

TO KNOW NOTHING OF WHAT HAPPENED BEFORE YOU WERE BORN  
IS TO REMAIN EVER A CHILD—*Cicero*

## A Woman Who Didn't Withhold

The Rotary Club of Los Angeles seems an outrageously staid audience before which to declare a revolution, but the woman who did so, Vivien Kellems, was an outrageous individualist beside whom novelist Ayn Rand looks like an unchurched mouse.

Vivien Kellems was born in Des Moines in 1896 to a Disciples of Christ minister who was working his way through college: "None of this G.I. Bill of Rights paternalism rot for him," she later boasted. Her mother would succeed her father in the pulpit, but as for Vivien, "I suppose in my case shouting about all that stinking, rotten business going on in Washington simply takes the place of shouting at the devil."

Young Vivien, a looker who was not unaware of the fact, became a booker for the West Coast Chautauqua lecture circuit before pursuing a graduate degree in economics. But fate soon had her in its grip, as it were. Her brother Edgar invented the "endless-weave grip" by which cables and wires can be pulled through conduits. Vivien, who "didn't even know there were underground cables; I thought you merely turned the switch and the light came on," sensed profit. Armed with her brother's grips, she waltzed into the offices of New York City's electric utilities, demanding to speak to "the head man," and within weeks secured enough orders to necessitate the building of a factory. She would become president of the Kellems Company; her grips pulled the wires for the Boulder Dam, the George Washington Bridge, and other monuments to Leviathan engineering.

But on February 13, 1948, Vivien almost threw it all away—on principle. Declaring herself heiress to the Founders, Thoreau, and the conductors along the

Underground Railroad, she told the Los Angeles Rotarians that the Kellems Company would no longer deduct and pay the federal withholding tax.

Withholding, one of those wartime "emergency" measures that never seems to expire when peace breaks out, was "a monstrous invasion of the rights of a free people," charged Kellems. Its object "was to lull the taxpayer to sleep, to deceive him and make him believe that not he, but someone else was paying the tax." Henceforth, announced Kellems, if "High Tax Harry" Truman wanted her to collect taxes, he must appoint her an Internal Revenue agent, pay her a salary, reimburse her expenses, and give her a badge, too. The Rotarians erupted in thunderous ovation.

For almost the next three years, the Kellems Company paid its workers every last cent they earned. Each quarter, the company supplied registered mail envelopes to its employees, who paid their estimated tax directly to Uncle Sam. Vivien begged the Secretary of the Treasury to arrest her so that the constitutionality of withholding might be tested, but he refused. ("Like all bullies and blood-sucking parasites, those mangy little bureaucrats down in Washington are, at heart, yellow cowards," she said in typically demure language.)

Instead, revenue agents seized almost \$8,000 from the Kellems Company's bank account. She eventually won almost a full refund in court, but Vivien never got the chance to challenge withholding's constitutionality. Nor did she convince her countrymen that "the most un-American phrase in our modern vocabulary is 'take-home pay.'"

Nonetheless, Vivien Kellems became a folk hero. Her naughty debutante style—she descended into a Chicago



manhole while wearing a mink coat; she flouted the zoning laws of Westport, Connecticut, and when city fathers complained she simply moved her factory—won her mostly affectionate press coverage. Emboldened, she broadened her crusade. Having failed to repeal withholding, she insisted that the Sixteenth Amendment (which permitted the federal income tax) had to go. A *New Yorker* profile called her "the most persistent, articulate, and controversial opponent of the income tax, both state and federal, that the nation has ever known."

She ran for office twice, unsuccessfully, losing to Clare Boothe Luce in 1942 (and musn't that have been a catfight?) and Prescott Bush in 1950. She wrote a feisty account of her legal battle, which she titled *Toil, Taxes and Trouble* (1952).

Perhaps because she made her refusal to withhold so public a matter, Vivien Kellems captured the hearts of America's Rotarians. As the Indianapolis chapter serenaded her,

Lady, lady, you've bewitched us,  
Lady, lady, just betwixt us,  
We'll follow every precept that you  
left us,  
But we'd rather follow you.

—Bill Kauffman

## The Return of American Heroes

In 1989, when Ronald Reagan was sitting in the Oval Office giving his farewell address to the nation, he admonished those in his old profession to start celebrating democratic principles and the idea that America was special. The man who was once beating out the likes of John Wayne and Bill Holden for parts said Hollywood needed to tell “why the Pilgrims came here, who Jimmy Doolittle was, and what those 30 seconds over Tokyo meant.”

A decade later it seems as though some filmmakers are finally doing what Reagan wanted.

In 1998, *Saving Private Ryan* gave moviegoers a front-row seat at Omaha Beach. The success of this summer's *The Patriot*, perhaps the best film ever made about the Revolution, will probably ensure similar American history projects down the pike get green-lighted. One, from writer David Franzoni, who penned *Gladiator*, is about George Washington. He wants Robert Redford as the father of the country. And executives at HBO have long been considering a series of films about the founders called “The Patriots,” helmed by—seriously—Oliver Stone. The lawn at Monticello as the original grassy knoll? It has potential.

Closest on the radar screen, though, is *Pearl Harbor*, a Disney-backed picture that started filming earlier this summer. It's already generated considerable attention because its \$145 million budget makes it the most expensive picture ever out of the gate. That and the eerie pictures taken during location filming of Japanese Zeros flying over Honolulu, which appeared on the front pages of Hawaii's newspapers in May.

What hasn't received much scrutiny is the story itself, and the man behind it.

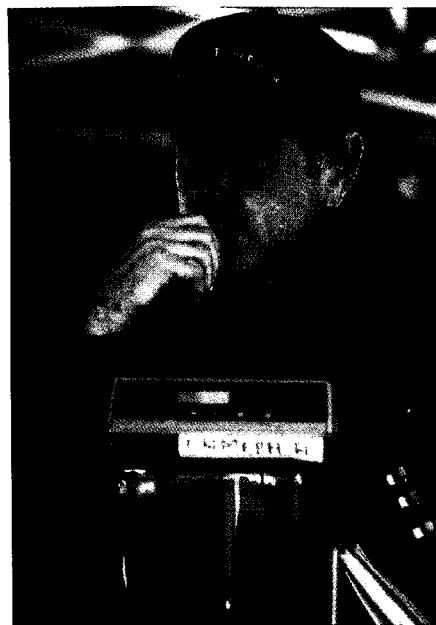
The writer, Randall Wallace, is mainly known in the industry for 1995's Best Picture, *Braveheart*, and as the filmmaker who landed Leonardo DiCaprio in his first post-*Titanic* outing, *The Man in the Iron Mask*.

What is less known about Wallace is that he's part of a tiny cadre of people in the industry whose driving ambition is more than just crafting films that look good on the big screen and make lots of money. At 51, Wallace seeks out projects about the most important things. He's a Southerner who went to divinity school and isn't bothered by themes about Christianity. *Braveheart* is romantic melodrama, but it's also about what men from Scotland to Concord and Bunker Hill have given their lives for. And *The Man in the Iron Mask* is a tale about faith, devotion, and duty.

*Pearl Harbor*, scheduled for a Memorial Day 2001 release, is Wallace's attempt to weave together many of these same elements. It's also the first time since 1944, when Spencer Tracy played the part, that audiences will find out who Jimmy Doolittle was and what 30 seconds over Tokyo means. The Gipper would be proud.

Ben Affleck and Josh Hartnett star as fictional characters named Rafe McCawley and Danny Walker, boys from Wallace's home state of Tennessee who grow up to be military pilots for the real-life Colonel Doolittle (Alec Baldwin) in 1941. Rafe's intense romance with a base nurse named Evelyn (Kate Beckinsale) is cut short when he's accepted into the Royal Air Force, which provides the setting for meticulously scripted scenes of the Battle of Britain.

Meanwhile, Danny and Evelyn are transferred to the headquarters of the U.S.



Randall Wallace, screenwriter of the upcoming film *Pearl Harbor*

Pacific Fleet in Honolulu where, believing the erroneous news that Rafe has perished in air combat, they then fall in love with each other. Truth is, he's been rescued at sea, and eventually ends up in Hawaii to confront the situation of his best friend and lover on the eve of Japan's attack.

A particular strength of Wallace's script is the historical detail and precision with which he writes about battle, such as the sinking of the U.S.S. *Oklahoma*. Insiders say one reason action director Michael Bay (*Armageddon*) signed on was the prospect of staging scenes even more elaborate than those done by James Cameron in *Titanic*.

*Pearl Harbor* plays out as Rafe and Danny, two of the best in the Army Air Force, fly in Doolittle's raid over Tokyo. Wallace even chronicles the harrowing experience of pilots taken captive by Japan.

Next in line for Randall Wallace are two especially personal stories. One is about the Seventh Cavalry in Vietnam, based on the book *We Were Soldiers Once... And Young*. The other, set in World War II, is about an American bombardier in a German prison camp who allies with renegade Nazis to ambush the S.S. Wallace told me these are the kinds of stories that make one confront questions about heroism and what exactly is good and evil.

“We're all sinners,” he says. “And I do this instead of preach sermons.”

—John Meroney