rather unsavory. He tried to have me work overtime taking down Fourth of July Sell-a-thon banners and all that crap without actually *paying* me for it. He seems to harbor the delusion that time spent with him is a bonus unto itself.

But I digress.

Truthfully, I wasn't expecting my last letter to reach an actual human being. And I certainly wasn't expecting that same human being to reply himself. Usually gigantic, soulless corporations such as your place of employ spit out form letters full of useless jargon and end with blood-chilling lists of repercussions and penalties for FAILURE TO COMPLY. This personal touch is new. And somewhat hopeful.

Since I have you—personally—on the horn here, what do you mean I can't deduct food products necessary to my creative process? My process produces my art which then—on a good day—produces income. Therefore, ergo, hencewith, that stuff should be deductible, *n'est ce pas?*

Look, I'm sure you're a busy man and there are plenty of things you'd rather be doing than hassling little old me. My refund wouldn't even put a dent in Ye Olde Deficit. So let's just let bygones be bygones, and refunds stay refunded. You won't get in too much trouble, right? From your last letter, it sounded like you wouldn't mind ditching the federal hamster wheel for something else, anyway.

Let's start over, Hal. Can I call you Hal?

Sincerely, politely, and not at all threateningly yours,

Rachel

P.S. I can't email you as I don't have my own computer. I can't afford one—*hint, hint*.

July 29

Dear Ms. Rachel,

I am growing somewhat concerned at the inappropriate behavior of your superior, Mr. Morris. Have you no recourse for complaint? If you require any assistance in this matter, I would be willing to do whatever I could from my not inconsequential vantage. After all, what good is working for the IRS if you can't put those three dreaded letters to good use?

Perhaps if you set a date and time for an appeals conference, we could discuss the situation in greater detail?

As to your implication that I would rather be doing something other than my current job, you're not incorrect. While it's not the habit or custom for employees of the IRS to discuss personal matters with the citizenry, I can't see the harm in revealing to you that I enjoy ship wrecks. I'm fascinated by vessels that have vanished below the waves decades ago. I love reading about their history and doing research on their unfortunate demises. I can think of nothing better than to someday mount an expedition to find one, down there in the deep.

Excuse me for this digression. I'm tempted to rewrite this missive over again in a strictly professional vein, but...will not. Though it is well within my duties to know the more intimate details of your personal life (as relates to matters financial) I can't help but feel you should know something of me in turn. So there it is.

As for your taxes, I would be pleased to restore your refund, but I cannot justify doing so to my superiors when you claimed your vacationing neighbors' Yorkshire terrier as a dependant for the "fiscal duration of Labor Day Weekend."

Please reconsider an appeal conference...or at least seek some professional psychiatric help.

That was a joke.

Yours,

Hal

(Yes, you may call me Hal.)

Aug 5

Dear Hal,

It had occurred to me also that the scales were unfairly tipped in your favor, personal info-wise. In the spirit of *quid*

*pro quo*, Clarice--you know everything about me down to my bra size and aside from your Cousteau-like ambitions, I know zippity-doo-dah about you--I did some sleuthing on my own. I dabble in Numerology. I don't live by it, or anything, (no lottery jackpots so far and I still suck at Sudoku) but sometimes this stuff turns out to be uncannily accurate. So I did a reading on you and I'm pleased to inform you that your Inner Dream Number is 7.

*Number 7's are recognized by their sharp intellect. You're a deep thinker with a knack for solving mysteries. Intrigue intrigues you. Your strengths are for evaluating, analyzing, and assessing the people and situations around you. Very little escapes your keen mental examination and deep understanding.*

That fact that the drama of undiscovered shipwrecks appeals to you is not surprising. Neither is your choice of day-job, come to think of it. You dig into the depths of personal income taxes with the hopes of excavating some financial truth from returns like mine. Your inner dream is talking to you through your outer reality.

Wow. That's deep.



I saw a show on ship wrecks once. Discovery Channel. It was interesting, but it kind of freaked me out, too. The cameras got down deep, where it was silent and dark but for those little white particles floating in the camera lights—like ash from an impossible fire. That's when I got a little shivery. I kept imagining the camera would pan into a porthole and there'd be the remains of a passenger. I know that's impossible; the bodies are long gone, but still. And it wasn't much better knowing the people had been picked apart and digested in the bellies of a hundred fish. I started to think that it might be better if they let those ships alone. They're sunk in the deep for a reason, maybe. Not every ship holds a sparkly treasure-trove anyway.

Night-night, Hal.

Rachel

August 12

Dear Rachel,

I read your last letter nearly ten times.

I don't know why I'm telling you this or why I chose to open my letter with that information, but I feel it's important you know that.

We don't talk very much about our personal lives around the office. Maybe it's the nature of our business. Or maybe it's just me. Some of the guys go out drinking after work, or to a club. I never go. I never want to, or they never ask. I'm not sure which.

I'm intrigued by this Numerology business, but you didn't tell me your own 'dream number.' I couldn't possibly hazard a guess, as that sort of thing is outside my purview. But I would imagine your number would indicate a thoughtful, funny, sharp individual who isn't afraid to speak her mind, and who certainly isn't afraid to stand up for herself, even against an entity that she has very little chance of vanquishing.

And incidentally, I only know your bra size because you tried to declare your own clothing as a gambling win from a strip poker game last October.

I hope your boss is keeping his hands to himself and that you've registered for the art classes you mentioned several letters past. They begin this month, yes? I sincerely hope you can attend. I'd like to see one of your paintings, if that's not inappropriate to say.

Yours,

Hal

P.S. If you ask for an appeals conference, I will most likely be the Appeals Officer assigned. Because I'm so familiar with your case.

P.P.S. I don't care about sparkle. Sometimes the ship itself is the treasure.

Aug 26

Hal,

My Inner Dream Number is 11. It means I'm an idealist, a dreamer...a liar. It means that I prefer fantasy to reality, as reality is rarely as interesting. My boss? Mr. Morris? He doesn't chase me around the desk. He's happily married and pushing seventy to boot. And I don't play strip poker. I have no one to play it with and if I did, they'd make me the dealer, trust me. I just said all that stuff because it probably conjured a certain image of me that is more pleasing to the eye than what I see in the mirror.

I don't talk to anyone at the dealership, either. I just write invoices and answer phones. At night, I paint watercolors. Lately I've been painting schooners at full sail on turbulent oceans. (Suck on that, Freud!)

And since I'm in a confessing mood: I made up a lot of crap and put it in my tax return. Surprise! I guess I wanted to see

what kind of attention I would get. Sorry for being such a pain and wasting your time.

But I didn't lie about my painting. I scraped the dough together for art classes. I might even show a watercolor or two in the school's auditorium. That's sort of the equivalent of pasting them on my art teacher's refrigerator, but it's a start. It would be nice if you could see them.

It's too late for an appeals conference now, right? And you would've been the officer?

Yours stupidly,

Rachel

September 1

Rachel,

Yes, the time has elapsed for you to request an appeals conference. I'm sorry.

I'm not sure what to do next.

Hal

Sept 4

You could come here, anyway. If you're not too busy.

I wouldn't mind.

Rachel

September 7

Rachel, I'm not tall or handsome or fit. I have a receding hairline and a paunch hanging over my belt. I'm not sure I could handle your disappointment.

Hal

Sept 10

Wise man once say: Sometimes the ship itself is the treasure.

See you soon.

Love,

Rachel