

Tax Time

by [Neil Latimer](#) (April 2021)



Paying the Tax (The Tax Collector), Pieter Brueghel the Younger, 1620-40

Work at the aluminum casting foundry is always hot and dangerous but I enjoy making engine parts for the greater good. One day, things were going particularly well—Blake and I got the forms cleaned and set up before the molten aluminum was ready to pour. The status light was still stand-by orange so we had a little time to talk.

Blake wiped the back of a gritty glove across the sweat beads on his forehead, leaned against a large blowdown valve, and let out a long sigh. “Sure do need this break. Stayed up late last night doing my tax submittal and have been tired all day. Worth it though—feels good to get the taxes

in.” He looked at me and smiled. “How ’bout you? How long did it take to do your taxes?”

“Haven’t done mine yet,” I admitted, not making eye contact. “We just got the allocation sheets yesterday, so there’s plenty of time to—”

“It’s not a matter of when it’s due,” he growled. “It’s a matter of your duty to the IRS. I love paying taxes. Don’t you?” His face turned red as he spoke.

“Of course I do, but . . . ” I prayed for the orange light to go to green so we could get back to work.

“But? But what?”

My shameful thoughts tumbled out before I could stop them. “I sometimes wish the tax rate wasn’t always ninety percent. A little less and we could have some money for maybe some new clothes or something.” I looked at the sleeves on my faded khaki shirt—loose threads along frayed cuffs, a scatter of small holes burned from hot aluminum splatters, grease stains that would not wash out. It was wrong to be so selfish, but I had started wanting things.

Blake opened his mouth to say something but saw the light turn green and turned his attention to another pour. For the greater good.

He never mentioned that discussion again—we never really talked about much of anything after that. Days went by. I completed my tax forms and sent them in safely before the due date. It felt good to do my duty . . . and yet . . . not as good as in years past. I couldn’t shake the wish that taxes were a little lower.

Last Wednesday, I got to work about twenty minutes before shift change, like I always do. My floor supervisor was there waiting for me. “We’ll have someone else do your job

this morning, Hemming." She spat the words. "You've been called in for an IRS audit."

Surrounded by the heat of the foundry I shivered as ice water filled my spine. "I sent my forms in, I love paying taxes. Why do they want to audit me?" I looked to Blake for help; he found sudden interest in his boots.

My supervisor led me to the main office, past the desks, files, and glaring clerks, to a back room with "Audit" on the heavy, wooden door. he turned me over to the two people waiting for me—a stocky, balding, middle-aged man and a grim young woman, both in expensive, well-fitting, charcoal gray suits.

"Good morning, Mr. Hemming" The man's voice was that of a bored bureaucrat. "We're with the IRS and we're here to help you. Please take the seat and we'll begin the audit. The sooner we're done the sooner you can get back to work for the greater good."

"For the greater good," I murmured, and sat in the metal chair he indicated, much like the one I once saw in an old picture of a dentist's office.

The woman placed my arms on the arm rests and tightened straps around the wrists. She used sticky, rubber pads to connect small wires to my head, arms, and chest. The wires led to a black electronic panel humming on a nearby medical cart.

"I will ask you a few questions—nothing difficult," the man said without looking at me. "Your answers will send neuropulse signals to that recorder on the cart. My associate will check the numbers, we may make a few adjustments, and the audit will be over. Understood, Mr. Hemming?"

He didn't wait for an answer. At first, the questions were easy, just like the IRS agent said.

"Is your name Tom Hemming?"

"Yes."

"Is this the year 2076?"

"Yes."

After a few more similarly easy questions, I did relax. Then—

"Do you hate paying taxes and wish the rate were lower than ninety percent?"

My heart leapt in my chest, my back muscles tensed, I pulled at the unyielding wrist restraints. "No. No. I love paying taxes, just the way things are. For the greater good." It was a lie. I knew it. They knew it.

"Two point six," the woman said while writing something on a sheet of paper.

"Mr. Hemming, I told you we might need to make a few adjustments. We'll do those for you right now." He placed a helmet on me. It covered my forehead and temples and trailed thick wires to the electronic panel.

"Three, two, one, zero," the woman counted, then pressed a red button.

The power surge ran through me like chain lightning. My body writhed as if possessed by demons, my teeth clenched so hard I thought they'd shatter. I sat gasping for air after the current stopped.

"One point four," she said, and reached for the button again.

"Please, no," I begged, straining at the straps. "I promise to do better. I'll—"

“Three, two, one, zero.” Another power surge, even worse than the first. I felt something snap and spat a piece of broken tooth onto the floor.

“I’ll repeat my earlier question. Do you hate paying taxes and wish the rate were lower than ninety percent?”

“Of course not.” My voice was hoarse but serene in its truthfulness. “All money belongs to our benevolent government anyway. Our betters know how to spend it more wisely than we do, so it’s generous of them to grant us ten percent.” I meant it. There was nothing more certain to me.

“Zero point zero.” She switched off the control panel and for a while the only sound in the room was a gentle ticking of power circuits cooling down.

He removed the helmet; she removed the sticky pads and wires then opened the straps.

“That’s all,” he said, his voice still featureless. “Go back to work. Remember, the IRS is always here. For the greater good.”

“For the greater good,” I agreed.

I enjoy my job. And I love paying taxes.

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Neil Latimer retired from writing engineering manuals and decided to write fiction for a change of pace. How difficult can it be, right? No equations! He soon learned that good,

attention-getting fiction does not come easily and developed a deep admiration of those who can do it.

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