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draft

**FROM THE GREAT GILDERSLEEVE TO HOMER SIMPSON:
SIX DECADES OF THE FEDERAL INCOME TAX IN SITUATION
COMEDIES**

Often the very manner in which the sitcoms have sought mass acceptance reveals more about our culture than a bolder, more idiosyncratic, more aesthetically defensible vision might. Through sitcoms we can trace the hopes and concerns of the majority of Americans over the past forty-five years.¹

The television situation comedy—the most popular American art form—is a virtual textbook that can be “read” to help lay bare the mores, images, ideals, prejudices, and ideologies shared—whether by fiat or default—by the majority of the American public. . . . There is much history that can and must be rescued from the sitcom.²

The sitcom is a representational form, and its subject is American culture. It dramatizes national types, styles, customs, issues and language.³

This new model of “television as a cultural forum” fits the experience of television more accurately than others we have seen applied. . . . We begin with the observation, based on careful textual analysis, that television is dense, rich, and complex rather than impoverished.⁴

The federal income tax and situation comedies entered American popular culture at almost the same moment. Although the income tax had existed since 1913,⁵ it was not until World War II that it became a mass tax, applicable to most Americans and enforced by wage

¹Gerard Jones, *Honey, I’m Home!: Sitcoms, Selling the American Dream* 6 (1992).

²Darrell Y. Hamamoto, *Nervous Laughter: Television Situation Comedy and Liberal Democratic Ideology* 10 (1989).

³David Marc, *Demographic Vistas: Television in American Culture* 13 (rev. ed. 1996).

⁴Horace Newcombe & Paul M. Hirsch, *Television as a Cultural Forum*, in *Television: The Critical View* 561, 571 (Horace Newcombe, ed., 6th ed., 2000).

⁵See Revenue Act of 1913, Pub. L. No. 63-16, ch. 16, 38 Stat. 114 (imposing a federal income tax on individuals, following the ratification of the Sixteenth Amendment).

withholding.⁶ The first situation comedy, *The Aldrich Family*, was initially broadcast (by radio) in 1939.⁷ Sitcoms grew quickly in number and popularity, first on radio and later on television.⁸ The sitcom has proven to be “the most enduring and popular of all prime-time television genres.”⁹ From the very beginning of the withholding era, the income tax has served as a reliable source of sitcom plots, and sitcoms have provided a running commentary on the income tax. For one hoping to understand popular attitudes to the income tax, and how they may have changed over time, sitcoms are indispensable source material.

I have been able to identify -- sitcom episodes-- -- from radio and -- from television--in which the federal income tax plays a significant role.¹⁰ The available search techniques are far from perfect, so I am sure that I have missed some episodes. I am reasonably confident, however, that those -- constitute a majority of all income tax-related sitcom episodes. Most of the -- episodes are commercially available.¹¹ Several others I was available to view in the collections of the Museum of Radio and Television,¹² the Library of Congress,¹³ and the UCLA Film and Television Archive.¹⁴ Two were generously made available to me by Sony Pictures

⁶The transition of the income tax from a class tax to a mass tax was facilitated by the introduction of wage withholding, by the Current Tax Payment Act of 1943, Pub. L. No. 78-68, 57 Stat. 126. For an excellent social history of the income tax during World War II, see Carolyn C. Jones, *Class Tax to Mass Tax: The Role of Propaganda in the Expansion of the Income Tax During World War II*, 37 *Buff. L. Rev.* 685 (1989).

⁷Jones, *supra* note 1, at 25.

⁸For a thorough and engaging history of the development of the genre (through 1992), see Jones, *supra* note 1.

⁹David Marc, *Comic Visions: Television Comedy and American Culture* 19 (1989).

¹⁰The list of episodes reflects a fairly expansive notion of what constitutes a sitcom. Thus, the list includes episodes from “dramedies” (*Northern Exposure* and *Wonder Years*), and from shows in which the comedy hangs from a very meager framework of situation (e.g., *Abbott and Costello* and the *Jack Benny Program*).

¹¹Almost all the radio shows are available on a single MP3, “Tax Time Collection,” available at otrcat.com.

¹²These are the episodes from the *Bob Newhart Show*, *FM*, and *Chico and the Man*, and one of the episodes of the *Mary Tyler Moore Show* (1975).

¹³[Add list; probably will be *That Girl*, *Northern Exposure*, and *Murphy Brown*.]

¹⁴[Add list; probably will be *Kukla, Fran and Ollie*, *Burns and Allen* (1/29/53), *Winchell and Mahoney*, *Three Stooges*, *Hey Jeannie*, *Jack Benny* (1957), *Real McCoys*, *Calvin and the*

Television.¹⁵ I have been unable to view three television episodes, and to listen to one radio episode.¹⁶ For each of the three television episodes, a brief summary is available at tv.com (an invaluable resource for researching sitcom episodes), and a quotation from the tv.com summary is included with the episode information below. For the episodes which I have been able to view (or listen to), the episode summaries set forth below are focused on the income tax-related aspects of the episodes; non-income tax plots or subplots are given short shrift or are not mentioned at all.

The episode summaries are presented in chronological order. Readers can determine for themselves whether there is an overarching narrative to the summaries. One clear change over the decades is in the number of episodes—fifteen in the 1940s, twenty-seven in the 1950s, ten in the 1960s, nine in the 1970s, seven in the 1980s, fourteen in the 1990s, and three in the 2000s (so far). The dramatic change is the decrease from the 1950s to the 1960s. The decrease may reflect the fact that the mass income tax was no longer a novelty by the 1960s, and so no longer commanded as much attention as when it was newer.¹⁷ There is some suggestion in the episodes of decreasing respect for the income tax system over time—consider, for example, the differing attitudes reflected in the three great working class sitcoms of *The Honeymooners*, *All in the Family*, and *Roseanne*. It is not easy, however, to distinguish changing social mores from differences associated with the peculiarities of particular characters—as in the examples of the fraudulent Sgt. Bilko and his scrupulously honest exact contemporary, Ralph Kramden. Not uncommonly, different characters in the same episode may exhibit very different attitudes, and the episode may seem to be sympathetic to both¹⁸ or to neither.¹⁹ The striking similarity of the second oldest and the newest episodes on the list—*Great Gildersleeve* (1943) and *My Name is Earl* (2006)—also suggests caution in any attempt to identify an overarching narrative. *Gildersleeve* wrestles with his conscience, but ultimately concludes that only by being an honest

Colonel, *Joey Bishop Show*, *Pruitts of Southampton* (both episodes), *Odd Couple*, *Here We Go Again*, *New Odd Couple*, and *Cybill*.]

¹⁵These are the episodes from *Maude* and *Occasional Wife*.

¹⁶The radio episode is the 1945 *Burns and Allen* episode. The television episodes are *Burns and Allen* (February 19, 1953), *Perfect Strangers*, and *Cosby*.

¹⁷An interesting question—answering which would require a Herculean effort—would be how tax-related episodes as a percentage of all sitcom episodes varied over time. Given the overlap of radio and television in the 1950s, the great strength of the sitcom genre during that decade, and the large number of episodes then produced per show per year, the explosion of tax-related episodes during the 1950s may be largely explained by an explosion of sitcom episodes in general.

¹⁸The *Marriage* is an example of this.

¹⁹The *Simpsons* episode, “The Trouble with Trillions,” is an example of this.

taxpayer can he satisfy the obligations of citizenship; more than sixty years later Earl does the same.

Certain topics and themes appear repeatedly in the episodes. Not surprisingly, the complexity of the forms and instructions is a common complaint.²⁰ Attitudes toward cheating are frequently on display—ranging from the compulsively compliant,²¹ through basically but imperfectly honest,²² highly aggressive,²³ and opportunistically noncompliant,²⁴ to blatantly fraudulent.²⁵ Encounters with employees of the Internal Revenue Service are featured in most episodes,²⁶ and surprisingly few of the employee portrayals are unreservedly negative.²⁷ Interestingly, one of the most negative portrayals of IRS employees—in Roseanne—involves taxpayers' attempts to obtain information from the IRS, rather than auditing. The possibility of going to prison for tax fraud is very much on the minds of the sitcom characters; it is referred to

²⁰Fibber McGee and Molly (1944 and 1954 episodes), Great Gildersleeves (1944 episode), Burns and Allen (1948 episode), Father Knows Best (1951 episode), Amos and Andy (1952 episode), Honeymooners (1953 episode), Roseanne, and Third Rock from the Sun.

²¹The Marriage (Liz), Honeymooners (1956 episode), Bill Dana Show, All in the Family (family members other than Archie), Northern Exposure, and Simpsons (Ned Flanders in 1998 episode).

²²Great Gildersleeve (1943 episode), Mary Tyler Moore (1970 episode), My Name is Earl (2006 episode).

²³The Marriage (Abby), Maude, Facts of Life, and M*A*S*H.

²⁴All in the Family (Archie) and Roseanne.

²⁵Phil Silvers Show, Alice (Flo), Facts of Life, Married . . . with Children, and Simpsons (Homer in 1998 episode).

²⁶Amos and Andy (March 9, 1945, episode and 1952 episode), Great Gildersleeve (1947 episode), Burns and Allen (1948 episode), Life with Luigi (all three episodes), Honest Harold, Abbott and Costello (1953 episode), The Marriage, Honeymooners (1956 episode), Phil Silvers Show, Jack Benny (1957 and 1964 episodes), Love that Bob, Bill Dana Show, Beverly Hillbillies, Andy Griffith, Occasional Wife, All in the Family, Mary Tyler Moore (1970), Odd Couple, Maude, Chico and the Man, Facts of Life, Golden Girls, Perfect Strangers, Roseanne, Northern Exposure, Ellen, Simpsons (1998 episode), Murphy Brown, Third Rock from the Sun, Family Guy, and My Name is Earl.

²⁷The most negative portrayal, by a wide margin, is in Alice (Mr. Bartlett).

(with varying degrees of seriousness) in nearly half the episodes.²⁸ Joint returns for married couples play an important role in several episodes.²⁹ The taxability of in-kind receipts is featured in three episodes.³⁰ In a number of episodes, preparing one's tax return or undergoing an audit serves as an occasion for reflection (positive or negative) on how the government spends tax dollars.³¹ In a few instances, paying income tax is treated as a civic ceremony, conferring on one the status of taxpayer.³² Doing one's taxes can also serve as a spur to wider-ranging reflections—for example, on whether one is satisfying one's charitable obligations, on a failed marriage, or simply on the events of the past year.³³ Given the differing commitments to verisimilitude on the part of different sitcoms, it is not surprising that some shows make a serious effort to get the details right concerning substantive tax law and tax procedures,³⁴ while others include ludicrous misrepresentations of the laws and procedures.³⁵

In the sitcom world, the federal income tax is very much *the* tax. There is no comparable

²⁸Great Gildersleeve (1943 and 1947 episodes), Fibber McGee and Molly (1944 and 1957 episodes), Duffy's Tavern, Amos and Andy (all three episodes), Burns and Allen (1948 episode), Ozzie and Harriet, Life with Luigi (all three episodes), Honest Harold, The Marriage, Father Knows Best (both episodes), Honeymooners (1956 episode), Phil Silvers Show, Love that Bob, Jack Benny Program (1964), Occasional Wife, All in the Family, Alice, Chico and the Man, Facts of Life, Cheers (both episodes), Golden Girls, Married . . . with Children, Dream On, Northern Exposure, and Simpsons (both episodes). In the older episodes, Alcatraz is repeatedly mentioned as *the* prison.

²⁹Burns and Allen (1953), The Marriage, Love that Bob, Occasional Wife, Alice, FM, and Dream On.

³⁰Honeymooners (1956 episode), Andy Griffith, and Northern Exposure.

³¹Great Gildersleeve (1943 episode), Abbott and Costello (1946 episode), Ozzie and Harriet, Burns and Allen (1950 episode), Honeymooners (1953 episode), Bill Dana Show, Alice, Chico and the Man, Northern Exposure, Ellen, Simpsons (1998 episode), My Name is Earl.

³²Great Gildersleeves (1943 episode, taxpayer status), Life with Luigi (1950 episode, taxpayer status), Abbott and Costello (1953 episode, taxpayer status), Bill Dana Show (taxpayer status and ceremony), Occasional Wife (ceremony), My Name is Earl (taxpayer status).

³³King of Queens (charitable obligations), FM (failed marriage), Dream On (failed marriage), Wonder Years (past year's events).

³⁴Roseanne and The Marriage are especially impressive in this respect.

³⁵There are too many episodes in this category to list them all, although Life with Luigi, Abbott and Costello, Andy Griffith (on procedure, not substance), and Married . . . with Children deserve special mention.

collection of sitcoms dealing with sales tax, property tax or the federal payroll tax—despite the fact that the federal payroll tax burden has exceeded the federal income tax burden for most taxpayers for several decades.³⁶ As is evident from the episode summaries, the return filing requirement—the self-reporting nature of the tax—is largely responsible for the sitcoms’ fascination with the income tax. It is not a coincidence that thirty-five of the episodes—almost half of the total—originally aired in either March (the month in which the return due date formerly fell) or April.

A Chronological Listing of Income Tax-Related Radio and Television Situation Comedies

Baby Snooks Show, “Tax Returns,” aired February 15, 1940

Daddy is at home preparing tax return for the business he works for, when Baby Snooks walks in. Daddy has discovered a \$3,000 discrepancy in the firm’s books, which he wants to resolve before his boss arrives. Snooks wants Daddy’s attention, but he tells her she must leave him alone for fifteen minutes. She ignores his request to leave, and he helps her with her homework. The show ends with Daddy’s unhappy discovery that Snooks has done her homework in the firm’s books.

The Great Gildersleeve (radio), “Income Tax Time,” aired March 14, 1943

The episode opens with the announcer describing the scene as Gildersleeve “alone with his ‘Conscience’ and his income tax return.” Gildersleeve notes that he is supposed to report interest on his savings account as income. His “Conscience” has other ideas: “How are you ever going to get ahead that way? . . . There are men in this town who make four or five times what you do. Let them pay their taxes. . . . How are they going to find out? If they find out, all right, you pay. But why should you go out of your way to lose your hard-earned cash? . . . I always say, what they don’t know won’t hurt you.” Gildersleeve prepares his return omitting the interest income, but he does not immediately sign or mail the return. At the barbershop, he hears a story about someone who did not report his interest income the previous year, and was visited by the Treasury Department as a result. “They can practically send you up for life” for such an omission, he is told. His nephew Leroy asks for help with his homework assignment, which is to write an essay on “The Privileges of Being a Taxpayer.” Gildersleeve says, “With that topic you’ll just have to use your imagination. And plenty of it.” Leroy reads Gildersleeve a draft of the beginning of his essay (which he plagiarized from a letter from the bank): “‘Til this war is won, we at home should consider it not only our duty, but our privilege, to go without things and pay our taxes.” Beset with guilt, Gildersleeve finally decides to report the interest income. His

³⁶Congressional Budget Office, *Effective Federal Tax Rates, 1997 to 2000*, at 72, tbl. C-1 (covering 1979 to 2000).

“Conscience” tries to talk him out of it, claiming that tax cheating “is going on all over the country.” Gildersleeve vehemently disagrees: “You can’t talk like that about this country. Who the devil are you, anyway? Hitler? The devil—that’s who you are.” As he revises his return, Gildersleeve says, “Interest on savings account: \$2.16.” He proudly quotes from the bank letter plagiarized by Leroy. The episode concludes with Harold Peary (Gildersleeve) out of character, with “a message of great importance” concerning who is required to file a tax return and when returns are due.³⁷

Fibber McGee and Molly (radio), “Fibber Does His Income Tax,” aired January 11, 1944

The announcer opens the show: “The Spanish used to burn people they didn’t like. In England they once cut off your ears for stealing a penny. Russia had the whip. But for sheer ingenuity in instruments of torture, America wins again. We refer to income tax form 1040.” Fibber explains to Molly he is beginning to prepare his return on January 11 even though it is not due until March 15, because he will need all that time to finish the return. He reads a portion of the instructions to Molly and asks her if she understands them. “No, but I bet it’s beautiful in the original Egyptian,” she replies. Their neighbor Alice drops by and tells them that she has not done her return yet, because she thinks “the whole thing is silly.” Molly comments, “Now we’re getting somewhere—and I think it’s Alcatraz.” Noting that shipwrecks are listed as one type of casualty loss, Fibber considers claiming a deduction for his broken ship-in-a-bottle. When he has finished his return, Fibber tells Molly he was not sure how much he owed, so he included a blank check with the return.

The Great Gildersleeve (radio), “Income Tax Forms Arrive,” aired January 16, 1944

Gildersleeve reads from the tax return instructions and pronounces them “gibberish.” He soon declares, “By George, I give up.” Later, he asks Peavey the druggist if Peavey’s tax form has arrived. “I looked at it this morning,” Peavey responds. “And there’s one thing I wish someone would explain: Are they kidding?” Judge Hooker and Gildersleeve both agree to help prepare the tax return for Leila (who is a romantic interest of both), but each tries to romance Leila while

³⁷During World War II, the Office of War Information encouraged radio networks to prepare and broadcast public service messages on various war-related topics, including the importance of income tax compliance to the war effort. Ordinarily, the public service messages were not thematically related to the entertainment portions of radio programs. As Carolyn C. Jones has noted, this Great Gildersleeve episode was an important exception: “In March 1943, when the popular radio show *The Great Gildersleeve* devoted its complete script to the subject of the income tax, government publicists saw the network radio show as a vehicle for reaching millions.” Carolyn C. Jones, “Mass-Based Income Taxation: Creating a Taxpaying Culture, 1940-1952,” in *Funding the Modern American State, 1941-1995*, 107, 123 (W. Elliot Brownlee, ed., 1996).

the other is working on the return. In the end, Leila goes for a ride with Dr. Hargrave, leaving Hooker and Gildersleeve with each other's company.

Duffy's Tavern (radio), "Tax Advice from Colonel Stoopnagle," aired March 7, 1944

Tavern manager Archie is preparing his income tax return. After reading some particularly complicated instructions he remarks, "I'll ignore that." Barfly Finnegan tells Archie that he has already mailed his own return, which he filled out while standing in line at the post office. Finnegan confesses, however, that he cheated: "I copied from the guy in front of me." Archie helps Finnegan prepare an honest return, which produces a tax of zero on income of zero. Finnegan complains, "It's a crime, Arch, making a guy pay one hundred percent of his income." Colonel Stoopnagle arrives with a machine he calls the "Reducernagle," which he claims will "cut your taxes eighty percent." When he demonstrates the machine using the income of proprietor Duffy, it calculates a ridiculously high tax bill of \$2,000. Running the same information through the machine again produces the order, "Pay the \$2,000 or we'll send you to Alcatraz." Stoopnagle renames the machine the "Increasernagle" and explains, "It's to help poor people to get into the higher income tax brackets."

Burns and Allen (radio), episode title unknown, aired February 5, 1945

The announcer (Harry Von Zell) opens the show with a reference to the sponsor and an introduction of the orchestra, and then says, "Say, here's a very important message. Uncle Sam is asking us to file our regular March fifteenth income tax returns early this year. The money is needed for victory. If you have made more than five hundred dollars during 1944 you must file a return—regardless of withholding tax. . . . For complete information and to secure the proper form, see your local collector. But do it early, like George Burns. In fact, we find George working on his return right now—as we meet the people who live in the Burns house—George and Gracie!"³⁸

Amos and Andy (radio), "Andy Inflates His Tax Return to Impress a Girl," aired March 2, 1945

In order to impress Caroline, a woman he is dating, Andy tells her his 1944 income was \$7,000, although his actual income was only \$250. Looking for assistance with his 1944 income tax return, Andy visits a lawyer, but the lawyer is of no help—other than to tell Andy, "If you don't pay that tax, the government's going to seize you and put you where you ain't got no freedom." Andy visits Shorty's barbershop, where Shorty initially refuses to cut Andy's hair out of concern

³⁸I have been unable to locate a recording of this episode. The quotation appears in Jones, *supra* note 34, at 124. Jones's sources are documents from the Office of War Information, not a recording of the episode.

that any additional income would put him (Shorty) into a higher tax bracket. Shorty finally agrees to cut Andy's hair, after Andy promises not to pay him for it. Andy says that he is considering not filing an income tax return, and Shorty comments, "You'll love Alcatraz." When Caroline agrees to prepare Andy's return, Andy signs a blank form and gives it to Caroline. She determines he owes \$1,200 tax on \$7,000 income. Andy's plan was to change Caroline's numbers before filing the return. Instead of giving the return back to Andy, however, Caroline files it herself—which is easy for her to do, because (unbeknownst to Andy) she works at the Bureau of Internal Revenue.

Amos and Andy (radio), "More Tax Woes," aired March 9, 1945

This episode continues the story from the episode of March 2, 1945, described immediately above. Andy wonders whether the government would accept an offer from him to pay off his \$1,200 tax bill at the rate of ten cents per week. Amos responds that the government cannot provide special treatment to select individuals: "After all, with millions of people paying taxes, the government has got to work like a machine." Andy replies, "Oh, they work like a machine, all right—a vacuum cleaner." Andy consults a lawyer, who initially claims, "Nothing frightens me!" When he becomes aware that Andy's problem is with the federal government, however, he tells Andy, "Shake hands with a coward." The lawyer explains that trouble with the federal government "gets so Alcatrazy." For ten dollars, the Kingfish offers to go to the Internal Revenue office, posing as a tax professional, and straighten out Andy's problem. Andy accepts. The Kingfish returns from his visit to the Internal Revenue office, and announces that Andy's problems are over. A man from the Internal Revenue Department soon arrives, looking for the Kingfish. He wants to know why the Kingfish has not filed a tax return in the past five years, given his claim to have a thriving tax practice.

Abbott and Costello (radio), "Income Tax," aired March 14, 1946

The episode hangs a large number of jokes and gags—some income tax related, some not—on a very thin plot involving Costello's efforts to borrow \$500 to pay his income tax. The episode begins with Costello bragging, "I'm going to pay less tax than I ever paid before," because this year he "put the government down as a dependent." Costello explains to Abbott why he did his income tax on a handkerchief instead of on a form 1040: "This year I'm paying through the nose." (No one seems bothered by the inconsistent premises of the two jokes.) Abbott admonishes Costello, "You can't cheat, or you'll deprive the government of money they need." When Costello asks why the government needs money, Abbott explains, "Well, for instance the government needs money to build bridges. Do you know why we have to have more bridges?" "Sure," Costello shoots back, "to keep the taxpayers coming across."

The Great Gildersleeve (radio), "Income Tax Audit," aired June 4, 1947

Gildersleeve gets a letter from the Collector of Internal Revenue, asking him to come to the Internal Revenue office to “answer certain questions” concerning his 1944 return. Although he does not recall “pull[ing] anything in 1944,” he is still concerned. He asks himself, “They can’t put me in jail, can they?” That night he dreams that he is in “the death house,” and “scheduled to go to the chair tomorrow.” He awakens at the moment of his execution. At the Internal Revenue office the next day, he tells himself, “This whole thing is an outrage. . . . I’m going to tell this sawed off little squirt [whom he has yet to meet] exactly what I think of him, and the Internal Revenue Department, and the government.” When he actually meets the Internal Revenue official, however, he offers no bluster. The official tells him that there is an arithmetical error on his return, and he owes the government \$2.60. “Sorry to bother you,” the official apologizes. As he leaves, Gildersleeve tells his niece and nephew, “This is a great country, children. Why our own butcher couldn’t have treated me any nicer.” The episode concludes with the strains of “America the Beautiful.”

Burns and Allen (radio), “Income Tax Time,” aired January 15, 1948

George is preparing his tax return on the return due date. He declares, “I don’t [hate taxes]. It’s just making out the return I hate. I’m glad to send my money to the government.” He finally gives up, and asks Gracie to “take this income tax stuff down to the expert in the Taft Building and let him figure it out.” Gracie, however, decides to prepare George’s return herself, and produces a return claiming a \$30 million refund (which George apparently signs without reviewing). Gracie tells her psychiatrist about George’s return, and the psychiatrist predicts Alcatraz for George. When George eventually discovers what he has signed, he concurs: “Holy smoke. I’ll go to jail for the rest of my life.” A man from the “Income Tax Department” soon arrives at George’s and Gracie’s home, to thank George for “writing a comedy tax return just to hand us fellows a laugh.”

Abbott and Costello (radio), “Costello Pays Income Tax,” aired March 3, 1948

Costello explains to Abbott how the income tax works: “First you go down to the tax bureau. Walk inside. There’s a guy sitting down with a lot of papers and pencils. He’s the income tax collector. First you take all the money you made last year.” Abbott prompts him, “Then?” Costello says, “That’s all. He just takes all the money you made last year.” Abbott lectures, “You should pay your taxes with a smile.” Costello objects, “But they want cash.” Costello recalls, “I met an income tax man once on a plane and we hit four air pockets. He had his hand in every one of them.” “I always give them [the Internal Revenue Department] an honest account,” Costello tells Abbott. “I’m patriotic. And besides that, they watch you too close.” When Costello learns he has won \$3,000 in a raffle he is very upset: “You put me in a higher bracket.” He is convinced that “\$3,000 won’t pay the income tax on \$3,000.” He believes he can avoid the tax, however, if he gives the money away. Before he can finish giving the money away, he is robbed at gunpoint. After some reflection, however, the robber decides not to take Costello’s money, because the robber is concerned about his own income tax liability. In fact, the robber insists that Costello take \$35,000 that the robber had stolen from others.

Life with Luigi (radio), "Income Tax Problems," aired March 6, 1949

Luigi is an Italian immigrant living in Chicago. Luigi receives a registered letter from the Internal Revenue Department, informing him that an agent will call the next day concerning his 1948 return. When he mentions the letter at his night school class, and wonders why Internal Revenue wants to deal with him in person rather than by correspondence, a fellow student explains that "they can't fit handcuffs into an envelope." Later, Luigi's friend (or supposed friend) Pasquale says that the government probably wants to collect from Luigi the special \$100 tax imposed on foreigners (the "e pluribus unum tax"). Pasquale mentions the possibility of Alcatraz if Luigi does not pay the tax. Very worried, Luigi goes to the Internal Revenue office rather than waiting for the scheduled visit from the agent. At the office Luigi explains to "Mr. Tax Man" that he reported \$800 income when he really earned only \$400, because he was "ashamed to put down so little." When Luigi asks "Mr. Tax Man" what happens to people who do not pay their taxes, the only answer is an evil laugh. Luigi hurries home for the scheduled visit from the Internal Revenue Department. Pasquale tells Luigi he will pay Luigi's tax bill for him, if Luigi will agree to marry Pasquale's daughter Rosa. Luigi reluctantly agrees. The Internal Revenue agent arrives, tells Luigi the only problem with his 1948 income tax is that he overpaid by \$10, and gives him a refund check. Pasquale declares he is so fond of Luigi that if he (Pasquale) were to receive a tax refund, he would give it to Luigi. The agent just happens to have a \$40 refund check for Pasquale, which he gives to Luigi.

Kukla, Fran and Ollie, "Income Tax," Episode 106, aired March 7, 1949

[UCLA inventory number VA17264 T, study copy.]

Adventures of Ozzie and Harriet (radio), "Income Tax," aired March 13, 1949

The announcer sets the scene: "Ozzie Nelson, American, is completely enmeshed in what is rapidly becoming one of America's most exasperating traditions. It calls for a complete mastery of arithmetic, trigonometry, surveying, semantics, foreign languages (including doubletalk and jabberwocky), not to mention mind reading, and—above all—the control of temper." Ozzie is struggling with his income tax return, reading one sentence of the instructions over and over without comprehension. "I'd like to push the whole works off the table into the wastebasket," he grumbles. He explains to his family why he has not finished the return: "I started off with a bang, but the questions after name and address kind of slowed me down." He tells Harriet that he plans to consult a booklet a friend has given him, before finishing the return. Harriet reads the title: "'How to Save Money on Your Income Tax,' written by 8874392." She insists that Ozzie sign and mail the return immediately, to avoid "another mad dash to the Post Office at midnight March 15." On the way to the mailbox, Ozzie and Ricky meet neighbor Joe Randolph, who asks Ozzie whether paying his income tax "hurts a little." Ozzie replies, "I don't mind paying my income tax. It's for a good cause." Joe says that Ozzie may have overlooked some

legitimate deductions, and suggests he hire a return preparer. Influenced by Joe, Ozzie decides to consult “How to Save Money on Your Income Tax” and revise the return before mailing it. On their way to the mailbox a second time, with the revised return, Ozzie and Ricky meet Emmy Lou, a girl who lives in the neighborhood and who has been learning about the income tax at school. She exclaims, “Oh, what a wonderful bit of Americana! There you stand by the mailbox, a patriotic smile on your face. Your heart cries out, ‘Take it, Uncle Sam! There’s a lot more where that came from!’ No complaining, no grumbling, you’re eager and willing to pay your country its due. You’re 130 million Americans, Mr. Nelson!” When Ozzie tells Emmy Lou that he’s taken “every possible deduction,” Emmy Lou is concerned. “I hope you haven’t overdone it, Mr. Nelson,” she says. “The penalties are pretty severe. They can put you in jail for fraud or fine you \$10,000.” Ozzie takes the return home again, this time to eliminate the revisions inspired by Joe’s comments.

Burns and Allen (radio), “Income Tax Problems,” aired March 1, 1950

A Mr. Hanley arrives at the home of George and Gracie to prepare their tax return. Gracie shows Mr. Hanley a return she has already prepared, claiming a \$6 million refund. Ignoring this, Mr. Hanley asks George for their cancelled checks and other records, and goes into another room to work on the return. He emerges periodically to ask Gracie about various strange expenditures, and her explanations are always absurd. While Mr. Hanley is working, George explains to Gracie why the government needs so much money: “The government needs our tax money to run the country. Part of it goes to pay the salaries of the President, the cabinet, and congressmen.” Gracie asks, “George, do Republicans have to pay part of President Truman’s salary?” When George says they do, Gracie comments, “That’s really rubbing it in, isn’t it?” George goes on to describe other uses of tax dollars: “And the government needs money to run the Army and the Navy. . . . And don’t forget that our government is spending millions of dollars on European recovery.” Exasperated by Gracie’s explanations, Mr. Hanley eventually jumps out the window and runs away. “He’s got to get that tax to Washington by March 15,” Gracie observes. The 1951 Burns and Allen television episode, “The Income Tax Man,” described below, is a reworking of this episode.

Life with Luigi (radio), “Income Tax Season,” aired March 7, 1950

Miss Spaulding, Luigi’s night school teacher, addresses her class: “Now we all know that taxes are necessary to pay for government. So who can tell us some of the ways our government uses your money?” A student mentions the Army, Navy, Post Office, roads, and veterans. When Luigi asks Miss Spaulding where he can get help in preparing his income tax return, she suggests he hire an accountant. Luigi’s friend, Pasquale, however, volunteers to prepare Luigi’s return for free. Pasquale says Luigi should reduce his tax bill by marrying Rosa, Pasquale’s daughter. When Luigi declines, Pasquale tells Luigi he owes the government \$300,000, and that he will be tried in a “special income tax court for broke immigrants.” Luigi packs his suitcases for Alcatraz. Luigi’s friend Schultz arrives, and tells him the tax on his \$400 income cannot be

more than a few dollars. Schultz tells Luigi the Internal Revenue Department will figure his tax for him, if he visits the Internal Revenue office. Before Luigi goes to the Internal Revenue office, Pasquale persuades him to play a game of Monopoly. Pasquale records Luigi's Monopoly cash and properties in Luigi's ledger book, which Luigi later presents at the Internal Revenue office. Luigi tells the Internal Revenue employee that the cash and properties are not real, but the employee insists Luigi owes \$1 million. Pasquale says he will explain the real situation to the Internal Revenue employee, but only if Luigi agrees to marry Rosa. Luigi reluctantly agrees. When the employee accepts Pasquale's explanation, Pasquale volunteers to pay Luigi's actual tax bill. To Pasquale's great surprise, the employee says the revised bill is \$80,000. Pasquale departs in horror. The employee tells Luigi that he invented the \$80,000 figure as payback for Pasquale's trick on Luigi. Luigi says, "You know, people they say you income tax fellows, you're very hard. I think you're very soft." The episode closes with Luigi writing a letter to his mother in Italy, telling her that the total tax collections of the United States for the year were more than \$46 billion, and that "I'm proud to tell you that \$1.56 is what I paid in."

Burns and Allen, "The Income Tax Man," Live Show 12, aired March 1, 1951

This is a reworking of the Burns and Allen radio episode, "Income Tax Problems," of March 1, 1950. Mr. Hanley arrives at the home of George and Gracie to prepare their income tax return. When Gracie asks Mr. Hanley what the government does with the taxes it collects, he explains where the various "part[s] of the tax dollar go"—including funding the military, and paying the salaries of elected politicians. This leads Gracie to ask, "If they can do all that with one dollar, then who gets the rest of the money?" She also asks him why, if taxpayers pay the salaries of the members of Congress, she and George "can't . . . list them as dependents and deduct them." She repeats the line from the 1950 radio episode involving President Truman and Republicans. Mr. Hanley's observation that everyone's taxes will be higher this year leads Gracie to remark on her plans to save money by making extensive use of Carnation dairy products (Carnation being the sponsor of the program). In a monologue, George recounts how Gracie confused Mr. Hanley with her system for not paying income taxes: "She says, if you owe the government \$5,000, you make out a return for ten [thousand dollars], and in that way the government owes you five [thousand dollars] and you owe them five [thousand dollars], and you're even." Near the end of the episode Mr. Hanley, addled by too much conversation with Gracie, concludes that George and Gracie owe the government "three refrigerators full of whipped cream."

The Harold Peary Show (Honest Harold) (radio), "Income Tax," aired March 14, 1951

Finishing his income tax return on the March 15 due date, Harold decides not to report a bottle deposit refund of fifty cents. His mother offers to mail the return for him, and he accepts. "It's a wonderful feeling to have your income tax all made out and mailed," Harold observes. Harold visits Pete, the town marshall, who tells him that an "Internal Revenue man from Washington" is in town "to see that nobody's trying to cheat on their income tax." Harold tells Pete his return is

completely honest, except for the omission of the fifty cents. “You are in trouble, boy,” Pete responds. Just then a man walks into Pete’s office and introduces himself as J. Edgar Bensinger, a “T-Man” from Washington. Bensinger explains his view of tax cheaters: “They’re all criminals to us. No matter if they’re trying to get away with \$10,000 or fifty cents. . . . There’s only one place for a man that tries to cheat the government, and that’s jail.” Very worried, Harold tries to pull his tax return out of the mailbox into which it had been deposited. Bensinger finds Harold with his arm stuck in the mailbox, and tells him that jail sentences for mail tampering are almost as long as those for tax fraud. “I’ll be very interested in looking over your tax return, ‘Honest Harold,’” Bensinger says with an evil laugh. When the mailman arrives at the mailbox, Harold begs him for the envelope with the tax return. The mailman refuses until he notices that the envelope has no postage, whereupon he gives the return to a very relieved Harold. The episode ends with Harold speaking directly to the audience: “Say, what about you folks listening in? Have you mailed in your income tax returns yet? Don’t forget, tomorrow’s the last day. You don’t want J. Edgar Bensinger after you.”

Father Knows Best (radio), Episode 73, “Income Tax Procrastination,” aired March 15, 1951

Jim gives his children a lecture about the evils of procrastination, although it is the evening of March 15 (the income tax return filing deadline), and he has yet to prepare the income tax return for Margaret and himself. He explains, “It’s only seven o’clock and the tax isn’t due until midnight.” After a commercial break, the show’s announcer refers to “that cute little hangover from the Spanish Inquisition—the income tax blank.” Struggling with the form and instructions, Jim declares that he “can’t make head or tail of these idiotic instructions.” He cannot find a piece of paper on which he had written down crucial information, and he worries that without the paper he will not be able to finish the return on time and will “probably spend the rest of my life in jail.” He decides to look for the paper in his very messy desk, cleaning out the desk in the process. He does not find the paper, but he does find a completed tax return awaiting his signature. Margaret explains that she had taken the paper to an accountant, who had prepared the return. When Jim complains of this deception, Margaret responds, “Suppose you tell me some other way I could have gotten you to clean out your desk.”

Jack Benny Program (radio), “A Visit from the IRS,” aired April 15, 1951

Jack is visited at home by two men from “the Office of the Collector of Internal Revenue,” who express concern that Jack may not be “taking full advantage of [his] legal deductions.” They cannot understand how a man with an income as high as his could have spent only \$17 on entertainment expenses. They are particularly puzzled as to how Jack could have hosted a party of four, including Mr. and Mrs. Ronald Colman, at a dinner at the Macombo at a cost of only \$3.90. At Jack’s suggestion, the two men decide to question the Colmans at their nearby residence. When the men say that Jack claimed a \$17 entertainment expense deduction on last year’s return, Ronald responds, “That much?” Ronald also asks, “When are you sending Mr. Benny to jail?” The men explain that they are not trying to send Jack to jail; in fact, they are

trying to get him a refund. This prompts Ronald to say to Mrs. Colman, "I'll humor them; you look in the paper and see where they've escaped from." Ronald proceeds to tell the men the story of the dinner at the Macombo, with the aid of a flashback. When it came time to pay the \$40 check, Jack picked a fight with the waiter, leaving Ronald to pay the check. The \$3.90 was the cost of cleaning the tuxedo Jack wore to the dinner. This episode was reworked (with Jimmy Stewart replacing Ronald Colman) in the 1964 Jack Benny Program television episode, "Income Tax Show," described below.

The Bickersons (radio), "Income Tax Refund," air date unknown (show ran from 1946 to 1951)

As their name suggests, John and Blanche Bickerson, husband and wife, bicker constantly. As a lengthy argument (precipitated by John's snoring) seems to be winding down, Blanche gives John a letter addressed to him from the Internal Revenue Department. The letter says that the government has determined that John overpaid his 1946 income tax by \$76.50, and that a check for that amount is enclosed. John does not find the check, however, because Blanche earlier steamed open the envelope, extracted the envelope, and used the money to buy an expensive handbag for herself. Although John responds with outraged histrionics, Blanche implores, "Can't I keep it, please?" John does not answer, because he has fallen asleep.

Life with Luigi (radio), "Income Tax Problems," aired March 11, 1952

This episode is nearly identical to the episode of March 6, 1949, with the tax year in question updated from 1948 to 1951.

Amos and Andy, "Income Tax Show," Episode 33, aired 1952 (exact date unknown)

Andy and the Kingfish work together preparing their income tax returns. The Kingfish predicts, "We ought to knock this thing out in about ten minutes," but hours later they are still struggling with the returns. Reading the instructions, Andy remarks, "It says disregard lines ten, eleven, and twelve. I'm thinking about going a step further and disregarding the whole thing." The Kingfish comments, "If I'd known figuring out income tax was going to be this hard, I never would have allowed myself to make any money last year." Amos arrives and they gladly accept his offer to prepare their returns. Amos gives the completed returns to Andy for mailing, but Andy forgets and never mails the returns. Later, the Bureau of Internal Revenue asks Andy and the Kingfish to come to its office. Calhoun tells Andy and the Kingfish that the Bureau is lenient with taxpayers who make arithmetic mistakes, but that failure to file can lead to Alcatraz. Hearing this, Andy realizes he never mailed the returns, and he faints. As Andy and the Kingfish wait at the Internal Revenue office, a series of improbable events leads them to fear that noncompliant taxpayers are being assaulted—or even killed—in the inner office. An official eventually reassures them, "The consequences of not filing an income tax return aren't that serious. At the same time, it's not a laughing matter either." They promise to prepare new

returns and to file them as soon as possible. Amos prepares new returns for them, and this time the Kingfish takes the mailing responsibility. In the final scene, he distractedly puts the returns into a trash can next to the mailbox.

The Abbott and Costello Show, "Million Dollar Refund," Episode 43, aired 1953 (exact date unknown)

Lou and Bud are eating on a park bench. When Lou throws a piece of paper on the ground, a police officer scolds him, noting that the city tries to keep the parks clean "so the taxpayers can enjoy them." Showing the officer an unopened envelope he has just received from the Income Division of the Bureau of Internal Revenue, Lou says, "I'm a taxpayer and I can prove it." The envelope turns out to contain a refund check to Lou, for one million dollars and thirteen cents. He promptly attempts to return the check at the Internal Revenue office, but the employee sends him away, saying, "This office doesn't make any mistakes." Lou and Bud then go to the bank, where a banker reluctantly agrees to cash the check. An elaborate farce ensues, involving two suitcases (one with the cash, and another as a decoy), two professional thieves, an opportunistic window washer, Lou's and Bud's landlord, the police, and Internal Revenue employees. After much confusion the Internal Revenue employees realize their mistake and collect the cash. As the employees take the cash away, Lou sarcastically remarks to Bud, "Those guys never make mistakes."

Burns and Allen [George Burns and Gracie Allen Show], "Tax Refund," aired January 29, 1953

[UCLA inventory number T29481, research copy.]

Burns and Allen, Filmed Show 20, Episode 72, aired February 19, 1953

"Gracie tries to find Von Zell a wife and children so he can save money on his income tax."

The Honeymooners, "Income Tax," Episode 17, aired March 7, 1953

With considerable difficulty, Ralph Kramden prepares his tax return. "I'm dropping dead from the question" on the return, he remarks at one point. He finds that he owes \$15, which he could pay with \$15 he had saved to buy a new bowling ball. Just at that moment, however, a priest drops by and asks for a donation for the "hungry and homeless abroad," and Ralph gives him the \$15 he had saved. Ralph tells Alice that he will get the tax money by working an extra shift. The episode concludes with Ralph's speech to Alice: "I didn't mean that before what I said about income taxes. Boy, we should give everything to the government. We're living in a great country. This is the greatest country in the world. We've got parks for the kids. Everybody's free to say what they think and do and please. It's a great place. You know something? We're

pretty lucky, even though we didn't have a hurricane, a fire or an explosion." The last sentence refers to Ralph's disappointment, expressed earlier in the episode, that he did not qualify for a casualty loss deduction.

Paul Winchell and Jerry Mahoney Show, no episode title, aired January 24, 1954

[UCLA inventory number T71099, research copy.]

Three Stooges, "Income Tax Sappy," aired February 4, 1954

[UCLA inventory number M33012, research copy.]

Fibber McGee and Molly (radio), "Federal Income Tax Preparation," aired March 2, 1954

As Fibber struggles to prepare the 1953 income tax return for Molly and himself, he asks Molly how much it would cost to hire a return preparer who has been recommended to them. "I don't know, but it's worth it," Molly replies. Having prepared their returns for years, Fibber is reluctant to admit defeat. Finally, however, some particularly complex instructions lead him to exclaim, "Boy, is this thing a mess!" He then decides to visit the return preparer. At the preparer's office he dumps his records—which he keeps in a shoe box—onto the preparer's desk. After four hours of work by Fibber and the preparer, the return is complete. At that point, however, Fibber realizes the shoe box contained their records for 1952, not 1953.

The Marriage (radio), "Filling Out Income Tax Forms," aired March 3, 1954

Ben opens the episode by addressing his comments on tax return preparation to the audience: "There's something about the Bureau of Internal Revenue that brings out the hidden assets and liabilities in everyone." The action begins with Ben helping Abby, his mother-in-law, prepare her tax return. Abby wants to take a number of dubious return positions, including claiming business expense deductions for her trips to her weekend home. She claims the trips are for the purpose of finding antiques for her antique business, although it has been four years since she bought an antique during a weekend at her country home. Ben approves of her decision to claim the deductions, although he "can't guarantee it will hold up." Liz (Ben's wife and Abby's daughter) comments, "I think it's awful. . . . [Y]ou're supposed to tell the truth on an income tax form." Abby also proposes claiming a deduction for depreciation on herself, but Ben persuades her not to. Abby complains, "I think it's a shame. I don't think I'll ever get another chance to be a legal precedent." Abby remarks that she is not happy with her prior year's return: "It just didn't seem to come to life at all." Liz chides, "Mother, an income tax return is not a work of fiction." Abby responds, "Isn't it, dear?" Several days later, Ben presents Liz with their own joint return, ready for her signature. "I just don't know if I want to sign it at all," Liz

tells Ben. "I don't think you have the right attitude toward the tax." According to Liz, Ben and Abby are like "a pair of confidence men getting ready to sell the Secretary of the Treasury the Brooklyn Bridge." Ben replies, "Your mother takes the right approach to an income tax. She sees it as a form of self-expression, a creative act." Louise, however, says the behavior of Ben and Abby is "like cheating on an examination on the honor system." Ben defends himself: "I am a lawyer and I do know tax law." Looking over the return, Liz argues that one should not deduct business entertainment expenses if one had a good time: "It just doesn't seem right." Liz threatens to file a separate return, even though Ben explains that that would cost them several hundred dollars. A few days later, while Liz is still pondering whether to sign the joint return, a Mr. Kovac from the Bureau of Internal Revenue arrives at their home, wanting to audit their 1952 return. "You boys got Al Capone for income tax evasion," their son Pete comments to Mr. Kovac. Mr. Kovac says he will return next week, after they have had time to collect and review their 1952 records. In the intervening days, Ben reads up on the various tax penalties, including tax felonies. When Mr. Kovac returns, Ben says (out of Mr. Kovac's hearing), "Liz, you have no idea how fraudulent an income tax return looks when you read it over an examiner's shoulder. . . . [H]ow would you like to make out this year's return? I'm not kidding. I don't ever want to go through this again." As it turns out, Mr. Kovac's only adjustment is to correct an arithmetic mistake, which had caused Ben and Liz to overstate their 1952 tax by \$200. Before he departs, Mr. Kovac tells them the motto on his office wall is a quotation from Learned Hand, "Nobody owes any public duty to pay more tax than the law demands."

Father Knows Best (radio), Episode 195, "Income Tax Mix-up," aired March 18, 1954

Margaret tells Jim she has sent his old leather chair to the upholsterer to be re-covered. Bud, their teenage son, tells them that he has filed an income tax return and is waiting for a refund of \$1,071.28, which he calculated as the excess of two exemption amounts (for himself and his sister, Kitten, whom he claimed as a dependent) over his income of \$128.28. Jim is horrified that Bud filed such a return, and even more horrified that he signed the return with the name they share, James C. Anderson. He worries that there will be trouble with the Bureau of Internal Revenue, since "They're checking everything that looks the least bit suspicious now." A moment later, Kitten announces that a man has arrived at the front door, and wants to ask Jim "something about your tax." Jim and the man talk at cross purposes, since Jim assumes the man is from the Bureau, but the man is actually the upholsterer inquiring about the style of tacks for the leather chair. Jim explains to the man that his inquiry concerns Bud more than it concerns Jim, and goes to get Bud. When Bud arrives in the living room, the man says, "So this is the young man who's going to get the chair, eh?" Bud runs from the room screaming, after which Jim and the man finally clear up their misunderstanding. All ends happily, as Bud discovers from opening his just-arrived mail that he had accidentally sent the tax return to a mail order company, rather than to the Bureau.

The Honeymooners, "The Worry Wart," Episode 107, aired April 7, 1956

An envelope from the Bureau of Internal Revenue arrives in the mail for Ralph. He assumes it is his \$42 refund, which he is planning to spend on a fishing vacation. Instead, it is a letter telling him to report to the Internal Revenue office the next day. A very worried Ralph wonders, "What could I have done that's wrong?" Trying to reassure him, Alice says, "You are not the first person who was ever investigated." Norton helpfully adds, "You're darn right. The jails are full of 'em." At two in the morning Ralph is sitting at the kitchen table reviewing a copy of his return, trying to find his mistake. He has a loud argument with Alice about going to bed. Norton hears the commotion and joins them. Norton suggests the Bureau is probably interested in whether Ralph had any unreported income. Reading the tax return instructions, Norton goes through a list of types of income which Ralph did not realize were taxable, including interest on bank accounts, bonuses, and gambling winnings. Ralph checks his records and his memory, and finds \$2.25 of unreported interest income, a bonus at work of a "skinny chicken" worth \$2, \$25 won playing pool, \$85 won playing poker, a \$15 horse with a clock in its stomach he won as a prize for a high score in pinball, and \$5 won in a three-legged race at a picnic. Norton suggests that Ralph "stand on the Eighteenth Amendment." Ralph replies that the Eighteenth Amendment concerned Prohibition, and asks what that has to do with taxes. Norton answers, "Tell them you were drunk when you made out your taxes." As Ralph and Norton wait at the Internal Revenue office the next day, Ralph says, "I'm not telling him [the Bureau employee] anything." When the Bureau employee emerges from an inner office, he tells Ralph that he had not signed his return. Relieved, Ralph signs the return and leaves. Two seconds later, however, he comes back and reveals his innocent omissions. "I wouldn't cheat the government," Ralph tells the Bureau employee. "I didn't put any of that down. But I want to put it down now and I want to pay tax on all of it—the horse and the picnic and everything." Norton is inspired to mention \$3 he found in the sewer and did not report on his return. The employee thanks them for their honesty. As he leaves, Ralph proclaims, "Ralph Kramden will never be accused of not putting a horse down with a clock in its stomach."

The Phil Silvers Show (Sgt. Bilko), "Bilko's Tax Trouble," aired December 4, 1956

Bilko receives a letter from the Bureau of Internal Revenue informing him that his 1953 tax return has been selected for audit. He assumes "some informer . . . must have squealed" about the \$300 he made by putting on the "Lady Godiva Dance." At the Internal Revenue office, Bilko asks how dare they "take a soldier . . . away from the defense of his country." He suggests that on Pearl Harbor Day the Army was "probably all at tax offices explaining their 1940 income taxes." When an employee tells him that nobody wants to send him to jail, he responds, "That's what they told poor old Al Capone." In the course of his tirade, he accuses the Bureau of pretending not to know about the eighty-seven dances he put on in 1953, despite having been informed of them by "some filthy stool pigeon." An employee tells him that the audit letter was sent to him by a mistake, but that the Bureau is now obligated to investigate the dance income he has just revealed. Bilko sets to work fabricating evidence of business expense deductions to offset his income. At one 1953 dance, a soldier won a \$160 trip to Atlantic City, but never took the trip because Bilko told him horror stories about Atlantic City. With the help of other soldiers, Bilko manages to convince the soldier that he had taken the trip. Similarly, Bilko

convinces Colonel Hall that he had lost an engraved loving cup given to him by Bilko in 1953, when the Colonel had actually never received the cup.

Hey, Jeannie, “Jeannie’s Income Tax,” Episode 21, aired February 9, 1957

[UCLA inventory number T331, research copy.]

Jack Benny Program, “Income Tax Men Come to Help Jack,” Episode 77, aired April 21, 1957

[UCLA inventory number VA6549 T, research and study center copy.]

Fibber McGee and Molly (radio), “Tax Problems,” aired December 7, 1957

Fibber gets a letter from the Internal Revenue Department, informing him of a “routine investigation” of his tax returns from 1938 to 1956, and asking him to report to the Internal Revenue office with his cancelled checks for all those years. Fibber tells Molly, “This is going to be the end of me. . . . Molly, when they picked up Dillinger they told him it was a routine investigation too.” He worries, “And they’ve got guys down at that revenue office that could make Whistler’s Mother look like Public Enemy Number One.” He rebuffs Molly’s efforts to cheer him up: “For some reason or other, the idea of losing my life savings and giving up our home and going to prison has just ruined my whole day.” When Fibber wonders what might have aroused the government’s suspicions, Molly reminds him that he claimed Uncle Dennis as a dependent despite the fact that Uncle Dennis supported himself, and that he claimed business expenses deductions while giving his occupation as “retired”. On the morning of the day when Fibber is supposed to appear at the Internal Revenue office, he tells Molly he was awake all night “thinking about how many of the deductions I’ve claimed would look phony” if examined closely. He remembers that he claimed the cost of a diamond ring he gave to Molly as a business expense. “When you’re as guilty as I am, justice is the worst thing you can get,” he laments. Shortly before he is to leave for the Internal Revenue office, another letter arrives from the Internal Revenue Department, telling him the previous letter was sent by mistake, and enclosing a check for the \$243.58 by which his return had overstated his 1956 tax liability. “You know, Molly,” Fibber says, “We’re sure lucky to have such an efficient, fair-minded bunch of fellows working for our government.”

Love that Bob (The Bob Cummings Show), “Bob Retrenches,” Episode 127, April 8, 1958

An unexpectedly large income tax bill causes Bob to cut expenditures drastically at home and at his fashion photography business. Schultzy, his secretary, tells him, “You can cut your tax in half. Get married.” At the Internal Revenue office, Bob tries to persuade a Mr. Jollison that the money he spends dating women should be deductible “under the heading of research and

exploration.” Just as the tax laws grant benefits to the oil industry to help in the search for new oil, the tax laws should grant Bob tax benefits to aid in his search for new photography models. When Mr. Jollison visits Bob’s studio to discuss Bob’s tax situation further, he finds Schultzy selling coffee and lottery tickets, and Bob’s nephew apparently running a collection agency on Bob’s behalf. In the final scene (which is clearly not meant to be taken seriously, even by sitcom standards), Mr. Jollison locks Bob into a prison cell as punishment for his failure to report all his income.

The Real McCoys, “The Tax Man Cometh,” Episode 71, April 30, 1959

[UCLA inventory number T62771, research copy.]

Joey Bishop Show, “Income Tax Caper,” Episode 20, aired January 31, 1962

[UCLA inventory number T17737, research copy.]

Calvin and the Colonel, “Calvin’s Tax Problem,” Episode 20, aired April 28, 1962

[UCLA inventory number VA18831 T, study copy.]

The Bill Dana Show, “A Tip for Uncle Sam,” Episode 15, aired January 8, 1963

In the locker room for hotel employees, bellman Jose Jimenez is preparing his tax return. To a co-worker who expresses astonishment that Jose seems to be enjoying the process, Jose exclaims, “I am enjoying it! Why, I get a wonderful feeling out of making my income tax.” The co-worker is also surprised that Jose is reporting all his tip income. The co-worker reports only a “rough estimate” of his own tips—80 cents out of every \$100. Jose remarks, “That’s a really rough estimate. . . . When you smooth that out, you’re under arrest.” Jose announces he is enclosing a check for \$42.15 with his return. The co-worker thinks Jose should be unhappy that he is not getting “anything back,” but Jose has a different perspective: “What do you mean I don’t get anything back? I paid them a little \$42.15 and they guard my whole coastline.” In gratitude for “the privilege of living in this wonderful country and having my coastline protected,” Jose decides to send the IRS a check for \$50, along with a letter explaining that the extra \$7.85 is “a tip, from me to you.” The scene shifts to an IRS office, where two employees conclude that Jose must be a “practical joker” or a “crackpot”. They are troubled by his failure to claim any deductions and by his filing early, as well as by the “tip”. They summon Jose to their office. When he arrives, they tell him to take back the \$7.85, to avoid throwing the government’s books “out of kilter.” Jose is very upset, and refuses to take back the money. The IRS employees then contact Mr. Phillips, the hotel manager, and ask him to persuade Jose to take back the money. Mr. Phillips attempts to use amateur psychoanalysis to uncover the “deep

psychological impulse” underlying Jose’s desire to tip the government, but he fails utterly. Somehow Jose’s “tip” for the government becomes an item on a national television evening news broadcast. According to the anchorman, “It appears that the generosity of Mr. Jimenez has stirred up quite a controversy—not only on Capitol Hill, but around the world.” The Moscow correspondent reports that the question in the Soviet Union is, “Where did an oppressed worker get all that money?” The London correspondent says the story demonstrates the need for socialized medicine in the United States, “so that chaps like Jimenez can get help.” Just as Mr. Phillips is firing Jose (following orders from above) for embarrassing the hotel, the two IRS employees arrive to tell Jose that the IRS no longer wants him to take back the \$7.85. “The Bureau has made an appropriation of \$5,000 to figure out how to handle it,” they tell him. When Jose replies that he now needs the \$7.85 because he has just been fired, the IRS employees tell Mr. Phillips he cannot fire “the sweetheart of the Internal Revenue Bureau.” Although “up to now we haven’t exactly won the title of most popular government bureau,” they tell Jose, as a result of his story “people may start liking us.” They gush, “The United States loves you.” In the wake of their visit, Mr. Phillips rescinds Jose’s firing.

The Beverly Hillbillies, “Jed Pays his Income Tax,” Episode 28, aired April 3, 1963

When an I.R.S. agent arrives at the Clampetts’ mansion wanting to “talk about Mr. Clampett’s return,” Granny chases him away with a shotgun. After he leaves, she tells Jed that the unwanted visitor was a “dad-blame revenueur.” Although Granny has not been running her still, she explains that she nevertheless “don’t want no revenueurs snooping around. They’re the lowest forms of varmints.” The agent visits Jed’s banker, Mr. Drysdale, and asks him, “How can a man show an income of millions for last year and not one red penny for all the years previous?” Mr. Drysdale explains, with the help of long flashbacks to the events surrounding Jed’s accidental discovery of oil. Mr. Drysdale takes the agent back to the Clampetts’ mansion, where Granny is waiting with a shotgun for the agent’s return. Jed explains to the agent, “Back in the hills where I come from . . . you wouldn’t have lived to get this old.” Having decided that an I.R.S. agent is not the same thing as the hated revenueurs, Jed and Granny invite the agent to stay for a dinner of leftover possum innards.

Jack Benny Program, “Income Tax Show,” Episode 234, aired October 16, 1964

This episode is a reworking of the 1951 Jack Benny Program radio episode, “A Visit from the IRS,” described above (with Jimmy Stewart replacing Ronald Colman). Jack is visited at home by two agents from the Department of Internal Revenue, causing Jack to faint. After he recovers, they ask why he claimed an entertainment expense deduction of only \$19, when he had income of \$375,000. One agent explains, “We feel that you may be unconsciously cheating yourself.” To an agent’s statement, “This is an unusual assignment—you see, we’re here to help you,” Jack responds, “Why does the government want to be so good to little old me?” “Because little old you and U.S. Steel are our best customers,” an agent answers. An agent expresses particular interest in how Jack managed to host a restaurant dinner for four, including Mr. and

Mrs. Jimmy Stewart, for only \$3.90. Jack suggests the agents ask the Stewarts, who live nearby. At the Stewart residence, Jimmy also faints when the men say they are from the Department of Internal Revenue. When he recovers the agents tell the Stewarts they are interested in Jack Benny's taxes, not theirs. Mrs. Stewart asks, "When are you sending Mr. Benny to jail?" The agents explain they are interested in Jack's surprisingly low entertainment expense deductions, which leads Jimmy to tell the story of the \$3.90 dinner (with the aid of a flashback). Although Jack had offered to pay for the dinner, he was not prepared for the \$46 check. His first reaction was to loudly pitch a movie proposal to Jimmy—the first time business had been discussed during the dinner. "If I talk business I can make this deductible," he explained to the Stewarts. Soon deciding that even a deductible dinner would be too expensive, Jack told Jimmy, "You're such a good friend of mine, I'm going to let you have the deduction. Here Jimmy, you pay the check." Jimmy explains that the \$3.90 was Jack's cost of having his clothes cleaned after Mrs. Stewart dumped a salad bowl on his head.

Andy Griffith Show, "Aunt Bee on TV," Episode 169, aired November 15, 1965

On a trip to Los Angeles, Aunt Bee wins a collection of merchandise—including a refrigerator, washer and dryer, dishwasher, garbage disposal, and mink coat—on a television game show. Returning to Mayberry, she shows off her winnings to her jealous friends, even going for a walk in 82 degree weather wearing the mink coat. Her jealous friends invent excuses not to attend a party at her house. An I.R.S. agent arrives in town looking for Andy. He tells Andy that Aunt Bee's prizes are worth \$4,850, and that they are "taxable as ordinary income," generating a tax of \$1,138.72. (There is no explanation of why the agent talks with Andy rather than Aunt Bee, or of why he raises the issue before Aunt Bee has filed a return.) Andy remarks, "You seem to enjoy your work." The agent replies, "I love my work, Mr. Taylor." By the time Andy gets around to telling Aunt Bee about the tax liability, she has already heard about it on the grapevine. She tells Andy that she has sold everything except the television and the garbage disposal, raising enough money to pay the tax and to pay for a vacation for herself, Andy, and Opie. With most of the merchandise gone, her friends now accept her invitation to a party.

Occasional Wife, "That's How They Got Capone," Episode 12, aired December 6, 1966

[The premise of the series is that Peter is an unmarried executive of Brahms Baby Food. Mr. Brahms insists that all his executives be married. Peter persuades Greta, an unmarried woman who lives in the same apartment building as Peter, to pretend to be his wife on occasion, as needed to fool Mr. Brahms.] Mr. Brahms has decided to offer the return preparation services of his accountant to all his executives, and to have the executives sign their returns at a return signing ceremony at the office (using "party pens"). Peter and Greta need to sign a joint return in front of Mr. Brahms to keep up their pretense, but Peter realizes that would be "fraud against the great big United States government." Greta asks Peter, "Do they have nice jails for tax dodgers?" When Peter meets with the accountant, he tries to take the return from the accountant and finish it himself. The accountant refuses to give him the return, reminding him, "That's how

they got Capone, you know.” At the signing ceremony, the accountant announces “the proud moment when you sign your tax return.” Peter tells Mr. Brahms that Greta is too sick to attend the ceremony. Mr. Brahms later arrives without warning at Peter’s home, in order to get Greta’s signature on the return. Peter sneaks Greta into his bedroom via the fire escape, while Mr. Brahms waits in the living room. Greta has no choice but to sign the return, which Mr. Brahms takes with him and mails (“sealing the doom of two very reluctant tax dodgers,” according to the narrator). Peter and Greta discuss the chances that their fraud will be deducted, and decide that a “realistic” estimate of the audit rate is 25 percent, while a “pessimistic” estimate is 50 percent. They visit the I.R.S. office, where they manage to persuade an employee to substitute Peter’s legitimate return for the joint return. Greta thanks the employee: “If all revenueurs were like you this would be a better world.”

Pruitts of Southampton, “Phyllis Goes Broke,” Episode 1, aired September 6, 1966

[UCLA inventory number T91167, research copy. Note that this is the only sitcom with the income tax as an element of its basic premise.]

Pruitts of Southampton, “How to Rob a Millionaire,” Episode 23, aired February 10, 1967

[UCLA inventory number VA13489 T, research and study center copy.]

That Girl, “Many Happy Returns,” Episode 78, aired January 30, 1969

[UCLA inventory number T85440, archival copy (generally not available for viewing); LOC has viewing copy.]

Mary Tyler Moore Show, “1040 or Fight,” Episode 11, aired November 28, 1970

Mary receives a letter from the I.R.S. at work, telling her that her return has been selected for audit. When she initially appears unconcerned, Ted exclaims, “‘Just being audited’? That’s like saying you’re just being drafted.” Mary muses, “Isn’t it funny how all of a sudden you can get a letter and you feel guilty? I didn’t do anything wrong. I don’t think.” Mary, now worried, asks Murray if a person has to declare \$75 earned by typing a college student’s master’s thesis. Murray answers, “Yes, you do. They gotcha.” When the auditor, Robert Brand, arrives at Mary’s home, she immediately reports the \$75. He responds, “That’s really very nice of you. . . . That’s just the kind of thing we hardly ever catch. Robert disallows a \$14.95 “shoe deduction” and deductions for the \$45 Mary sends her grandmother every month. He is infatuated with Mary, and asks her to dinner at a Chinese restaurant he is auditing. She accepts. Over the next few days they continue to see each other, in some odd combination of dating and auditing, which Rhoda describes as “not a date . . . just steady auditing.” At a restaurant Robert steals a kiss while Mary is leaning over Schedule B. He apologizes, “I’ve never kissed anyone I’ve audited

before.” He declares the audit concluded, except for the arithmetic. Robert arrives at Mary’s house a few days later with the result of the audit. Mary owes the government \$16.73. Mary says, “The audit is over and I would still like to go out with you, so Robert I must like you.” They make a date for dinner that evening.

All in the Family, “Archie’s Fraud,” Episode 39, aired September 23, 1972

Archie’s friend, Munson, is being audited by the IRS. In order to prove his business expenses, Munson asks Archie for a receipt for the \$680 cash Munson paid Archie last year for driving Munson’s taxi on Sundays. When Archie refuses, because Archie did not report the income on his own return, Munson declares, “That’s fraud,” and Edith, Gloria, and Mike stare disapprovingly at Archie. Gloria asks, “How could you cheat on your taxes?” Archie replies, “I didn’t cheat. I just done what everyone else does.” Mike disagrees: “Everybody doesn’t cheat And if Archie committed a fraud they could fine him or put him in jail.” A beleaguered Archie defends himself on the grounds that he was just “exercising my loophole.” Rather than waiting for the I.R.S. to discover his misdeed, Archie decides to visit the I.R.S. office to file an amended return. At the I.R.S. office Edith explains to the I.R.S. employee, “Archie volunteered to come down as soon as he found he might have to go to prison.” When the I.R.S. employee tells Archie that he owes \$140 tax, Archie tries to bribe him with offers of free cab rides and free tires. The I.R.S. employee responds by ordering an audit of Archie’s returns for the last three years. The scene concludes with Edith consoling Archie, “Oh Archie, it ain’t so bad. At least you found an honest man.”

The Odd Couple, “The Ides of April,” Episode 63, aired January 19, 1973.

[UCLA inventory number T31552, research copy.]

Here We Go Again, “The Tax Man Cometh,” Episode 8, aired March 17, 1973

[UCLA inventory number T69022, research copy.]

Maude, “The Tax Audit,” Episode 43, aired February 12, 1974

Walter (Maude’s husband) is awaiting a scheduled visit to his home by an I.R.S. auditor. Walter tells Maude, “I haven’t done anything that every other taxpayer doesn’t do.” Maude replies, “That bad, huh?” When Walter says he was “not breaking the law, just bending it a little,” Maude asks how far he bent it, and Walter answers, “Over backwards.” Maude complains of the deterioration in “the moral climate in this country,” and tells Walter, “Before you know it, if you’re not careful, you’ll have a really big job in Washington.” Neighbor Arthur drops by for a quick visit, and comments, “Everybody hides something [from the IRS]. They have to.” Mr.

Clarke then arrives from the I.R.S., and a nervous Walter introduces himself as “Walter Cheater.” Maude becomes very upset when she recognizes Mr. Clarke as a man who had tried to date rape her more than thirty years ago. Walter pleads with Maude not to confront Mr. Clarke. Maude asks what difference it would make to Walter, and he replies, “About three thousand bucks if he checks the depreciation.” When Maude does confront Mr. Clarke, he eventually remembers the incident, but denies it was an attempted rape. He apologizes nevertheless, and Maude accepts his apology. Mr. Clarke departs on good terms with Maude, leaving the results of the audit for Walter to examine. As Maude looks at Mr. Clarke’s work she remarks to Walter, “What he tried to do to me thirty-one years ago, he just did to you today.”

Mary Tyler Moore Show, “Ted’s Tax Refund,” Episode 132, aired November 29, 1975

[UCLA inventory number T57920, research copy; also in Museum of Television and Radio collection.]

Alice, “The Pain of No Return,” Episode 19, aired February 12, 1976

Mr. Bartlett, an IRS agent, appears at the diner where Alice works as a waitress, and asks Alice why she and her husband did not file a tax return for 1975. Alice explains that her husband, Don, always took care of their taxes, but that he recently died in a truck accident. When Mr. Bartlett tells Alice that he estimates she owes \$2,000 in 1975 income tax, Alice pleads, “Listen, you can’t get blood from a stone.” “Oh, we can, we can,” Mr. Bartlett responds. Alice continues to object, prompting Mr. Bartlett to ask, “Did you think that this is easy for me? I don’t like my job. People hate me. . . . Children kick me. Dogs bite me. And that’s in my own house.” After Mr. Bartlett leaves the diner, Flo (another waitress) asks Alice, “He didn’t see me counting up my tips, did he?” Flo and Mel (the cook) urge Alice to be creative with claiming deductions, when she prepares (belatedly) the 1975 return. Mel tells of a friend of his, Charlie Coolidge, who deducted the cost of a new deck on his boat as an entertainment expense. Flo volunteers to help Alice prepare her return: “When I get through, you won’t owe them a thing.” Alice asks, “What if I still do?” “We’ll cheat,” Flo explains. Later, at Alice’s home, Flo decides Alice should deduct (among other things) the cost of Thanksgiving dinner for her husband’s family, and “write off” the kitchen because Don sometimes did paperwork on the kitchen table. When Alice objects, Flo tells her, “This is America. You can do whatever you want to—as long as they don’t catch you.” Alice’s son walks in and proclaims, “I don’t see why people have to pay taxes anyway.” “Well, honey,” Alice explains, “that’s what keeps the government going. Without it, Washington would be in a real mess.” To this her son responds, “Worse than we have now?” On a later day, Mr. Bartlett returns to the diner, having reviewed Alice’s late-filed 1975 return. He tells Alice, “I thought I’d seen everything, but this is the first time anyone tried to depreciate a turkey. . . . You’re going to love Kansas in the summer. . . . That’s where Leavenworth is.” When Mr. Bartlett tells Alice that the cost of Don’s funeral is not deductible, Alice exclaims, “Are you saying that a funeral isn’t deductible and Charlie Coolidge’s boat is?” The agent confirms that, and Alice says, “Next time I’ll bury my husband in a thirty foot cabin cruiser.”

Mr. Bartlett tells Alice that, according to his calculations, she owes about \$1,200. “To me, \$1,200 is a fortune,” Alice responds. “I told you I don’t like it,” Mr. Bartlett reminds Alice. “Squeezing money out of people that really can’t afford it.” Mr. Bartlett arrives again at the diner on another day, this time offering to go over Don’s records and see if he can find more allowable deductions. Alice accepts the offer, and Mr. Bartlett comes to her home that evening. Sitting next to Alice on her sofa and putting his hand on her leg, he tells her, “I think I can get your tax down to absolutely nothing, if you know what I mean.” When Alice asks how, he explains that she is entitled to deduct the entire cost of her husband’s truck, since it was demolished in his fatal accident. Outraged, Alice asks, “You knew this all the time, didn’t you?” “If I’d said something about it sooner,” Mr. Bartlett explains, “we wouldn’t have had this magic moment together.” By this time, Mr. Bartlett has removed his pants. Alice tricks him into running outside, by telling him his wife is spying on them. She then locks him out, and remarks to herself, “Fair is fair. They take our shirts. I took his pants.”

Chico and the Man, “Ed Brown vs. the IRS,” Episode 51, aired November 26, 1976

When Ed tells Chico that he did not file an income tax return this year, Chico warns Ed, “They can lock you up for that.” Ed explains his failure to file (and to pay) as a protest against recent scandals involving congressmen putting their girlfriends on the federal payroll: “I paid my share under six presidents. I poured money into the Treasury. But when it comes to love for sale on Capitol Hill, that’s where I put my foot down.” Chico responds, “Don’t you know our tax money goes for other things, like national defense, the space program, health, education, welfare, and bus fare to send my people back across the border?” Unable to persuade Ed to file a return and wanting to save Ed from prison, Chico decides to prepare a tax return for Ed (with help from Louie the garbageman), forge Ed’s signature, and mail the return with a letter apologizing for its tardiness. Later, Chico and Louie intercept and open a letter from the IRS to Ed, notifying Ed that his return has been selected for audit. Worried that they are now in serious trouble, Chico and Louie decide to go to the audit together (without telling Ed anything), with one of them pretending to be Ed. Although the examiner questions a few small expense deductions (prompting Louie to offer the examiner a \$10 bribe, before Chico pulls Louie away), the triggering event for the audit seems to be that the return was signed on the wrong line. Some days later, Ed tells Chico he has received a \$740 refund check. “What a wonderful government,” Ed muses. “Didn’t do a thing, and they sent me \$740.”

Bob Newhart Show, “Taxation without Celebration,” Episode 116, aired February 19, 1977

[In Museum of Television and Radio collection.]

M*A*S*H, “No Sweat,” Episode 205, aired February 2, 1981

In an episode subplot, Fr. Mulcahy happens upon Charles reviewing the financial and tax records of himself and his family in the middle of the night. Charles explains that his father rushed the

materials to him because the family's CPA has just been incarcerated, the tax returns are due soon, and no one else understands the family's finances well enough to do the job. He complains, "The Internal Revenue Service is suddenly quite curious about the internal revenue of the Winchesters, the Emersons, and their vast financial enterprises." Glancing at some of the records, Fr. Mulcahy observes, "You seem to have a lot of friends in Switzerland." Charles explains why it is important that one person prepare all the returns for the family: "[W]e are trying to avoid many unhappy returns. . . . Naturally, my family and I have decided to make full disclosure of exactly what happened. So we must compare notes as to exactly what happened."

New Odd Couple, "The Ides of April," Episode 1, aired October 29, 1982

[UCLA inventory number T24432, research copy.]

The Facts of Life, "Daddy's Girl," Episode 65, aired December 1, 1982

Blair (a prep school student) is visited by an IRS auditor, who has questions about her tax return. Although she signed the return, she had no role in preparing it and knows very little about its contents. She does know that her father claims to employ her as a fashion consultant, so that he can deduction her \$10,000 monthly allowance. She is unable to answer the auditor's questions about her return, which features (among other things) a Keogh plan, stock losses, foreign tax credits, oil wells, pig farms, an alleged business trip to Barbados, and computer leasing. As the auditor prepares to leave Blair sighs, "I want my daddy." "So do we," the auditor replies. Later, Tootie remarks, "I'm no tax expert, but people go to jail for this." Blair offers a different perspective: "It's not cheating. It's business." Still later, Blair's father arrives. She complains to him, "That tax man made me feel like a common criminal." Her father defends himself: "In my tax bracket I have to make ten dollars just to keep one. . . . Do you really want me to hand over all my money to the I.R.S.?" Blair tells her father, "I don't ever want this to happen again." He replies, "It won't honey. It can't. I'm making you a corporation." Blair says, "I don't want to be a corporation. I just want to be your daughter." Her father asks, "What do you want from me? This whole thing I've been doing for you." He gives her the monthly allowance check and departs.

Cheers, "No Help Wanted," Episode 36, aired January 12, 1984

Despite being an accountant by training, Norm is reduced to working as a dishwasher. At Diane's urging, Sam hires Norm to prepare his tax return. Out of Norm's presence, Sam explains, "What I want from Norm is no chances, no risks." Norm, however, soon presents Sam with a return claiming a \$15,000 refund. Later, when Norm is at the bar, Coach takes a phone message and yells to Sam that Sam's accountant "said your tax returns are ready." Sam is forced to admit he did not file the return prepared by Norm, because the "\$15,000 refund scared the hell

out of me.” Norm responds that Sam’s previous accountant “wouldn’t know a deduction if he sat on it.” He also tells Sam, “If you don’t trust me as an accountant, you don’t trust me as a friend.” Sam defends himself, “If I get in trouble with the IRS I could go to jail.” A major argument ensues, after which Sam and Norm reconcile. Sam finally tells Norm, “Norm, you’re my accountant. Right after this tax season.”

The Golden Girls, “The Audit,” Episode 61, aired November 28, 1987

Stan, Dorothy’s ex-husband, tells her the I.R.S. is auditing their return for a year in which they were married. At first he says they may have to “pay a small fee” as a result of the audit, but he soon adds, “Unless we get a prison term.” They meet later to go over their records in preparation for the audit. Looking over the records, Dorothy notices that Stan had claimed a deduction for the purchase of a Corvette—a purchase of which Dorothy had been previously unaware. At the I.R.S. office, the auditor remarks, “I have never seen such an inept, clumsy, downright stupid attempt to avoid paying income tax.” He tells them they owe \$5,000, and that each of them must pay \$2,500 in the next thirty days, or “we’ll have to incarcerate you.” (He appears to be completely serious about this, and neither Stan nor Dorothy questions his claim.) To raise part of the money, Dorothy pawns a valuable ring Stan had given her for their thirty-eighth anniversary (just before he had left her for a much younger woman). Stan finds out about this, buys the ring from the pawnshop, returns it to Dorothy, and sells his Corvette to pay the tax.

Perfect Strangers, “The King and I,” Episode 66, aired February 24, 1989

“[A hypnotist] accidentally hypnotizes Balki into thinking he’s Elvis, which carries on through [his] tax audit the next day.” [According to tvshowsondvd.com, dvd rights are owned/licensed by Warner Brothers Home Video.]

The Wonder Years, “Faith”, Episode 41, aired March 27, 1989

The episode opens with the reaction of Jack (Kevin’s father) to the 1969 Form 1040, which has just arrived in the mail: “I bust my hump all year for this?” The adult Kevin, in voiceover narration, explains, “It wasn’t that my dad didn’t have faith in Uncle Sam. He believed in taxes. It was just the part about paying them he resented. The moment the old 1040s arrived in the mail, life around the Arnold house shifted into a kind of state of emergency.” Adult Kevin describes the division of tax responsibility in the household: “Even though dad filled out the forms and signed the checks, it was mom who kept the receipts, organized the paperwork . . . and generally kept dad from eating us alive.” While Jack is shown watching a news report on Apollo XIII, the narration continues, “Every year, the night before he paid his taxes, my father had a ritual of watching the news. We figured it made him feel better to know that others were suffering.” Shortly before the time Jack has set aside for preparing the return, Norma discovers she has lost the receipts. She tells the children, but she does not tell Jack. “He’s going to kill

her,” daughter Karen predicts. Norma abruptly leaves the house. Kevin, assuming she is distraught over the missing receipts, goes after her and finds her lighting a votive candle in a church. He assumes she is praying to find the receipts. They drive home together, and Kevin retreats to the garage rather than waiting to see how Jack reacts to Norma’s news. When Kevin finally enters the house, he finds them happily working on the return together, “recreating the past year from memory.” “I couldn’t believe it,” adult Kevin recalls. “I’d never seen them quite so close.” Norma explains that she stopped at the church not to pray about the receipts, but to pray for the astronauts. The narration concludes, “Some things are bigger than death and taxes. Life family. Like faith.”

Cheers, “Sammy and the Professor,” Episode 181, aired January 4, 1990

Arriving at Cheers, Carla proclaims that it is a “black, black day,” because she has received a letter from the IRS, “the guys who got Al Capone.” Frasier assures her that “being afraid of one of the most omnipotent and powerful agencies in the world is, of course, quite understandable.” Opening the letter, Carla announces, “I’m getting audited. Next stop, prison.” Norm, who has worked as an accountant in the past, agrees to help Carla prepare for the audit. He tells her that having receipts—either legitimate or forged—is crucial. “If you don’t have them, just make them up,” he advises. Carla protests, “That’s illegal!” She soon agrees with Norm’s plan, however. Carla approaches a business professor who happens to be visiting the bar, and tells the professor she is scared of being audited. “Don’t be,” the professor urges. “The IRS auditors aren’t inherently evil monsters and sadists. They’re people—just like you.” To this Carla responds, “Boy, I’m in worse trouble than I thought.” Later, Carla enlists Cliff, Norm, and Woody in support of her forged receipts. To Norm she says, “If anybody asks, on November 25 I bought you a Mercedes for business reasons.” Mr. Sajak, from the IRS, then enters the bar and asks for Carla. For some reason, he is under the impression that Carla owns the bar and has income of \$1.3 million. Norm sets him straight: “All the tips she’s ever made in her life wouldn’t amount to that, even if she did report them.” Mr. Sajak tells Carla to get her receipts, and warns her that “they all better be genuine.” This causes Carla to yell at Norm, “If they put me in solitary with nothing but bread and water, I’ll survive. Because I got a mission—to get Norm Peterson.” The episode ends without any indication of the result of the audit.

Married . . . with Children, “A Taxing Problem,” Episode 71, aired January 14, 1990

When an envelope from the IRS arrives in the mail, Al assumes it is the tax refund he and Peg have been expecting. In fact, however, it is an audit notice. Son Bud explains to daughter Kelly that an audit is “where they take everything you own and throw you in jail.” Peg, who prepared the return, indicates there might be trouble with the audit, since the return claimed twenty-three dependents: “This isn’t like a parking ticket. This is what they sent Capone away for.” Peg says the problem is Al’s alone, since (implausibly) only Al signed the return. Apparently believing that prosecution for tax fraud can always be avoided by a belated payment of the tax, Al hatches a plan to pay the expected \$5,000 deficiency by selling Peg’s long red hair. Peg, however,

declines to cooperate: “Honey, no one wants you to go to prison, but we’re talking about my hair, for God’s sake.” All ends happily, when Peg and Al trick the hair buyers into giving them \$5,000 for hair from their dog.

Roseanne, “April Fool’s Day,” Episode 45, aired April 10, 1990

The episode opens with Dan sitting at his kitchen table on April 15, working on his tax return. His encounter with the form and instructions leads to his angry description of the income tax as “[a] stupid system run by stupid people, thought up by stupid people, hired by stupid people.” (“Who were elected by even stupider people,” Roseanne helpfully points out.) He complains, “This stuff’s so complicated nobody can understand it.” Roseanne offers to help, but after a short review of the instructions she says, “OK, I give up. What language is this?” One of their children asks whether they cheat on their income tax. Roseanne says, “Absolutely not,” at the same time winking and nodding to indicate they do cheat. Uncertain whether they should have a Form 1099 for \$400 of income Roseanne earned by selling magazine subscriptions, and unable to find the answer in the instructions, they decide to go to the local I.R.S. office. After a long wait, an obnoxious I.R.S. employee points out the answer (that a 1099 is not required for amounts of less than \$600) in the instructions and remarks, “The answer is there in writing. Sorry there are no pictures.” This inspires Roseanne to exclaim, “No human being can really understand these things, you know that. That’s why you’ve got to go get some \$200 an hour lawyer to explain the crap to you, you know. And I can’t afford \$200 an hour.” Another I.R.S. employ chimes in, “We don’t write the stinking laws. You got a complaint, talk to the idiots in Congress.” Roseanne addresses her next remarks to the entire room: “The poor people and us regular people, we’re paying more taxes than the rich people, ‘cause they’ve got all the lawyers to figure out all the loopholes.” They then go home to complete their return. Although the episode is not explicit on this point, the implication is that once they know the \$400 was not subject to third-party reporting, they do not include it on their return. The show ends with an ironic coda, featuring John Goodman (the actor playing Dan) out of character: “What you’ve just seen was a play. . . . I personally have nothing but the utmost respect for the Internal Revenue Service and all its dedicated workers. Because, you know, it’s the great guys and gals at the I.R.S. that keep America rolling. . . . So I beg you please do not confuse hardworking, responsible taxpaying John Goodman with that loveable but naughty scamp Dan Conner.”

FM, “Two Taxing Women,” Episode 8, aired April 11, 1990

Lee-Ann tells Ted, her ex-husband, that Lee-Ann and her current husband have recently been audited by the IRS, and that the IRS views the audited return as fraudulent. As a result, the IRS now wants to audit Lee-Ann’s returns for other years, including a year when she filed jointly with Ted. At her request, Ted locates their old financial records at his house. In preparation for the audit they review the records together. This stirs up a number of painful memories, and leads to the uncovering of several secrets—most significantly, Lee-Ann’s miscarriage. By the end of the episode, Lee-Ann and Ted are on better terms for having revisited their marriage at the

prompting of the IRS.

Dream On, "Pants on Fire," Episode 25, aired September 8, 1991

Martin receives a letter from the IRS, telling him that his joint return with Judith (his ex-wife) for the last year of their marriage has been selected for audit. In a panic, he phones Judith and tells her, "We're going to jail! I just know it. We're going to jail!" Later, they meet at Martin's home to go over their receipts in preparation for the audit. At first they share a pleasant memory of their visit to a bed-and-breakfast in Vermont, but soon Judith discovers a receipt for a stay at an in-town hotel. Martin confesses he was at the hotel with Nicki Rosen, a friend of Judith's. Judith storms out. At the IRS office the auditor asks about a number of claimed deductions, including a business dinner they both shared with Nicki Rosen. This prompts Martin and Judith to resume fighting about Martin's affair, and they both walk out of the audit. Several scenes later, after Judith has accepted Martin's apology, the audit is continued. "According to my calculations, Mr. and Mrs. Tupper owe the American people \$3,257," the auditor announces. She mentions several deductions she has disallowed, including a pedicure as a medical expense, a pet rabbit as a dependent, and an antique desk for Judith's office as a business expense. The last item leads Martin to realize that Judith had lied to him, during their marriage, when she claimed the desk was a gift from her parents. In response to Martin's evident pleasure that he has now caught Judith in a lie, Judith tells him, "There is a big difference between adultery and furniture."

Seinfeld, "The Truth," Episode 19, aired September 25, 1991

As Jerry and Kramer are sorting Jerry's old receipts in preparation for Jerry's impending tax audit, Kramer remarks, "I don't even pay taxes." Jerry replies, "That's easy when you have no income." Elaine arrives and Jerry explains to her that the audit was triggered by his claimed deduction for a contribution (solicited by Kramer) to "a charity that turned out to be fraudulent"—a Krakatoa relief fund. Jerry describes being audited as "the financial equivalent of a complete rectal examination." Jerry gives his tax papers to Patrice, a former I.R.S. employee who is dating George and who has agreed to handle the audit. George, however, soon breaks up with Patrice, ranting at her about her pretentiousness. This leads Patrice to check herself into a mental institution, where she is soon visited by Jerry and George in the hopes of recovering Jerry's tax papers. She tells Jerry, "After that day with George, I got so cuckoo I threw out all your papers." In a concluding standup monologue, Jerry suggests tax audits would be better if the auditor put all one's receipts into a big spinning drum, pulled one out, and said, "I'm sorry, that's another illegal deduction. But we do have some lovely parting gifts for you."

Cosby Show, "Some Gifts Aren't Deductible," Episode 199, aired April 23, 1992

Claire would prefer to work only with her accountant in preparing the joint income tax return for

herself and Cliff, but Cliff insists on being involved. He is very unhappy to learn from Claire that they are not entitled to claim as dependents most of the people they helped to support during the past year. Claire explains that Sondra and Elvin (their daughter and son-in-law), as adults with their own income, are nobody's tax dependents. Claire also explains that, even though Olivia (their granddaughter) is living with Claire and Cliff, Olivia's parents will claim the exemption for her. Claire and Cliff could claim a dependency exemption for Pam (Claire's second cousin, who has been living with them), but Claire refuses to do so, saying she would not feel good about claiming an exemption for someone else's child. Later, when Claire is again working on the return, Cliff walks in brandishing a just-purchased copy of "The Patriot's Guide to Taxpaying." The book describes its author as "formerly with the IRS, before he was drummed out for giving too many tax tips to the American taxpayer." Cliff tries, fervently but outlandishly, to convince Claire that they qualify for various tax breaks described in the book, including an exemption for government workers disabled by terrorist attacks and a deduction for owners of trees destroyed by southern pine beetles. After being rebuffed by Claire, Cliff asks her, "Are we in this together, or what?" Cliff makes one last gasp effort, telling Claire, "We could write off this book."

Northern Exposure, "A River Doesn't Run Through It," Episode 68, aired October 25, 1993

IRS auditor Amy Patterson arrives at Ruth-Anne's general store. Amy explains that Ruth-Anne's return has been selected for audit because a computer program identified her Schedule C as falling outside the normal parameters for her type of business. Amy adds, "It doesn't mean you did anything wrong. In fact, it could be the government owes you money." Just then a fur trapper walks into the store. Ruth-Anne and the trapper negotiate an exchange of a car battery for a selection of the trapper's furs. In response to Amy's questioning, Ruth-Anne says she barter "all the time." Amy asks how Ruth-Anne records barter transactions, and Ruth-Anne explains she doesn't: "I didn't sell it; I traded it." As the audit progresses, Amy finds evidence of many exchanges, including one of groceries for window washing. Ruth-Anne complains, "What's the big deal? No cash was involved." "Nevertheless, an economic event did take place," Amy explains. "Your failure to record such events has had the effect of lowering gross receipts . . . ultimately resulting in deficient payment of taxes. And I must advise you that if the total deficiency exceeds 25 percent of the total income you could be subject to charges of felony fraud." Immediately after making this surprising statement, Amy borrows Ruth-Anne's phone, and has a very angry conversation (which Ruth-Anne overhears) with her husband. As the audit continues later, Amy starts crying, and asks Ruth-Anne, "What do you call a man who sleeps with his own marriage counselor?" Ruth-Anne listens sympathetically, and eventually offers to let Amy—who has not finished the audit and who tells Ruth-Anne she doesn't want to be alone—sleep on her couch. The next morning, they share coffee on Ruth-Anne's porch and talk about their marriages. Later that day Ruth-Anne (not accompanied by Amy) describes the not-yet-completed audit to some friends at the café. She tells them that Amy transposed two numbers, resulting in a \$2,700 understatement of Ruth-Anne's gross receipts for one month. Ruth-Anne asks them, "Shouldn't I tell her?" A friend responds, "Are you crazy? When did Uncle Sam do anything for you? . . . What are they going to spend it on, anyway? More

paperclips?” “Oh, I don’t know,” muses Ruth-Anne. “Somehow it just seems like . . .” “Cheating?” suggests a second friend. “Yes,” Ruth-Anne replies. But a third friend argues, “It’s not cheating if it’s their mistake.” Back at the store, Amy tells Ruth-Anne that the total deficiency, including interest, is \$3,156.39, and asks Ruth-Anne to sign the form if she agrees with the result of the audit. Ruth-Anne almost signs, but instead she tells Amy about the transposition. Amy quickly calculates that Ruth-Anne owes an additional \$1,026. Ruth-Anne agrees, they shake hands, and Amy departs.

Ellen, “\$5,000,” Episode 31, aired March 22, 1995

Ellen gets a \$5,000 check in the mail from the I.R.S. When she says the check is a mistake and she must return it, Paige asks, “Give it back to the government? What did they ever do for you?” Ellen replies, “Oh, you know. Roads, national parks, PBS. I mean I don’t watch, but I’ve heard good things about Nova.” Ellen goes to the I.R.S. office to return the check, but a Mr. Woodruff checks on the computer and tells her she is entitled to keep the money. She then visits a local charity, making a gift of \$5,000. When she arrives home she finds letter from the I.R.S. telling her the check was issued in error, and that she must repay the money. She visits Mr. Woodruff to complain, but he says nothing can be done to help her. Ellen responds, “If you’re not careful, then the I.R.S. is going to become one very unpopular government agency.” Mr. Woodruff apologizes, “Sometimes I.R.S. stands for ‘I’m really sorry.’” She goes to the charity to ask for the return of her donation, and finds they have spent her money on a daycare center named after her. To explain to the children why she needs the money back, she uses a puppet show featuring “Woody the Wolf . . . a mean bad, agent at the I.R.S.” She finally decides to let the charity keep the money. She explains that she can afford to do so if she cuts back on expenses: “It’s L.A., I don’t need a car.”

The Simpsons, “Bart the Fink,” Episode 143, February 11, 1996

Bart writes Krusty the Clown a check for 25 cents, in the hopes of getting Krusty’s signature on the cancelled check. When the check comes back, instead of a signature it bears the stamp of Krusty’s Cayman Islands holding corporation. Bart shows the check to a bank official, the bank notifies the Treasury, and Krusty is soon arrested. The bank official tells Bart, “Turns out Krusty is one of the biggest tax cheats in history. And they nailed him, thanks to you. On the news that evening, the anchorman says that Krusty has been arrested for “tax avoision,” and that Bart is responsible for Krusty’s crimes coming to light. To pay off his massive debt to the government, Krusty’s show becomes “The Internal Revenue Service Presents Herschel Krustofsky’s Clown-Related Entertainment Show,” Krusty Burger becomes IRS Burger, and the IRS auctions off the contents of Krusty’s mansion. Krusty crashes his empty airplane into a cliff, faking his own death. Bart and Lisa discover him, however, living on a boat at a marina. Bart convinces Krusty to come out of hiding and resume his show, by reminding him of the joys of “being an illiterate TV clown who’s still more respected than all the scientists, doctors, and educators in the country put together.”

Cybill, "In her Dreams," Episode 52, aired February 3, 1997

[UCLA inventory number T71318, research copy.]

The Simpsons, "The Trouble with Trillions," Episode 198, aired April 5, 1998

Ned Flanders is awakened by a loud New Year's celebration, and immediately begins preparing his income tax return. He decides not to deduct cash register ink as a business expense because he enjoys the smell. His son asks what taxes pay for. He explains, "Why, everything. Policemen, trees, sunshine. And let's not forget the folks who just don't feel like working, God bless 'em." The scene shifts to a near riot at the post office, late on the evening of April 15. A pirate puts some pearls from a treasure chest into his tax return envelope while saying, "Sometimes I wonder why I bother plundering at all." Watching television at home, Homer sees a news report from the post office. He says, "Would you look at those morons! I paid my taxes over a year ago." When Lisa explains that taxes must be paid every year, Homer manages to prepare a return in a matter of seconds: "How many kids to we have? No time to count. I'll just estimate. Nine." He tells Marge, "If anyone asks, you require twenty-four hour nursing care, Lisa's a clergyman, Maggie is seven people, and Bart was wounded in Vietnam." He rushes to the post office, and throws his return into the building just as the doors are closing. At the I.R.S., his return happens to land in the "severe audit" bin. Government agents soon find Homer at Moe's Bar, and drag him to the I.R.S. office. At the office, an I.R.S. official says, "This government computer can process over nine tax returns per day. Did you really think you could fool it? . . . You're looking at five years, minimum." To avoid prison, Homer agrees to go undercover for the F.B.I. His assignment is to try to recover the world's only trillion dollar bill, which the F.B.I. believes Mr. Burns is hiding in his mansion. At the mansion, Mr. Burns mistakes Homer for a magazine reporter and shows him the bill. F.B.I. agents burst into the room and arrest Mr. Burns. Burns tells them, "I'm not the thief. The government is. Every year you make hardworking Joes like my reporter friend here pay income taxes. And for what? Aid to ungrateful foreigners. Do-nothing nuclear missiles. Tomb polish for some unknown soldier." This speech inspires Homer to rescue Mr. Burns from the F.B.I. agents. Homer and Mr. Burns flee the country in a small plane, accompanied by Smithers and the trillion dollar bill, and chased by an I.R.S. jet fighter plane. They evade the I.R.S. plane and land in Cuba, but Castro takes the bill and puts them all out to sea on a raft.

Murphy Brown, "A Man and a Woman," Episode 244, aired April 27, 1998

"Murphy uses Kay in her disguise to stop the advances of an IRS tax accountant [who] has information Murphy needs for a big story. Unfortunately, the ploy jeopardizes Murphy's chances at the story." [LOC has viewing copy.]

Third Rock from the Sun, “Dick and Taxes,” Episode 85, aired February 2, 1999

[The premise of the series is that Dick, Sally, Tommy, and Harry are aliens from a distant galaxy, masquerading as humans.] Harry bursts into Dick’s office with the terrible news that he (Harry) is being made to pay taxes at work. Dick, who is unaware of the existence of the income tax, responds, “It is our duty–nay, our privilege–to pay taxes when we purchase goods.” Mary describes the income tax to Dick, including Dick’s own obligation to pay tax and file a return. Later the four aliens are at home, working on Dick’s return. Replying to Sally’s questioning of this activity, Dick explains, “[T]his is what humans do. It’s like their national pastime.” Completely defeated by the complexity of the forms, Dick complains, “I don’t understand this. I’m a superior being. I can calculate the decaying orbit of a dying moon to within a tenth of an inch. Why can’t I calculate the subtotal of line 59a?” Eventually Dick obtains assistance from Mary, who calculates that he owes \$9,500. Unhappy with the prospect of paying so much tax, the aliens come up with the idea of claiming phony business expenses. With an air of discovery, Dick excitedly announces, “Yes, we can lie on our taxes!” “I can’t believe that no human has ever thought of this before,” Tommy responds. Dick is confident he will not be caught: “All those other dopes out there are telling the truth about their taxes. They’re just going to assume that we are, too.” Dick files a return claiming a \$375,000 refund. Dick soon receives an audit notice from the IRS. To explain why he had not filed returns for previous years, a desperate Dick tells the auditor the truth—that he and his companions are aliens from another galaxy. “Sorry folks, I’ve heard that one before, too,” the auditor tells them. When the auditor informs Dick that he owes \$16,143 in back taxes, Dick is overcome with relief and hugs the auditor. Later, Dick remarks to his fellow aliens, “Could you imagine a real human being being afraid of a tax audit? Although I do feel a little more human now that we’ve been reamed by the IRS.”

Family Guy, “E Peterbus Unum,” Episode 25, aired July 12, 2000

Peter’s neighbors discuss how they spent their tax refunds. An envelope from the I.R.S. arrives in Peter’s mail. He assumes it is his anticipated refund, and tells his family he is going to use it to buy a pool. However, the envelope contains only an audit notice. At the I.R.S. office, the auditor reassures Peter, “Don’t be nervous. The I.R.S. is much kinder and gentler than we used to be.” The audit concludes with Peter owing no additional tax, but also being entitled to no refund. In the absence of refund money, Peter begins to dig a backyard pool himself, but he soon discovers the zoning laws do not permit a pool. When he visits the mayor’s office hoping to obtain a waiver, the mayor discovers Peter’s house and yard are actually not part of the United States. Peter declares his property an independent country—Petoria—and he claims diplomatic immunity from United States laws. The United States cuts off all utilities to Petoria, Lois leaves for the United States with the children, and Peter agrees to join the United States after less than a week of independence.

King of Queens, “Patrons Ain’t,” Episode 97, aired May 6, 2002

An accountant comes to the home of Doug and Carrie to prepare their income tax return. He asks about their charitable donations for the prior year, and they can remember a total of just \$35. The accountant comments, “Wow, you guys really knock yourselves out there, huh?” When they discuss their charitable giving after the accountant has left, Carrie concludes, “We are horrible and selfish people.” Deciding they need to make larger donations—not for the tax savings, but to feel better about themselves, they give \$500 towards the renovation of the library of the local elementary school. At the library dedication, Carrie is unhappy that the wall plaque acknowledging the donors puts them in the \$50 category. She points out the mistake to the librarian. The librarian misunderstands, thinks Doug and Carrie donated \$5,000, and orders a new plaque naming the library after Doug and Carrie. With reluctance on Carrie’s part, they point out this second mistake and ask to have their name removed from the library.

My Name is Earl, “Didn’t Pay Taxes,” Episode 17, aired March 2, 2006

Earl realizes he has “cheated the government” by not paying income tax on money he earned a few years ago. Randy tells Earl not to pay the tax, because “government doesn’t do anything for us.” Earl nevertheless goes to the local tax office (the episode never indicates whether the income tax in question is federal or state) with a check for \$500. He tells the woman behind the counter, “A coupla years ago I made some money I didn’t pay taxes on. I think this should cover it.” She asks him, “Did we send you a form saying this money was required?” When he says no, she responds, “Then we’re not expecting it and we cannot accept it. Next!” Not easily thwarted, Earl puts the check into a suggestion box at the tax office, inside an envelope on which he writes, “I suggest you take my money.” Several days later, a letter arrives for Earl from the government., returning the check uncashed. Earl decides to pay his debt by filling in potholes in the road, but the police stop him. He then joins a prison chain gang, but that lasts for only one day. His next idea is to do something bad in order to get fined. He and Ralph trespass on top of an empty water tower. They fall through the roof and are trapped for several days, before being rescued by the fire department. Pondering his rescue in a voiceover, Earl says, “[M]aybe the government doesn’t always see people as bad or good. Sometimes it just sees people that need help. And even if you don’t see the government working for you every day, it’s out there working for somebody. And today that somebody was me and Randy.” Just as he was hoping, Earl is fined \$500 for trespassing. He learns it cost \$4,000 to rescue him and Ralph, but his offer to pay for the cost of the rescue is declined. He comments in a voiceover, “Turns out being saved by the government is free to taxpayers. Taxpayers like me.”