

# APRIL GAMESMANSHIP

Eugene Guccione

*"April is the cruelest month, breeding lilacs out of the dead earth, stirring memories and desires, mingling dull roots with spring rain."*

Unlike T. S. Elliot, I've never been choked up about the cruelty of mingling dull roots with spring rain. But I have and still do grievously suffer every April as stirring memories of my gross income before withholding surge in my manly bosom, while passionate desires of joining a taxpayers' revolt ascend to a frustrated climax. Yes, April is the cruelest month; and the knowledge that I'm not alone in my misery instead of giving me comfort brings expletives to my lips.

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**THE APRIL GAME.** By Diogenes. Chicago: Playboy Press. 1974. 221 pp. \$1.25 (pb).

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Why do I get more white hair in April? It's pure, undiluted fear, compounded by the ego-shattering suspicion that either my intelligence has inexplicably dropped to a moron's level or English has suddenly become the same foreign language I struggled to learn in my first months in America. This year, for instance, I decided to file my own income-tax return—but gave up the effort when reading a pornographic little booklet "New York Income State Tax Forms and Instructions for Filing," which was filled with sentences such as:

The return for the period before the change of residence must include all items of income, gain, loss or deduction accrued to the taxpayer up to the time of his change of residence, including any amounts not otherwise includable in the return because of an election to report income on an installment basis. Stated another way, the return for the period prior to the change of residence must be made on the accrual basis whether or not that is the taxpayer's established method of reporting. However, in the case of a taxpayer changing from nonresident to resident status, these accruals need not be made with respect to items derived from or connected with New York.

Perfectly clear, isn't it?

So, it was with enormous relief that I learned from

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*The April Game*, written by Diogenes (a tax man who uses the pseudonym in self-protection), that no one fully understands tax literature: "there is no one man or woman in IRS who knows the whole tax law," says the dear man, adding that "you could probably pick any ten of us at random and the entire group would score less than 100 percent on a test dealing with the law's finer points."

What is particularly irritating in *The April Game* is the author's attitude to "taxpayers' cheating." Everybody cheats, he says, and he gives many examples—some of which are hilariously funny, others pathetic, and a few positively brilliant.

As a good IRS employee, who's so fond of IRS itself that he confesses that "it would be nearly impossible to find a more amiable employer," Diogenes has been brainwashed into believing that government has either by Divine or Congressional law an inalienable right and a priori claim to the fruits of your labor. Diogenes' implicit premise is this: since what you earn—or a good portion of it, anyway—doesn't belong to you, you are cheating the government of its rightful share whenever you succeed in avoiding or (perish the thought) evading your tax burden.

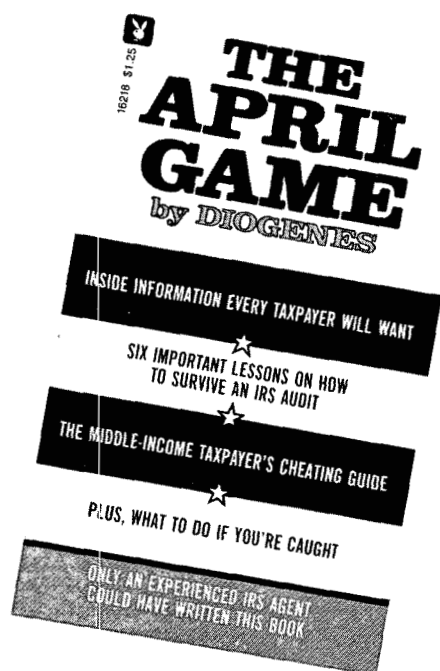
With such a premise, it's not surprising that Mr. Diogenes' attitude to "cheating" betrays a nauseating mixture of self-righteous moral indignation, contempt for people, and profound cynicism about human nature. Diogenes *knows* that voluntary taxation is a fraud and a sham: he admits that no one pays taxes voluntarily and that no one would pay a cent (particularly today) unless *coerced* to do so. And yet, he moans about the fact that people "cheat." Like Dr. Stadler (of *Atlas Shrugged*), Diogenes' plea is: what can you do when you deal with people?

Let's hope that Mr. Diogenes, who's a decent man way down (way down *deep*), will learn one of these days that morality is a code of values accepted by choice—and that when people aren't given any choice, there is *no* morality. And further, if you aren't offered any choice, but want to survive, you'd be well advised to lie your head off. But I can just imagine what Diogenes' reply would be: "Oh well, that's theory. In practice, how would a government obtain revenues without taxation?" I wonder if he would grasp a reply of the type: "Ever heard of the old-fashioned or radical idea of freely exchanging value for value, of paying for goods and services as you want them when you want them?"

## TAXATION IS THEFT

Taxation rests on the notion that the use of force for some alleged good end is moral, and that your life (from January to May of each year) doesn't belong to you but to government. It's the old game of fear and guilt. Fear if you don't pay, and fear if you do: you

might have to pay more. Guilt if you "cheat" and, if you don't, the gnawing suspicion of being the only sucker in town.



Do I fear the IRS? Yes, just as I fear being run over by a truck. I feel fear because, though I pay what the tax man says, the IRS can still open my mail, tap my phone, seize my bank account, ransack my office and padlock it—and there isn't anything I can do about it, the Constitution notwithstanding. But at least, I've never felt guilty, nor have I ever felt to be a sucker. Anyone who experiences either, deserves it.

*The April Game* is a game between you and an armed mugger—with a mugger who becomes indignant and accuses you of cheating if, after his having taken your wallet, you don't run after him to say that he's forgotten to take the change that's still in your pockets.

Obviously, this is not a book to read for its moral philosophy or political economic theories. But it is a book that can give you valuable insights into what makes the revenueurs tick—and how best to deal with them when you must do so. Two chapters in particular are worth careful reading. "How to be Audited and Come Out Alive" tells you what it's like to go through an audit—from the point of view of the IRS agent who, after all, is human too, and has weaknesses you can exploit. The audit process is *in fact* a bargaining situation, and Diogenes candidly outlines winning—and losing—taxpayer approaches to bargaining. "The Middle-Income Taxpayer's Cheating Guide" reviews some of the more common methods of "cheating" the IRS, pointing out which ones are hardest for IRS to discover, and why. Despite Diogenes' basic loyalty to the system, he provides valuable data between the lines, for those seeking to

preserve more of their income from confiscation. Diogenes also tells you how to use secret bank accounts, describes IRS investigatory practices and gestapo tactics, and explains the IRS's use of paid informers.

There's only one problem with all this useful information: try and find it! Although the hardcover edition was published in 1973 and the paperback in 1974, both editions are already "out of print" according to the publisher, and although practically sold out, are apparently not going to be reprinted. Could it be that a certain government agency has passed the word that this book is a no-no? ☐

## JONATHAN AND MARY

*Mary, unlike Jonathan, is obsessed  
with footsteps. Floating on the cold,  
stone hour, she feels them skim  
the aching floor and echo down the  
stairwell. Stumbling on her foreign feet,  
perhaps tonight she will catch them.  
Perhaps she will chase them to the street . . .  
and not return to papered rooms  
and dust beside the door.*

*She feels them only once each night  
and lies awake thereafter (meaning to snatch  
them up as they return). They come but  
once, the rapid steps, soft  
on floorboard, skinning the stair.  
And she grows old with the passage of footsteps  
raising dust by the door.*

*Jonathan calls her a proper fool,  
to jump, and run like a frightened girl  
after what is never there; for indeed,  
He never hears them.  
Which means, of course, they cannot be.*

Wendy McElroy

# CHILDREN & SCHOOL

## THE BLACKBOARD PRISON

Thomas Johnson

Since it was firmly established in mid-nineteenth century America, compulsory schooling has been a subject of argument and debate. Its proponents claim it is necessary since there will always be parents who do not provide their children with even the minimum of education; other proponents insist that children, particularly children of immigrants, must be Americanized, and that this can only be accomplished by forcing them to attend public schools where they will be molded into "good" citizens.

But opponents of compulsory schooling are quick to point out that it is a rare parent indeed who refuses to assist his progeny in attaining the basic tools of learning—reading, writing, and arithmetic—and thus it is absurd to have a compulsory schooling law that applies to all. They also point out that it is definitely not the function of government to mold children into the type of citizen approved of by those currently in power. Allowing each individual the right to develop into his unique self, they argue, would lend great diversity to the nation and thus enhance its well-being.

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**THE TWELVE-YEAR SENTENCE.** Edited by William F. Rickenbacker. LaSalle: Open Court Publishing Co. 1974. 236 pp. \$6.95.

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In order to shed new insights on this most controversial of subjects, six individuals, mainly of the legal or scholastic professions, prepared papers for a symposium sponsored by the Institute for Humane Studies and the Center for Independent Education, held in Milwaukee in 1972. These papers have now been incorporated into *The Twelve-Year Sentence*, and Benjamin A. Rogge has provided a brief introduction in which he sets the tone of what is to come: a multi-factual analysis of the historical, legal and social aspects of compulsory schooling.

Unfortunately, as Rogge points out, "These essays do not resolve the still unanswered questions of compulsory schooling." But what you will find is "a series of mature and scholarly explorations of the possibility that the emperor of compulsory, govern-

ment-operated schooling is in fact riding his horse before the public in a state of absolute nakedness. One man approaches the topic with the materials of history, another the law, or economics, or professional education, or some mixture of all of these. Some come at it with the value sets and presuppositions of the conservative right, others of the anarcho-capitalist or traditional Liberal or New Left positions. . . . Most importantly, you will find here some challenging and thoughtful and intelligent conversation on the whole set of public issues raised by the general topic of compulsory schooling."

### ASSIMILATION

Murray Rothbard presents an historical sketch of the development of compulsory schooling in this country along with data concerning when compulsory schooling actually began (with the Protestant Reformation). Rothbard asserts that "the educationists of the mid-nineteenth century saw themselves as using an expanded network of free public schools to shape and render uniform all American citizens, to unify the nation, to assimilate the foreigner, to stamp all citizens as Americans, and to impose cohesion and stability on the often unruly and diverse aspirations of the disparate individuals who make up the country." He also argues that forced public schooling was an attempt to eliminate private schooling, a point supported by other scholars and legal actions.

George Resch, since 1970 a research fellow at the Institute for Humane Studies, emphasizes the vast diversity of the human being in his essay "Human Variation and Individuality". As the editor notes, he "points toward the need for a free, pluralistic school system in a pluralistic culture, as the best way to guarantee maximum opportunity for each child." Resch draws on a wide variety of studies which clearly substantiate the uniqueness of each individual, a substantiation which, by this time in history, should no longer be necessary. But since there are many who apparently refuse to accept the overwhelmingly abundant evidence of the marked individuality of each human, and madly proceed on their egalitarian way, Resch's essay provides a welcome stumbling block along their path.

### LEGAL DECISIONS

Probably the most penetrating and important essays to appear in *The Twelve-Year Sentence* are those of attorneys Gerrit Wormhoudt and Robert Baker. In their essays, "Supreme Court Decisions"

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