

The Income-tax Man

by MARK TWAIN

The first notice that was taken of me when I "settled down," recently, was by a gentleman who said he was an assessor, and connected with the U. S. Internal Revenue Department. I said I had never heard of his branch of business before, but I was very glad to see him, all the same - would he sit down? He sat down, I did not know anything particular to say, and yet I felt that people who have arrived at the dignity of keeping house must be conversational, must be easy and sociable in company. So in default of anything else to say, I asked him if he was opening his shop in our neighborhood.

He said he was. (I did not wish to appear ignorant, but I had hoped he would mention what he had for sale.)

I ventured to ask him "how was trade?" and he said "So-so."

I then said we would drop in, and if we liked his house as well as any other, we would give him our custom.

He said he thought we would like his establishment well enough to confine ourselves to it - said he never saw anybody who would go of and hunt up another man in his line after trading with him once.

That sounded pretty complacent, but barring that natural expression of villainy which we all have, the man looked honest enough.

I do not know how it came about, exactly, but gradually we appeared to melt down and run together, conversationally speaking, and then everything went along as comfortably as clockwork.

We talked, and talked, and talked - at least I did. And we laughed, and laughed, and laughed - at least he did. But all the time I had my presence of mind about me - I had my native shrewdness turned on, "full head," as the engineers say. I was determined to find out all about his business, in spite of his obscure answers - and I was determined I would have it out of him without his suspecting what I was at. I meant to trap him with a deep, deep ruse. I would tell him all about my own business, and he would naturally so warm to me during this seduction burst of confidence, that he would forget himself and tell me all about his affairs before he suspected what I was about. I thought to myself, My son, you little know what an old fox you are dealing with. I said:

"Now you would never guess what I made lecturing, this winter and last spring?"

"No - don't believe I could, to save me. Let me see - let me see. About two thousand dollars maybe? But no - no, sir, I know you couldn't have made that much. Say seventeen hundred maybe?"

"Ha-ha! I knew you couldn't. My lecturing receipts for last spring and this winter were fourteen thousand seven hundred and fifty dollars - what do you think of that!"

"Why, it is amazing - perfectly amazing. I will make a note of it. And you say even this wasn't all?"

"All? Why, bless you, there was my income from the Buffalo Express for four months - about - about well, what should you say to about eight thousand dollars, for instance?"

"Say! Why, I should say I should like to see myself rolling in just such another ocean of affluence. Eight thousand! I'll make a note of it. Why, man! - and on top of all this I am to understand that you had still more income?"

"Ha-ha-ha! Why, you're only in the suburbs of it, so to speak. There's my book, 'The Innocents Abroad' - price \$3.50 to \$5.00, according to the binding. Listen to me. Look me in the eye. During the last four months and a half, saying nothing of sales before that, - but just simply during the four months and a half ending March 15, 1870, we've sold ninety-five thousand copies of that book! Nine-five thousand! Think of it. Average four dollars a copy, say. It's nearly four hundred thousand dollars, my son, I get half!"

"The suffering Moses! I'll set that down. Fourteen-seventy-five - eight - two hundred. Total, say - well, upon my word, the grand total is about two hundred and thirteen or fourteen thousand dollars. Is that possible?"

"Possible! If there's any mistake it's the other way. Two hundred and fourteen thousand, cash, is my income for this year if I know how to cipher."

Then the gentleman got up to go. It came over me most uncomfortably that maybe I had made my revelations for nothing, besides being flattered into stretching them considerably by the stranger's astonished exclamations. But no; at the last moment the gentleman handed me a large envelope and said it contained his advertisement; and that I would find out all about his business in it; and that he would be happy to have my custom - would in fact be proud to have the custom of a man of such prodigious income; and that he used to think there were several wealthy men in Buffalo but when they came to trade with him he discovered that they barely had enough to live on; and that in truth it had been such a weary, weary age since he had seen a rich man face to face, and talked with him, and touched him with his hands, that he could hardly refrain from embracing me - in fact, would esteem it a great favor if I would let him embrace me.

This so pleased me that I did not try to resist, but allowed this simplehearted stranger to throw his arms about me and weep a few tranquilizing tears down the back of my neck. Then he went his way.

As soon as he was gone, I opened his advertisement. I studied it attentively for four minutes. I then called up the cook and said:

"Hold me while I faint. Let Maria turn the batter-cakes."

By and by, when I came to, I sent down to the rum mill on the corner and hired an artist by the week to sit up nights and curse that stranger, and give me a life occasionally in the day time when I came to a hard place.

Ah, what a miscreant he was! His "advertisement" was nothing in the world but a wicked tax-return - a string of impertinent questions about my private affairs occupying the best part of four foolscap pages of fine print - questions, I may remark, gotten up with such marvellous ingenuity that the oldest man in the world couldn't understand what the most of them were driving at - questions, too, that were calculated to make a man report about four times his actual income to keep from swearing to a lie. I looked for a loophole, but there did not appear to be any. Inquiry No. 1 covered my case, as generously and as amply as an umbrella could cover an ant hill:

"What were your profits, in 1869, from any trade, business, or vocation, wherever carried on?"

And that inquiry was backed up by thirteen others of an equally searching nature, the most modest of which required information as to whether I had committed any burglary, or highway robbery, or by any arson or other secret source of emolument, had acquired property which was not enumerated in my statement of income as set opposite to inquiry No. 1.

It was plain that that stranger had enabled me to make an ass of myself. It was very, very plain, and I went out and hired another artist. By working on my vanity the stranger

had seduced me into declaring an income of \$214,000. By law, \$1,000 of this was exempt from income tax - the only relief I could see, and it was only a drop in the ocean. At the legal five per cent, I must pay over to the Government the appalling sum of ten thousand six-hundred and fifty dollars, income tax.

(I may remark, in this place, that I did not do it.)

I am acquainted with a very opulent man, whose house is a palace, whose table is regal, whose outlays are enormous, yet a man who has no income, as I have often noticed, by the revenue returns; and to him I went for advice in my distress. He took my dreadful exhibition of receipts, he put on his glasses, he took his pen, and presto! - I was a pauper! It was the neatest thing that ever was. He did it simply by deftly manipulating the bill of "DEDUCTIONS." He set down my "State, national, and municipal taxes" at so much; my "losses by shipwreck, fire, etc." at so much; my "loss on sales of real estate" - on "live stock sold" - payments for rent of homestead" - on "repairs, improvements, interest" - on "previously taxed salary as an officer of the United States Army, Navy, Revenue Service, and other things. He got astonishing "deductions" out of each and every one of these matters - each and every one of them. And when he was done he handed me the paper, and I saw at a glance that during the year 1869 my income, in the way of profit, had been one thousand two hundred and fifty dollars and forty cents.

"Now," said he, "the thousand dollars is exempt by law. What you want to do is to go and swear this document in and pay tax on the two hundred and fifty dollars."

(While he was making this speech his little boy Willie lifted a two-dollar greenback out of his vest pocket and vanished with it, and I would bet anything that if my stranger were to call on that little boy tomorrow he would make a false return of his income.)

"Do you," said I, "do you always work up the 'deductions' after this fashion in your own case, sir?"

"Well, I should say so! If it weren't for those eleven saving clauses under the head of 'Deductions,' I should be beggared every year to support this hateful and wicked, this extortionate and tyrannical Government."

This gentleman stands away up among the very best of the solid men of Buffalo - the men of moral weight, of commercial integrity, of unimpeachable social spotlessness - and so I bowed to his example. I went down to the revenue office, and under the accusing eyes of my old visitor I stood up and swore to lie after lie, fraud after fraud, villainy after villainy, till my immortal soul was coated inches and inches thick with perjury, and my self-respect was gone forever and ever.

But what of it? It is nothing more than thousands of the highest, and richest, and proudest, and most respected, honored and courted men in America do every year. And so I don't care. I am not ashamed. I shall simply, for the present, talk little and wear fire-proof gloves, lest I fall into certain habits irrevocably.