

Modern LIBOR & Taxes (aka RW Lock-out): A Primer

By ICE_NINE_

This is a detailed primer (as of October 2020) on the LIBOR & Taxes deck archetype in the Modern format of the Magic: The Gathering Trading Card Game. We analyze the construction, strategy, and alternate builds of this specific deck; as well as explore core concepts underlying the broader RW Prison archetype in Modern. Special thanks to the folks in the [RW Lockout \(LIBOR & Taxes\) Discord](#) community.

I. Introduction

Some say only two things in life are guaranteed: death and taxes. But I say there are actually three: death, taxes, and the end of LIBOR.

John Williams, NY Fed President, September 23, 2019

A. What is LIBOR & Taxes?

Before we dive into what the deck actually does, let's get the name out of the way first. LIBOR is an acronym for "lands in battlefield over-rated". Taxes are taxes. So yeah. This deck works by blowing up the opponent's mana resources, while taxing everything they try to do – from casting spells, to activating abilities, to attacking – to ensure they literally can't do anything.

And if your opponent can't do anything, they can't win. And if they can't win, then you (eventually) win. LIBOR & Taxes is nothing if not inevitable.

Needless to say, it plays quite differently from most decks in the *Magic: The Gathering* Modern format. Beyond just using land destruction or taxing as one component of its game plan (e.g. Ponza, actual Death & Taxes, or the many RW Prison variants), LIBOR & Taxes centers its *entire* game plan around achieving a total lock-down of the opposition. And it goes all-in on that.

For the majority the game, our opponent's life total is essentially irrelevant: the only thing that really matters is their land count. Even their board presence is only a secondary consideration: the opponent could assemble the world's most

intimidating force of creatures and planeswalkers, but if they have no mana to pay the tax to use them...well, then they might as well not even be there.

Of course, WotC has long regarded land destruction and Prison strategies as “anti-fun”. And so, those types of cards from the Modern era are generally underpowered. Meaning that in order for LIBOR & Taxes to be competitive, it has to play better than the sum of its parts. It’s a deck that works on razor-thin margins, and relies on tight synergies between each of its pieces to extract maximum value. It’s a deck that drills down on the many weak spots of the Modern metagame – the reliance on fetch-lands and planeswalkers, the greedy three- and four-color manabases, and the tight mana curves – to catch most decks off guard at the very least, and wreck their entire game plan at worst.

LIBOR & Taxes has to earn every victory it gets. But the feeling you get when that happens is one that cannot be matched by anything else.

LIBOR & Taxes is, unfortunately (or fortunately, depending on who you ask), not a Tier 1 Modern deck...yet. The best it has achieved in its short lifetime is a handful of MTGO League 5-0s and a few Modern Challenge Top 32s, placing it firmly in Tier 3 for now. But the potential for something greater is definitely there. And in the hands of the growing RW Prison community, no doubt that will happen in time.

B. Deck Concept

LIBOR & Taxes, as with most other Prison-based decks, is a deck based on card advantage. Not actual card advantage, mind you, in the sense of card draw, efficient removal, planeswalkers, or creatures with ETB effects. But rather *virtual* card advantage. This deck specifically is in the business of achieving **virtual X-for-1 card advantage**.

What does that mean, exactly?

Take any land destruction spell – a simple [Stone Rain](#), if you will. On the surface, it’s a 1-for-1: we use a card to get rid of a (land) card. Simple enough.

But if you think about it, getting rid of that land card has more far-reaching implications. Being down one land means your opponent can’t cast that four-drop on Turn 4 like they had intended to, making that four-drop effectively a (temporarily) lost card. Throw in another land destruction spell, and suddenly they’re down two lands and can’t cast their three-drops either. Even more lost cards.

The more land destruction we cast, the more cards the opponent loses – and this

effect tends to be exponential since most Modern mana curves are bottom-heavy. Not only that, but the more land destruction we cast, the more we ensure those cards stay permanently lost. So, by accruing a critical mass of land destruction spells, we can reach a point where every Stone Rain is costing the opponent multiple cards.

Hence the X-for-1. Where X scales upwards based on how committed we are to the strategy.

But it's not just the land destruction here that gives us these X-for-1 advantages. There's also the taxing. Take [Suppression Field](#), arguably the most powerful card in LIBOR & Taxes.

Again on the surface, it seems like a 0-for-1 against us. It doesn't kill anything, doesn't draw us anything. All it does is make some things our opponent wants to do – namely, activate fetch-lands and planeswalkers (among many, many other things) – more expensive.

But if that added expense means they can't use those cards as originally intended...well then, those cards are suddenly worth less to them than before. This can range from the card becoming slightly less useful (e.g. a planeswalker ability now costing mana), to the card becoming completely useless (e.g. an uncrackable fetch-land). Depending on how many cards Suppression Field hits and how severe the impact is, we've again netted ourselves some (virtual) X-for-1 card advantage.



FIGURE 1. THE LOW-KEY COOLEST PAIRING IN MODERN, CIRCA 2005.

And once again, we have a lot of control over what X turns out to be. If we've blown up all of our opponent's lands, Suppression Field will hit a lot harder. Same applies for [Ghostly Prison](#)/[Magus of the Tabernacle](#) to creatures, and [Mana Tithe](#) to spells. It's pure synergy at work.

Thus, the objective of LIBOR & Taxes is to use these land destruction and tax pieces to achieve as large and as many of these X-for-1 advantages as possible.

Of course, the reliance on synergy does mean that these advantages do take a while to materialize. During which time, we might just lose to a faster deck. Which is why LIBOR & Taxes still needs that cheap 1-for-1 disruption – [Lightning Bolt](#), [Mana Tithe](#), and [Oust](#) – to keep us alive in the early game before the self-reinforcing engine of land disruption and taxing can really get going.

So there you have it. The three ingredients to LIBOR & Taxes's success: (1) cards that disrupt the opponent's mana resources; (2) cards that get more powerful the less mana the opponent has; and (3) cards that slow down the opponent long enough for the first two to actually matter.

And the effectiveness of any card in this strategy is judged by how well it achieves (1), (2), and (3). The margins are so tight that most cards have to pull double- or triple-duty among these. Land destruction, for example, does all three to some extent: it blows up lands, it gets more powerful the more lands we blow up, and it delays our opponent's board development (though sometimes a bit too late). Even the win conditions – [Magus of the Tabernacle](#) and [Goblin Dark-Dwellers](#) – are LD/tax pieces first and lethal damage dealers second.

To draw a comparison with a sports team, LIBOR & Taxes doesn't have the expensive superstars, but it does play within a tight, well-organized system. One that requires the full buy-in of all of its pieces, with a commitment to working together and playing multiple roles at a time. Add in a good coach (pilot) – that's you – and just watch as it wreaks havoc on all the top teams in the league.

C. Deck History

For as long as Modern has been a format, Red-White Prison decks have always hung around the edges of competitive play. With the classic builds using pieces like [Chalice of the Void](#) and [Blood Moon](#) to lock out opponents, while riding powerful planeswalkers like [Ajani Vengeant](#), [Nahiri the Harbinger](#), and [Chandra, Torch of Defiance](#) to victory; using land destruction more as a support piece than a central theme.

The concept of a committed land destruction build first came around with the 2019 release of [Modern Horizons](#) and introduction of [Pillage](#) to the format. After

eight months and a lot of testing, an early version of LIBOR & Taxes (piloted by *ice.nine_*) made its first appearance on the MTGO League 5-0 list in February 2020.

Almost immediately, the deck drew the interest of the wider *Magic* community. [A few notable streamers streamed it](#); while *FluffyWolf2* the well-known Red Prison player further drove its popularity by streaming it for multiple weeks while posting some [initial primers on Reddit](#). Two other key players in this early development were *MrZarukai* and *mana d0rk* – the latter of whom co-created (with *ice.nine_*) [the official Discord](#) for like-minded Red-White Prison enthusiasts, which has since grown to over 60 active members.

As new sets get released and the Modern metagame shifts, both LIBOR & Taxes and the broader Red-White Prison archetype continue to evolve. Most recently, Zendikar Rising has brought both [Valakut Awakening](#) which helped the deck to a Modern Challenge Top 16, as well as [Cleansing Wildfire](#) which has led to some planeswalker-based variations that have seen some early success.

In other words, this archetype isn't going away anytime soon...

II. Deck Construction

While LIBOR & Taxes (and RW Prison overall) can come in many forms, this section will focus on [the most established list](#). Just note that with the constant new printings, bannings, and wider metagame shifts, this list – like any other in Modern – is in a state of constant flux.

A. Land destruction

4 [Stone Rain](#)

4 [Pillage](#)

4 [Molten Rain](#)

4 [Boom // Bust](#)

To ensure that our opponent is completely shut down (and not just mildly inconvenienced) by their lack of lands, we need to play a lot of land destruction. *A lot.*

Having 16 of these spells means that we can pretty reliably blow up a land a turn for most of the early- to mid-game. And while 16 is less than the 18-28

lands that most Modern decks run, usually we'll find ourselves matching land destruction to land drops one-for-one (if not better) in the long game, thanks to: (1) card advantage/card selection pieces like Goblin Dark-Dwellers, Valakut Awakening, and Oust; (2) Suppression Field limiting and potentially shutting down fetch-lands; (3) fetching gradually thinning our opponent's deck of mana sources; and (4) the Bust mode of Boom // Bust.

As it turns out, 16 is the exact number of 3 CMC or less direct land destruction spells in Modern. Any of the more expensive options run into consistency and mana-awkwardness issues that aren't typically worth their marginal added power.

So we've got the four Stone Rains. Classic "destroy target land", and arguably the most valuable of the deck's twelve three-mana LD spells. Its single-pip mana cost is a meaningful advantage over the others, since this deck is a bit tight on its red mana.

Then we've got the four Pillages. It compensates for its riskier double-pip cost with its versatility to hit artifacts as well. In practice, with land being the most crucial resource for the opponent, we'll only use the artifact mode sparingly. But when we do – usually on a game-changing Amulet or Mesmeric Orb, sometimes on a Batterskull or Vial – it sure proves its worth.

Then we've got the worst of the bunch – Molten Rain. That extra 2 damage is almost never relevant; but there are rare cases where we need to end things quickly or surprise a suicidal Jund or Death's Shadow deck.

Finally, we've got one of the most critical cards in the deck, and the only 2 CMC land destruction spell in Modern – Boom // Bust. Supported by the seven Flagstones of Trokair and Cascading Cataracts in the manabase which allows us to cast it early without loss of tempo, Boom provides us a game-altering Turn 2 play almost one-third of the time. Getting our land destruction party started a full turn earlier has a massive impact, and allows us to get under even the most aggressive decks.

The Bust mode is also important for this deck's success. If games go long, a lot of the land-heavier decks will sometimes be able to maintain multiple extra lands on the board. Bust wipes out that advantage in one shot, forcing them to start over. Our Flagstones/Cataracts will allow us to rebuild much more quickly, and in most cases our opponent won't be able to recover. If we already have a Suppression Field, Ghostly Prison, and/or Magus of the Tabernacle down, it can transform a stalemate or sure loss into a near-sure win in the blink of an eye.

One last thing to emphasize, before we go on: *try to avoid siding out the land destruction*. You may be tempted in some match-ups, especially versus more land-

light decks. But at the end of the day, you have to remember that destroying lands is our entire conduit for victory. Less land destruction means less effective land destruction and less effective taxes. Even going from 16 to 12-14 means that in the long game your opponent has a much higher chance of having the manabase (plus, being able to activate their fetches and get creatures past Prison) to set their game-winning plan in motion.

B. Taxing

3 Suppression Field

We've already spoken at length about this Section 1.B, but it bears repeating: *Suppression Field is the most important card in LIBOR & Taxes.*

If there was a card that existed specifically to say "screw you" to the over-priced staples of the Modern format, Suppression Field would be it. It slows down and often incapacitates fetch-lands, which constitute about 20-40% of most decks' manabases. Which, once you think about it, is absolutely insane. No land destruction spell can do anything close to that.

But it doesn't end there. There are planeswalkers, which often become next-to-useless, if not entirely useless.

What else does it stop? Um...let's look at the top 100 played cards in Modern (outside of fetches and walkers, which already account for 17): Field of Ruin/GQ, Bauble, horizon lands, ScOoze, Ballista, Blast Zone, Vial, Arbor Elf, Expedition Map, Giver of Runes, Stoneforge Mystic, Relic/Spellbomb, EE, Liquimetal Coating, equipment, cycling... You get the picture.

For the majority decks in Modern, Suppression Field hits about 15 to 35 percent of all their cards. Hence why it's a undeniable 3-of in the mainboard.

That said, a major downside of Suppression Field is that it affects ourselves as well, and so LIBOR & Taxes is constrained somewhat in how it is built; the biggest concession being the absence of planeswalkers. But that's just the cost of doing business with this powerhouse.

3 Ghostly Prison

Joining Boom // Bust and Suppression Field as the most critical cards in this deck is Ghostly Prison – an enchantment that can shut down an opponent's entire army of attackers (or, at the very least, limit it severely). With our limited number of creatures and removal spells, Ghostly Prison is absolutely necessary for LIBOR & Taxes to handle any creature-based deck.

Much like Suppression Field, Ghostly Prison epitomizes the deck's X-for-1 strategy; rendering the opponent's creature presence effectively meaningless, and thus making every extra creature they draw and/or cast a wasted card. Combined with all the land destruction, Ghostly Prison will often just read "creatures your opponent control cannot attack".

The advantage of Ghostly Prison over traditional sweepers is that it is a permanent effect. While a Wrath or Anger can clear the board as a one-shot, we're still susceptible to the opponent simply casting more creatures that we can no longer handle. Thus, the Prison is the most reliable solution by far.

C. Disruption

4 Mana Tithe

The most meme-worthy card in the deck, Mana Tithe has spawned many a shocked opponent reaction or hilarious streamer moment. But the obvious entertainment value of catching the opponent off guard when they tap out for a six-mana Titan (or a four-mana Cryptic Command, or a Neoform post-Summoner's Pact, or just having the card work in general) seems to belie how genuinely powerful and important this card is in LIBOR & Taxes.

Most notably, by countering the opponent's on-curve one-, two-, or three-drop threat early on, Mana Tithe essentially takes away their board development for an entire turn. And since this is board development on Turns 1, 2, and 3 – i.e. the short window the opponent has to really do something before the land destruction and taxing starts taking over – Mana Tithe is extremely impactful. It's the difference between the opponent landing some cheap threat/disruption and blowing us out with continuous offense/value from there (while we're busy destroying their lands); and the opponent having nothing on the board when we start putting them on their heels mana-wise.

One common reservation about Mana Tithe is that it loses value in the mid- to late-game when the opponent has accumulated extra mana. But our heavy land destruction makes that a lot less of a downside than it would otherwise be. And if the opponent does try to play around Mana Tithe...they can go right ahead. Playing as if they have one less land is a pretty serious constraint when they're only playing with a small number of lands in the first place.

So important is Mana Tithe in filling out the sparse one-mana slot in our curve, that it is another card that should almost never be sideboarded out.

3 Oust

Oust is our one-mana white removal spell of choice, replacing the usual staple Path to Exile – whose land-search effect basically invalidates the entire purpose of this deck.

Seems like a pretty weak substitute; but in the context of LIBOR & Taxes specifically, Oust does an excellent job.

Firstly, thinking in the most naive terms, Oust accomplishes the same thing as Path – except without the land-search. It gets rid of a creature and does a straight 1-for-1 trade. The difference here is that the opponent is going to draw that creature again in two turns. Is that better or worse? In this deck, it's often better.

If there's one thing your opponent isn't hurting for throughout the game, it is threats in hand. While we were busy blowing up their lands, they were letting powerful two-, three-, and four-drops accumulate there – just dying to get cast. So much so that by the time that Ousted creature comes back in two turns, chances are that they'll already have something nearly as powerful (if not more so) in their hand that they would have cast anyways. Meaning that the drawn creature wasn't that much better (if better at all) than any random card draw.

(Side Note: That three life is barely relevant here.)

So that's the most conservative case. What if they no longer have the mana to re-cast the creature? (Which is likely enough, since we have two turns to cast land destruction, while they are only drawing up to one possible land card.) Well, then they just drew a card that they absolutely did not want to draw. Because what they want to draw is a land, and with that Ousted creature, we essentially just Time Walked them (an exaggeration, I know; but still).

Oust is a card that swings the game in a more subtle way; and always plays a lot better than it feels.

Of course, Oust does have its limitations. It can't get rid of game-breaking threats permanently, and its sorcery speed can make the timing of its casting awkward with our other spells. But as a simultaneous source of both cheap creature removal and incidental mana disruption; you can't get any better than Oust.

2 Lightning Bolt

Good old classic Bolt. A mainstay for all red decks, even highly unconventional ones like LIBOR & Taxes.

Here, Bolt does better than Oust in the two main areas where that white

sorcery was weak. It straight-up kills those Eidolons and Confidants and Thalias and mana dorks, making absolutely sure that they won't be coming back to haunt us again. And its instant speed allows us to pick off a threat on their turn as soon as its cast, while leaving the full mana for us to cast our usual land destruction spell or tax piece the next turn.

The big downside of Bolt is that there are many more matchups where it is a dead or near-dead card. It can't handle those Thought-Knot Seers, Batter-skulls, Dryads, Uros, Omnaths, and super-pumped Death's Shadows/Scourge of the Skyclaves/Tarmogoyfs. And the fail-case – striking for three in the face – doesn't give us much value either.

But still. Against mana dorks, cheap value creatures, or early aggressive attackers, the speed and reliability of Bolt is absolutely critical and cannot be matched by anything else in this deck. And those match-ups come often enough that it's worth throwing two of these in the mainboard.

D. Win Conditions (also at least one of the above)

2 Magus of the Tabernacle

As discussed in 1.B, Tabernacle is primarily a tax card. And what a tax card it is. Unlike Prison, Tabernacle hits everything; including those creatures that give value even without attacking. While that one-mana upkeep cost might not seem like much, its impact is again magnified in LIBOR & Taxes.

And so, not only does Tabernacle serve as the much-needed copies #4 and #5 of Ghostly Prison (with a 2/6 blocking body to boot); but it doubles as a mini-Wrath effect every turn.

And the best part is...after all that's done and we've inevitably blown up all our opponent's lands and taxed out all their creatures; we don't even need to draw another creature for our win condition. Tabernacle is already there, just waiting to whittle down the opponent's life total.

The big weakness of Tabernacle is that, being two of four creatures here, it's a magnet for all sorts of removal the opponent will have ready. Which definitely hurts the reliability of Tabernacle as a tax source. But ultimately, just looking at the core five removal spells in Modern – Path, Bolt, Push, Dismember, and A-Trophy – Magus is actually quite resilient, dying to only two-and-a-half of them. The best we can realistically expect.

The other downside is that the Tabernacle tax applies to ourselves as well. But as it's likely hurting our opponent a lot more and isn't stopping any of our key 3

CMC land destruction spells, that effect can be mostly worked around.

2 Goblin Dark-Dwellers

If Tabernacle is a tax card, then Goblin Dark-Dwellers is a land destruction card. It's essentially a three-mana Stone Rain/Pillage/Molten Rain tacked onto a 4/4 menacing body. Pure value.

Just having potential land destruction sources #17 and #18 in the deck is important for matching our LD with the opponent's land drops in the long game. In addition, the versatile Dark-Dwellers could also pull out an Oust, Lightning Bolt, or Valakut Awakening in a pinch if that's what's needed at the time.

Compared to Tabernacle, it's a slightly faster clock with similar resilience to the big five removal spells.

Having gone through the deck's four win conditions, one important question needs to be answered. *Is four win conditions enough?* If you define "enough" as "enough to maximize your win percentage", then yes. (If you define it as "enough to end the game in a timely fashion that doesn't drive your opponent crazy and make them refuse to play *Magic* with you ever again"...then probably not.)

Fact is, once we've achieved the mana lock-down and all the X-for-1 advantages that come with it, the game is essentially over. Every turn while our opponent is durdling around with no mana, we're just drawing more and more useful cards to put them in a deeper and deeper hole. Whether we have a Tabernacle/Dark-Dwellers in hand immediately to put them out of their misery or draw one twenty turns later doesn't really matter – since the end result is going to be the same.

Sure, there are exceptions to the rule. But overall, the losses LIBOR & Taxes suffers because we were missing just one land destruction spell or tax piece *far outweighs* its losses from not closing out a soft-lock position in time.

Just like in baseball. If you can consistently go into the ninth inning with a comfortable lead, a serviceable closer is almost as good as the best closer in the world (and saves you a ton of budget to make the rest of your team better).

That said, four is a small enough number that you should generally avoid siding of these any out (maybe a Tabernacle in some cases – at most).

E. Manabase

When deciding how many lands to include in LIBOR & Taxes, the key question to ask is: how reliably can we hit our third land drop?

Like it or not, this deck relies heavily on being able to cast a Stone Rain/Molten Rain/Pillage on Turn 3. And the probability of that is never going to be as high as we'd like it to be. With 25 lands, the probability comes to 82-89% (depending on play/draw)...meaning that 11-18% of the time our game plan is – for lack of a better term – screwed. But we have to live with that, because more lands isn't going to bring that number down much (thanks to diminishing returns) while also greatly increasing the chance of later game flood – which itself is a problem that comes up more often than we'd like.

So 25 lands it is. 18 red mana sources and 18 white mana sources. With white, we've got an almost 95% chance of being able to cast that critical Turn 1 Mana Tithe – way more than enough. With red, we have an 83-87% chance of being able to Pillage or Molten Rain on Turn 3; not ideal, but alright given that we do have other three-drops as fail cases.

4 Flagstones of Trokair

3 Cascading Cataracts

The most notable lands in LIBOR & Taxes are the seven “indestructible” lands. A 65-70% chance of drawing one by Turn 2 gives us a reasonable one-third chance of doing a Boom on curve. The lands are also valuable for a late-game Bust.

Flagstones is better than Cataracts here because of its white mana plus its ability to become a red-white Sacred Foundry with a Boom; more than making up for the marginal Cataracts benefit of absorbing multiple Booms (which only matters in the early game anyways).

Remember that playing a second Flagstones means the first one becomes a (tapped) Foundry. So make sure you float your mana each time.

4 Sacred Foundry

4 Sunbaked Canyon

4 Inspiring Vantage

2 Battlefield Forge

This deck runs 14 red-white duals. Starting with a playset of Sacred Foundry shock-lands; the undisputed top of the (non-fetch) dual land heap, and necessary for the Flagstones-fetching.

After that, the four Sunbaked Canyons. While this horizon land will undoubtedly hurt us versus aggro decks, on balance that is way worth it given how long

our games tend to last. The ability to cash these in is so important in the mid-to late-game; where a single card can often be the difference between a win and a loss. There is a bit of non-bo with Suppression Field, but in practice all our mid-/late-game excess mana means it's not a major hindrance.

Then it's the four Inspiring Vantages. It enters untapped when it matters most – on Turns 1 to 3 when we're casting your most time-sensitive spells. And the absence of life payment is quite important given the damage we're taking from the Foundry, Canyon, and Forge. A top-decked Vantage can be a bit awkward for casting a Tabernacle or Dark-Dwellers – but that's a small sacrifice to make overall.

Finally, there's the two Battlefield Forges. A worse option than the others, but passable as an untapped dual that generally won't hurt us too much (if at all) during the mid- to late- game where most of the action takes place.

2 Valakut Awakening // Valakut Stoneforge

This new modal double-faced card fits the needs of LIBOR & Taxes almost perfectly. As with all cards like it, its value comes from not its sheer power but its ability to advance your game plan in a wider set of potential game states in which it is drawn – ranging from the opening hand, to the mid- to late-game topdecks.

On the one side, the red mana source Valakut Stoneforge gives allows it to serve as land #24 and #25 in this deck. Raising the probability of hitting that crucial third land drop to an acceptable level. The CIPT isn't too much of an issue there, since our relative shortage of one- and two-mana spells means that it's not too likely that we'll need to cast something on both turns.

Then, in the late game, Valakut Awakening gives us a whole new type of value. Flooding out is one of the biggest weaknesses of this deck: in part because it is a bit more conservative on land count due to the three-mana critical point, and because the absence of activated abilities means it has limited use for surplus mana. Awakening resolves all of the accumulated flooding problems in one shot, replacing all those unneeded lands with straight gas to continue the LIBOR and taxing.

Even in a non-flood situation, Valakut Awakening can give very good value – especially in Game 1. We'll often use it to cycle away an extra land, a card that is sitting there dead or very limited in our match-up, or even excess land destruction when we're hunting for a specific answer. And that's all in addition to the bare, bare minimum case of simply drawing a card for three.

In short, this card is a nice catch-all mitigant to two of the deck's most serious

problems – early-game mana screw on one end of the spectrum, and late-game mana flood on the other. As the epitome of a high-floor, low-ceiling card, this thrives in the mainboard, but will often be taken out post-board only because we have other cards that are slightly better at handling the specific match-up.

2 Mountain

Two basics is the right number here, to ensure we don't get blown out by an early Cleansing Wildfire or Path to Exile (GQ and Field are less of a concern issue given their sacrifice/mana costs).

Given that we're already pushing the edge of having enough red sources, two Mountains makes sense here. While a Plains could be topdecked or Flagstones-searched when facing a Blood Moon deck, that use case is too narrow to be worth weakening the deck overall.

F. Sideboard

Given the relative diversity of the Modern metagame and our multitude of weak points, the sideboard of LIBOR & Taxes emphasizes versatility over anything else. As per our theme, a card needs to be impactful against a fairly sizable share of potential match-ups to have a home here.

2 Lightning Bolt

When Lightning Bolt is on, it is really on. As discussed in 2.C, an early Bolt can eliminate an aggro threat before it gets going, preventing a potential double-digit amount of damage. Against any kind of mana dorks, a Bolt is a one-mana Stone Rain. And against those hate-bears/value-bears that tend to give this deck fits, a well-timed Bolt can effectively save you the game before it gets away. And all at the instant speed that fits into this deck's mana curve so, so well.

We hedged for those match-ups by sticking two Bolts in the mainboard. But heading into Game 2, if you know that's who you're facing, it isn't even a question. Go four Bolts. End of story.

1 Suppression Field

Despite the apparent love affair *ice_nine_* has with Suppression Field, there are still only three in the mainboard. Since it is, surprising to say, actually dead in a few match-ups, and fairly limited (i.e. the lower end of that 15-35% range) in several others. But, heading into Game 2, if the deck you're facing is in the upper end of the range – you want that fourth Suppression Field. No question about it.

1 Ghostly Prison

Same goes for Ghostly Prison. We hedged with three in the mainboard given the reasonable popularity of creature-less and creature-light decks. But in a good number of match-ups – i.e. any deck that relies on straight-up attacking as the primary means of winning – you’ll want that fourth Prison.

3 Trinisphere

Another tax card that synergizes with all the land destruction here for potentially devastating effect. Making everything cost three mana is damn good when our opponent doesn’t even have three mana to use.

So why not include it in mainboard? Because if our opponent’s mana curve is centered around two- or three- (or above) drops, then Trinisphere has a pretty limited impact, and is much worse than a land destruction spell. At the same time, it also taxes several of our own one- and two-mana spells while turning off the Dark-Dwellers effect. It also does nothing to directly hamper our opponent dealing with Suppression Field or Ghostly Prison.

That said, against decks that are built around one-drops and free spells, Trinisphere is a total blowout. Making all their spells effectively cost two (or three) more mana to cast is a game-changing effect: whether it forces them to cast just one spell a turn, or physically prevents them from casting anything at all. The sheer power of Trinisphere in those match-ups warrants a 3-of inclusion in the board.

3 Rest in Peace

To fill the always-necessary sideboard role of graveyard hate, this deck uses the most reliable option of them all.

All of the other popular grave-hate pieces have their limitations: either being one-use or not actually affecting everything in the graveyard. Rest in Peace is the single best card to board in if you *really* need your opponent’s graveyard to be irrelevant for the entirety of the game.

In this case, Rest in Peace hitting lands is most imperative, given that lands will always be the most important cards in our opponent’s graveyard at any given time. Cards like W6 and Loam (and, to a lesser extent, Crucible and Ramunap Excavator) are typically death-knells for this deck – and Rest in Peace is by far the most straightforward to stop them.

The sheer definitiveness of Rest in Peace’s grave-hate makes it worth the slight disruption it causes to our own game plan. While it does turn off the Flagstones

and Dark-Dwellers abilities, its impact on the opponent (in the match-ups where it comes in) is still going to be many, many times worse than its impact on you. Just like Trinisphere, when Rest in Peace is needed it is really needed. Hence the 3 in the board.

2 Boil

The one problem LIBOR & Taxes has with facing control decks is that those decks tend to play a lot of lands. Enough to often avoid a pure Suppression Field lock and maintain a decent mana position throughout the game.

Sounds like we need a way to wipe out the accumulated land advantage of all those blue-based decks in one shot. And what better card to do that than Boil! A true X-for-1, in both a virtual and literal sense.

The true beauty of Boil is that it is also an instant. Meaning that we've got many more openings to catch the blue mage napping with a surprise one-sided Armageddon. And with that, a well-timed Boil can turn a tough position into a sure win in a quick instant (no pun intended).

The use of Boil also extends to all those Titan decks, whose also-massive accumulation of lands is vulnerable thanks to their Dryad.

As powerful as this card is, the smaller number of decks it hits (especially since some blue decks have been lowering their Island concentration) means that it's only worth a 2-spot in the board.

2 Defense Grid

In addition to the whole "having a ton of lands" thing described above, control decks also present a second major problem for LIBOR & Taxes – cheap counterspells.

Specifically, the 3 CMC sorcery speed nature of this deck's land destruction makes it highly vulnerable to 2 CMC counters. And while all our spells are getting countered, the blue mage is just drawing and playing more and more lands – often leading the game to spiral out of control.

Defense Grid is this deck's solution to that – in the critical two-drop slot where it is much more likely to get under one of those cheap counterspells (or be cast safely later on after they've countered our first spell for the turn).

And a Defense Grid on the board invalidates all of those counterspells. And thanks to all our now unopposed land destruction, it's unlikely that our opponent will ever get to the 5-plus mana to cast any one of their traditional counters.

And while Defense Grid could also hamper our own Mana Tithe, in most cases it doesn't affect its main use against control decks – to counter their counter on our own turn. Besides, a four-mana Tithe is still useful (however embarrassing) if we didn't cast anything on our turn.

Another taxing card, and a massive X-for-1, in the sorely-lacking two-drop slot. A perfect addition to the sideboard to deal with control.

1 Gemstone Caverns

While every Modern deck would rather be on the play than on the draw, it's especially important for LIBOR & Taxes. Going first gives us a full one-turn advantage in disrupting their mana base. If we go first, we can keep the opponent stuck at maximum two lands (one if we have Boom). If we go second, our opponent can max out at three lands. Big, big difference. So if there's a card that lets us steal the play away, this deck wants it in the board.

Now to run over the commonly-understood downsides of playing Cavern:

- *You don't actually get a "Turn 1"*: Not an issue here. Our only one-drops are the reactive Tithe, Bolt, and Oust. For Tithe and Bolt, we already get full Turn 1 value by having that land in play ready to counter (very frustrating for them, by the way) or blow up their 1-drop, before we do our 2-drop business the next turn.
- *The exile cost means it's card disadvantage*: Only in the sense that we're now on the play instead of the draw. We'd be getting the exact same "card disadvantage" if we were on the play from the start. We start our 2-mana turn with seven cards (instead of eight) in play and hand, while our opponent also has seven (instead of eight) since they didn't draw their first turn.
- *The Caverns is strictly worse than any other land if you draw it later on*: True. But with this deck and its surplus of late game mana, the color of our mid- to late-game sources rarely matters. The only likely colored mana pressure for this deck would come in the early game: and the risk of drawing the Caverns on those first few turns *and* us only having only one red source is pretty low.

So there you have it. A card that lets you take away the play about 12 percent of the time (with some marginal downside). Given the importance of going first here, that's definitely worth one sideboard slot.

III. Alternate Builds

While the list from the previous section is definitely the most cohesive and most successful (so far) version of LIBOR & Taxes / RW Prison out there, the beauty of this archetype is that many variations do exist. Below we will dive into two specific builds that have seen some recent success, before going through individual cards that could make their way into these lists depending on how the metagame evolves.

A. *Crack the Earth*

MTGO League 5-0 List from [ice_nine_](#) (creature version)

MTGO League 5-0 List from [SeRoX](#) (planeswalker version)

This version sacrifices some long-game consistency for more early land destruction. The inclusion of [Crack the Earth](#) gives us four more cards that can blow up an opponent's land on the critical Turn 2, albeit unreliably given that they will sometimes have a creature or other cheap permanent in play by then – especially if we're on the draw.

With Crack the Earth, we can break symmetry by sacrificing a Flagstones of Trokair or [Chromatic Star](#). The addition of the cantripping Star here is mostly costless, plus it offers red mana fixing on the margin.

The downside of this build is that Crack the Earth conflicts somewhat with our tax pieces and our whole X-for-1 principle. If our tax pieces are working in the mid- to late-game, the opponent will often have a spare Suppression Fielded fetch-land or Ghostly Prisoned creature to sacrifice to the Crack – rendering it effectively useless. A card like that with unreliable top-deck value is always going to be a major obstacle for our deck which plays so tightly on the margins.

That said, the increased probability of getting a Turn 2 land destruction effect – from 32% (with just Boom) to about 55% (with either Boom or Crack, assuming no other permanents) – is massive, given how fast most Modern decks are. Even hitting a cheap creature with Crack isn't that bad, since we likely want to remove that creature anyways. That, plus the ability to hit a fetch-land (which Boom can't) or squeeze in a cheap 1 CMC effect in the mid-game to push their board state over the edge, means that this deck is much more explosive than classic LIBOR & Taxes.

But with eight cards devoted to this package, we do run fewer direct answers and tax pieces in the mainboard, making us overall more vulnerable as the game

goes on. Which calls for a slightly more proactive game plan. The creature list adds the more hard-hitting Rekindling Phoenix (with optional Stormbreath Dragon), while the planeswalker list has Greater Gargadon (which synergizes with Star and Ichor Wellspring) as well as a few Ajani and Chandra.

An argument could be made to include more direct creature mass-destruction like Wrath of God or Porphyry Nodes in the place of Ghostly Prison, to synergize better with Crack – making this deck based less on taxes and more on pure removal.

To note, the Star also has bad synergy with our two key sideboard pieces Trinisphere and Rest in Peace. While Crack just feels bad when we run against an opponent's own Flagstones (which has become reasonably popular these days).

In the end, while this list has performed well at times, the inherent volatility of Crack and its anti-synergies with the taxing theme means that ultimately we may be giving up too much value upfront. As such, its potential as a truly competitive Modern deck may be capped.

B. *Cleansing Wildfire*

MTGO League 5-0 List from *SaborDeSoledad* (Karn planeswalker build)

MTGO League 5-0 List from *Iburakema* (Nahiri planeswalker build)

MTGO League 5-0 List from *Rebus8* (Arbiter build)

The newest Zendikar Rising set has brought us a most interesting piece in [Cleansing Wildfire](#). Being more land replacement than land destruction, the card serves a nifty two-way use in this deck: as a way to limit the opponent's color access and thin their deck of basics, and as a way to mana-ramp with our own Cataracts or Flagstones. With the card draw effect bringing its overall value to a competitive level.

Many recent successful builds have exploited the Wildfire's cantripping ramp effect by loading up on four-mana planeswalkers – like Karn, the Great Creator; Chandra, Torch of Defiance; and Nahiri, the Harbinger – that can start impacting the game a full turn earlier. As such, these decks are more akin to the older RW Prison lists – though with a more LIBOR-like land destruction suite of mainly Boom // Bust and Pillage.

That said, the land destruction here is more of a tempo play to support the main planeswalker plan, rather than a long-term resource denial piece. They also mostly eschew the whole tax theme, relying on more spot removal and sweep-

ers instead of Suppression Field and Ghostly Prison (which both non-bo with planeswalkers anyways). As such, these new RW Prison builds forego the committed lock-out strategy for a more proactive approach; with Nahiri, Karn, and Chandra serving as both continuous value engines and eventual win conditions.

The Wildfire's ramp benefit is more difficult to implement optimally in pure LIBOR & Taxes. Mainly due to the lack of powerful four-drops within its strategy. And while there are ways to turn Cleansing Wildfire into a full-on land destruction card – namely via Leonin Arbiter and Aven Mindcensor – such a change would also require an overhaul in the way the deck works, shifting to a game plan that is more aggressive (but again, with a more fragile lock-out) to extract full value from those creatures.

In any case, Cleansing Wildfire is certainly a card to keep watch for as this archetype develops.

C. Potential Substitutions - Primary

This section goes over a few cards that could be swapped in to the classic LIBOR & Taxes build, depending on your preference and the specific metagame. In doing so, however, it is important to think carefully about what you are taking out - and make sure the gain outweighs the loss.

Wrath of God / Day of Judgment

While Wrath is a cleaner and more comprehensive way of dealing with opposing creatures than Ghostly Prison, what hurts it the most is its one-shot nature.

Unlike Prison, Wrath doesn't give you a permanent board presence as the game goes on. Following a Wrath, our opponent can easily cast another one or two drop and we're back where we started – trying to defend against an aggressive clock with most of our interaction being land destruction.

That said, Wrath can complement Prison as a one- or two-of in a creature-heavy meta. It may even be better than Prison if you're facing a lot of mana dorks or any kind of strategies based on value creatures that don't need to attack.

Condemn

Like Bolt, Condemn does well in the areas where Oust is weak – with its instant speed and (essentially) permanent removal of the creature.

However, the “attacking creature” limitation is a pretty significant one, as you lose a lot of versatility in what you can hit and how you can manage your

mana. That said, most players will be unafraid to attack with their value-engine pieces (e.g. Eidolon, Confidant, etc.) – allowing Condemn to still hit those targets...once, at least.

In an aggro-heavy meta, Condemn could definitely have a place – especially if Death's Shadow and Scourge of the Skyclaves are among the major threats.

Rubble Reading

If you ever decide to go above 16 land destruction spells and venture into the 4 CMC space, this unassuming card should be your first choice. The Scry 2 effect can be absolutely massive in the mid- to late-game, often drawing you one or two extra cards (effectively) by bottoming those next-to-useless lands.

Thoughts of Ruin

Thoughts of Ruin has the rare effect of blowing up more than one land at once, for only four mana. If played carefully, this card has the potential to swing the game dramatically in almost any match-up – most notably versus control and big-mana. And with the help of Flagstones, you'll usually be able to emerge from this in a better place than your opponent land-wise.

Problem is, this card is volatile. In a tight game, you'll often need to use up your full hand – greatly diminishing its value as a top-deck. Also, if you're running short on lands and/or the opponent has strategically mulliganed to a mana flood, Thoughts could have the opposite effect from intended; especially since our mana curve essentially starts at 3. Beyond that, it's also somewhat redundant with Suppression Fielded fetch-lands.

Cast Out

To make another sports analogy, Cast Out is the epitome of a replacement-level player. It's never going to be among the best cards of the deck, but it'll do an adequate job and the opportunity cost of including it is low.

Its expensive catch-all exile effect may seem redundant with our tax pieces and cheap removal, but still proves to be invaluable in those times when we *really* need to get rid of that threat or value piece in the mid- to late-game and don't have the specific answer. At the same time, the one-mana cycling ability fits nicely into our mana curve and gives the card a reasonable lower bound.

Simian Spirit Guide

The mana monkey very easily could have had its own section here, as in itself it spawns many potential variations of LIBOR & Taxes.

SSG shines the most when it's used to get out a Turn 1 Suppression Field or Chalice of the Void, which can be back-breaking against any deck that plays even a moderate number of fetch-lands or one-drops. In addition, SSG also greatly increases our odds of getting that valuable Turn 2 land destruction (or maybe a nasty Trinisphere).

The main problem though, beyond its built-in card disadvantage, is that after the first few turns SSG is next to useless. And taking up four deck slots for this mana monkey will significantly compromise our ability to establish and maintain an effective lock-out.

When SSG really works, it is quite possibly the most exhilarating feeling in the world. But that temporary high may not come often and does not necessarily translate to consistent success at the end of the day. Adding the fact that these SSG combos don't actually win on the spot, and what we've got sadly is an exciting game piece that most likely caps the long-term potential of any deck that plays it.

Rekindling Phoenix

An evasive and semi-resilient threat from the original build, and probably the best of all the non-taxing/non-LD creatures you could include in this deck. It serves as a decent stopper on defense, and can end things quickly once you've taken control of the game (and often, even when you haven't).

Though it lacks the disruptive properties of Tabernacle or Dark-Dwellers, it would make a nice addition or replacement if you wanted more offense in a non-planeswalker build.

D. Potential Substitutions - Secondary

In this section, we talk about everything else: fringe inclusions, intriguing cards with potential, excellent cards that could work in alternate lists, and seemingly-obvious additions that don't really work for one reason or another.

Anger of the Gods / Sweltering Suns / Pyroclasm / Storm's Wrath

These cards are lumped under the same category, as they're all sweepers that don't hit everything. When you're already giving up the permanent effect with Wrath, you really don't want to give up any further by having that removal be conditional.

The lower CMC doesn't help much, since we'll probably want to cast some land destruction spells first anyways. And sparing our own creatures isn't a big deal

either; since they tend to come down later anyways.

Porphyry Nodes

On the surface, Nodes seems to do a lot of what we want. It's cheap, it stays on the board, and it gets rids of the creatures instead of merely hindering them. The main problem: it's slow. It does nothing the turn it comes down, and after that only picks off creatures at the leisurely pace of one per turn.

Beyond that, the opponent has a lot of control over how it works. As they can just let the Nodes die if they only have one creature, or just go ahead and kill us anyways if they have more.

But that 1 CMC is just too attractive for us to disregard this card permanently. One to keep at the back of our minds, for sure.

Engineered Explosives / Ratchet Bomb

Both of these sweepers synergize well with the persistently-low land count we've imposed on the opponent. If we ever (heaven forbid) go with a build without Suppression Field, these should be among the first cards considered.

Ensnaring Bridge

Not as reliable as Prison, since we tend to accumulate a lot of 3 CMC cards in hand in the early- to mid-game. A consideration in any planeswalker list, though.

Chalice of the Void

Shutting down the opponent's 1-drops works alright with all our LD – though it doesn't help us with any of their (harder-hitting) 2-drops. It probably only makes sense in an SSG build, and would require us swapping Bolt, Tithe, and Oust for some less efficient disruption.

Silence

Kind of like a Mana Tithe as a way to stop a critical turn (especially early on), but generally worse. They can cast instants in response, and you go down a card.

Due Respect

For a card so objectively bad, Due Respect fits into this deck quite nicely. At best, it's a cantripping Mana Tithe on Turn 2; but its value does drop quickly as the game goes on – though the cantrip effect does give it a decent floor.

Another card to watch. (Or ideally, WotC just prints a totally-reasonable one-

mana version and LIBOR & Taxes vaults to Tier 1 instantly. Either that or a white Memory Lapse...)

Generous Gift

Technically another 3 CMC land destruction spell, except at instant speed and with the versatility to hit anything. And Ghostly Prison and Tabernacle do make that Elephant irrelevant a lot of the time.

But a lot of the time isn't all time (especially versus a low-creature deck where you side Prison out); and you losing to a creature you created is just a bad, bad feeling.

Blood Moon

The first card one might think of for a land disruption strategy. But it doesn't work at all here for two main reasons:

- It hurts us a lot. Our absence of fetch-lands means we can't reliably get access to a basic Plains. Plus, it disables our indestructible lands and horizon lands.
- Our LD/taxing is focused on reducing quantity of resources, not quality. Blood Moon is based on quality, and as such there's a redundancy. Destroying lands is less powerful if you're already turning them into useless Mountains; and the taxing is ineffective if they can just use those "useless" Mountains to pay the colorless mana needed.

Blood Sun

A potential replacement for Suppression Field if our build necessitates it. Biggest problem is its effect on our own lands (which could be mitigated) and its costing in the already-saturated 3 CMC slot.

Roiling Terrain

Given our indifference on the opponent's life total, all that extra damage probably isn't worth the 4 CMC. Though a build with some more aggressive pieces may find a use for it.

Leonin Arbiter / Aven Mindcensor

As discussed in 3.B, those combo to make Cleansing Wildfire a 2 CMC cantrip-ping Stone Rain. Their fragility, though, means we'd have to go in a more creature-heavy direction (and probably add Giver of Runes) – bringing us closer

to Death & Taxes.

Thrill of Possibility

A nice utility piece, though mostly surpassed by Valakut Awakening. Its value on Turn 2 comes mostly from ensuring a third land drop (which Valakut already is), and late-game that 1 lower CMC doesn't give much of a marginal benefit.

Wall of Omens

A filler cantrip that does a decent job holding off early aggro or serving as a better-value Ghostly Prison against decks with few, small creatures. The use still seems limited, though.

Oppressive Rays / Declaration in Stone / Journey to Nowhere

All decent removal spells, but arguably a step below Oust and Condemn in terms of cost and/or effect. Worth keeping in mind, though.

Oblivion Ring / Banishing Light

The absence of cycling more than overrides their cheaper CMC versus Cast Out (especially since the 3 CMC slot is the bottleneck). Though they are probably better than Cast Out as a sideboard piece – if we wanted an additional (inefficient) way to handle specific troublesome permanents.

Soul Tithe

A card that fits well into our taxing theme (it even has Tithe in its name!), but with a disappointing payoff. Giving the opponent the flexibility to sometimes save their permanent (if they really want to keep it) is probably not worth the lower CMC – especially since there's often nothing useful for it to hit on Turn 2 anyways.

Flame Slash

It can hit a few more things than Bolt, but that marginal benefit is nowhere near the loss from going to sorcery speed.

Shatterskull Smashing // Shatterskull, the Hammer Pass

The potential to be an untapped red source means it should always be under consideration. But the spell effect is simply not that strong as well as somewhat redundant with all our taxing.

Dismember

Also hits more than Bolt, and at instant speed. But that 4 life is just too much given all the aggro in the meta. Would be our go-to removal in a Chalice build.

Lightning Helix

That lifegain can give you a decent swing against aggressive decks. But that's definitely not worth the awkwardness of fitting a two-drop in your mana curve (versus the one-drop Bolt) – which applies in all match-ups.

Pithing Needle / Sorcerous Spyglass / Stony Silence

These could see a role in the sideboard if Suppression Field is swapped out.

Dragon's Claw / Timely Reinforcements / Kor Firewalker

These are nice sideboards against aggressive red decks. But since those only represent a narrow portion of the metagame and we have more versatile answers anyways, likely not worth a sideboard slot.

Torpor Orb

A strong permanent effect against some decks, but not the best fit here since it doesn't actually advance the taxing/resource denial plan. Plus it non-bos with Dark-Dweller.

Celestial Purge

Handles a good number of problematic creatures and planeswalkers in the metagame. But we already have more impactful grave-hate and tax pieces to deal with most them, making the specific inclusion of Purges in the sideboard less worth it.

Fragmentize / Disenchant / Wear // Tear

The space of problematic artifacts and enchantments that don't have activated abilities is pretty small, and Pillage deals with artifacts anyways. If we are insistent of carrying more removal, we're probably better off with an all-in-one option like Oblivion Ring or Banishing Light.

Runed Halo

A decent Turn 2 play; but the diversity of most decks' threats means that it's usually nothing more than a simple removal spell – except with a double-pip mana cost.

Leyline of Sanctity

In theory this is nice, in stopping burn spells and Turn 1 Thoughtseize/IoK. But that's conditional on it being in your opening hand – otherwise it's mostly dead. And against discard, even if you're lucky enough to have it in your opener, all it's doing is replacing the card you would have discarded (not an exact one-to-one, but still).

Overall, too situational, too narrow in applications, and too luck-dependent for it to be a realistic sideboard card here.

Surgical Extraction

It's always a debate whether this card is worth a sideboard slot, and in this deck it probably isn't. We don't really have ways of putting extra cards in the opponent's graveyard, while their sheer quantity of accumulated threats means getting rid of one thing forever doesn't hurt them as much.

Darksteel Citadel

Perhaps as extra copies of Cataracts if your manabase can afford, but it's strictly worse in any case.

Needleverge Pathway // Pillarverge Pathway

The double-faced land is not the best fit for this deck, since Turn 1 and 2 plays are mostly white while our Turn 3 plays are mostly red – meaning that committing to one color is often going to bite you a few turns later. Definitely not worth the life savings over the Forge.

Chandra, Acolyte of Flame / Dovin, Hand of Control / Gideon of the Trials / Ajani Vengeant / Chandra, Torch of Defiance / Karn, the Great Creator / Nahiri the Harbinger

As discussed in 3.B, there are several planeswalkers in Modern that fit very nicely within the RW Prison archetype. If you're willing to move away from the Suppression Field strategy, then centering the deck around these walkers is definitely the way to go (more details in 3.B).

Otherwise, the awkwardness of having to pay for their abilities defeats much of the purpose of having a continuous value engine. And none of these planeswalkers are game-breaking powerful on their own to be worth that sacrifice.

Stormbreath Dragon

Another one of the original win conditions for this deck, Stormbreath Dragon is also a fast, evasive clock that is highly resilient – dodging all of Path, Push, and

Bolt. Like Phoenix, though, it fails to advance our LD/taxing gameplan, and as such doesn't make the cut in the more committed LIBOR & Taxes builds.

If you were to move to a more aggressive list, though, the Dragon should also be at the top of that list.

Legion Angel

This new Zendikar Rising card gives you 3 (or 4) powerful evasive creatures in one, making it a nice board control piece or a finisher that can outnumber your opponent's removal. Good for a more aggressive creature build.

Haktos, the Unscarred

It's invulnerable to the key three one-drop removal cards (Path, Push, and Bolt) and potentially even more, though it does run the risk of being invalidated completely by just one opposing creature. The four-pip cost isn't ideal given our Cataracts, but it's still worth thinking about as an offensive threat.

Outlaw's Merriment

The only serious offensive option that dodges both creature removal and Suppression Field. The main downsides are that it does nothing the first turn, and that the creatures it generates are small and non-evasive – meaning it may take awhile for it to push damage through.

IV. How to Play

For all the ink that's been spilled so far explaining all the deck choices, variations, and other random minutiae about LIBOR & Taxes, this section really doesn't need to be that long.

Blow up lands, tax the opponent, win eventually. That's it. Done.

But seriously, there actually are a few core principles and non-obvious play lines with this deck that are important to highlight here. And should definitely be kept in mind if you want to maximize your win percentage.

A. Sequencing

Once or twice on average per game, you'll run into a situation where you are forced to choose between cards to cast – and the correct choice isn't immediately clear. While the actual answer will depend a lot on who you're facing and what

the game state is (e.g. whether or not you're about to die next turn), the general order for sequencing your spells should be:

- 1) Land destruction
- 2) Taxing
- 3) Disruption
- 4) Win conditions

Let's dive into this in a bit more detail, explaining the rationale as well as some exceptions.

Be patient with your killing

The thing about this deck's win conditions is that they're relatively slow and there are only four.

For that reason, it's best to do everything in your power to lock out the opponent *before* dropping any threats down. You don't want to leave your opponent at one land to Path your Magus if you have LD in hand, nor let them fetch a land to Path your Dark-Dwellers when you could have cast a Suppression Field first.

Your win conditions are limited, so don't let them die in vain. Once you establish a lock, you'll have all the time in the world to finish things off.

Investments are better than one-time purchases

This may sound painfully obvious, but it bears repeating: when you blow up an opponent's land, it's gone forever (absent any W6/Loam shenanigans). And from that point on, your opponent will have one less land than they would have otherwise had. *Every land destruction spell permanently hinders your opponent's ability to do things for the rest of the game.* And every tax piece does the same, by staying on the board.

So you can think of both land destruction and tax pieces as investments, cards whose value comes not only from their immediate impact; but also from the continuous value they give you every turn thereafter.

And, as any financial advisor will tell you, the best way to maximize the value of your investment is to get in as soon as you can. This effect is further magnified by all our X-for-1 synergies: the sooner these effects get online, the sooner you can start taking in these exponentially larger and larger advantages.

Disruption is typically not an investment, but more like a one-time purchase. Bolting away an attacker isn't as good as casting Prison to stop that and future attackers. Why Oust a Stoneforge or Arbor Elf, when you can instead Suppress Field to stop it (and others). Leaving your mana untapped for Mana Tithe is foolish, if it's at the cost of blowing up a land that would've permanently dropped their mana count by one anyways.

That said, disruption may be better if it stops your opponent's *own* investments. Sometimes, you might want to Bolt away that value-engine Confidant or Lurrus or Electromancer instead of immediately dropping another LD spell. Or hold up Tithe to counter a planeswalker, instead of casting a Prison that isn't immediately needed.

Nothing is cut and dried, but the overall concept holds. In a vacuum, you should prioritize making investments via land destruction and taxing, and only use disruption to fill in the gaps at the end.

Land destruction is a better investment than taxing

On the topic of investing and achieving those hallowed X-for-1 advantages, land destruction is better than taxing in two distinct ways.

One, land destruction impacts everything. Lands are the universal resource in Magic; when you destroy your opponent's lands, you know with absolute certainty that you're hurting their game plan. Taxing, however, is less of a sure thing. Your Suppress Field might hit their fetch-lands...but they might get lucky and draw only non-fetches. Your Ghostly Prison might slow down and eventually stop their attacks...but in the meantime your opponent still has the mana to do things like cast spells. This is especially true early in a match, when you don't know much about your opponent's deck or sideboard. You want the sure thing that land destruction gives you.

Second, land destruction gives you value on its own: a 1-to-1 trade upfront (with the potential for more). While the value of taxing and their inherent X-for-1 is highly dependent on other factors – namely the amount of land destruction cast. Which means that, all things being equal, you'd rather play the land destruction first, get the sure value from that, and then play the taxing later when its value is greater. (Rather than play the taxing first to limited immediate effect, only getting close to full value turns later when enough land destruction has come down.)

And so, for those two reasons, land destruction spells should generally precede tax pieces.

When you're down big, go for the onside kick / pull your goalie

Just like with any sport, all that matters in a game of *Magic* is whether you win or lose. It doesn't matter at all *how badly* you win or lose.

So when you're in a bad spot, it's almost always better to make the riskier play – which gives a better chance, however small, of pulling off a sudden X-for-1 turnaround, at the cost of making your (otherwise inevitable) loss feel like more of a blowout.

Against an unassailable attacking horde, it's better to blow up a land over a creature – in the off-chance you draw a Prison. Versus a control or Tron deck that has accumulated a ton of mana, make sure you get that Prison or Field down first – to ensure that a Bust would get you that complete board swing. Versus a fetch-heavy deck with three lands in play already, casting a second Suppression Field instead of LD might mean facing a somewhat nastier threat next turn – but it gives you a much greater shot at choking their mana off for the rest of the game.

By its very function, LIBOR & Taxes faces many situations like this. It's not always apparent, and it takes some experience to recognize them. But the general principle still holds – your singular goal is to win, so you should do everything you can to maximize the probability of that.

B. Mulliganing

Whether or not to mulligan your opening hand is typically the most important decision you need to make during a game. This is no less true for LIBOR & Taxes. Here are some general guidelines (with the disclaimer again that context matters a lot).

You *need* to hit your third land drop

There's no other way to say this. If you miss your third land drop, your chances of winning go down significantly. For that reason, two lands is an absolute minimum for your opening hand.

On the draw, just two lands is usually alright, since you'll have three more chances to draw that third land – giving you only a 18 percent probability of missing the land drop.

On the play, though, a two-land hand needs to be scrutinized more carefully, as your chance of missing the land drop rises all the way to 32 percent. If the hand is missing any one- or two-drops and/or just doesn't look especially promising; it needs to be scrubbed.

You really want to hit your land destruction drops

On the flip side, flooding out in the early- to mid-game is very bad for this deck. If we can't put any meaningful land destruction pressure on the opponent through Turns 2 to 5, it becomes that much easier for them to enact their game plan and take us down quickly.

Excluding Valakut Awakening and Sunbaked Canyon, you never want more than four non-cycling lands in your opening hand. Even four (non-cycling) lands isn't great, and you should only keep if the rest of the hand seems strong.

Ideally, you want to have at least one land destruction spell in the opener; reasonably expecting to draw at least one or two more by Turn 4. Though there is a lot of flexibility around that depending on who you're facing.

Otherwise, try to avoid mulliganing

Another weak point of LIBOR & Taxes is its lack of pure card advantage pieces. Many of its losses come from it simply running out of cards to interact with the opponent. For that reason, it's generally a bad idea to go down one card to start unless your opener is actively bad.

The good thing about this deck is that its pieces are all at a similar power level, and it is committed enough to its theme that you can find synergies in almost any set of cards. As such, you should usually be able to make it work with almost any opening seven that you draw – subject to those land conditions above.

Some cards are better than others in the opener, but the difference isn't huge

Mana Tithe and Suppression Field in general are great cards to see in our first seven. Conversely, expensive creatures are not. We want to see cheap disruption when we know it'll be used. As well as any of the silver bullets that we sideboarded in.

Overall, though, these differences shouldn't matter too much in your mulligan decision, unless it's something overboard – e.g. two expensive creatures, no cheap disruption against a heavy aggro deck, etc. Even then, most of the time it'll only swing your final choice if the hand is already sketchy mana-wise (see above).

It is not recommended that we actively mulligan for specific cards, even key sideboard pieces. Unlike most decks, we have a built-in safety valve for a lot of our problems: which is not letting them cast it in the first place.

C. Strategy vs. Aggro

In the following sections, we'll be going over the main archetypes in Modern and discuss the strategy LIBOR & Strategy should take – both in play patterns and sideboarding – to maximize its success against them. Each section will cover a broad archetype (Aggro/Midrange/Control/Combo), giving a general strategy as well as specific points for individual deck types.

Aggro decks present the greatest threat of getting under our land destruction, by flooding the board quickly with cheaper creatures and beating us to death while we're busy trying to wipe out their mana resources.

In these match-ups, the outcome will mainly hinge on our ability to keep ourselves alive in the early- to mid-game; the late-game, if we get there, is usually well in our advantage since these decks are fairly land-light.

Our cheap disruption – Lightning Bolt, Mana Tithe, and Oust – are important here. As are Ghostly Prison and Trinisphere, which severely punish go-wide and low-mana strategies, respectively. Suppression Field isn't as powerful here, but does still carry a surprising amount of utility. Valakut Awakening is usually sided out for more early-game action.

Burn

- We need a full set of Bolts for the one-drop attackers and Eidolon of the Great Revel. Eidolon is terrifying against us: it kills fast and is a “get rid of ASAP” card that warrants a full set of Oust as well. Ghostly Prison is also important, though not necessarily a 4-of.
- Trinisphere is absolutely disgusting here. But unless we're close to death (or they have a Rift Bolt suspended), hold off on casting it until they're at one land – to avoid that possible Smash to Smithereens/Wear blowout.
- Without Trinisphere, we need to be a bit more proactive with our threats. Because even without any lands, they can hit us with burn spells one at a time until we die.
- With Burn and its Prowess cousins, be a little wary of keeping hands with too many Sunbaked Canyons and Battlefield Forges, but it shouldn't move the needle too much.
- Suppression Field tracker (10-20%, side it out): moderate fetch-lands, sometimes Bauble and Seal of Fire.

Mono-Red Prowess / Izzet Prowess

- Similar to Burn, except heavier on creatures with the namesake ability and less direct damage.
- Ghostly Prison is the MVP here, especially since it disrupts their mana for any Prowess synergies as well. Given how explosive this deck can be, you'll often want to go against sequence and cast Prison right away on Turn 3. (Full Bolts for sure, full Oust if there's room.)
- Same idea with Trinisphere – which now has free Lava Darts, Mutagenic Growths, and Gut Shots to ruin. Get it down ASAPAP (i.e. after Prison).
- Suppression Field tracker (5-20%, side it out): low to moderate fetch-lands, sometimes Bauble.

Rakdos Shadow

- Much like Prowess; big difference is that Death's Shadow and Scourge of the Skyclaves are faster, often un-Boltable clocks. Full set of Ousts (a potential 2-for-1) and Prisons is mandatory, full set of Bolts are not.
- Don't count on Bolting for a surprise kill. Also, leave Molten Rain for the basics (if possible).
- Trinisphere is still very powerful, but we may not run a full set due to tight space.
- Suppression Field tracker (20-35%, keep only a few due to speed and space limitations): heavy fetch-lands, Bauble, sometimes Wraith and Bomat Courier.

Humans

- Big problem #1: Aether Vial. Less of an issue once we have Prison out, but that Deputy of Detention is always looming. Suppression Fields and spare (emphasis on the *spare*) Pillages are important for this.
- Big problem #2: Thalia, Guardian of Thraben. With how much it slows down our already-slow interaction, she's another "get rid of ASAP" creature (preferably right after she's cast).
- Full Bolts are no question thanks to Thalia, Freebooter, Hierarchy, Deputy, everything... Full Ousts if possible. Ghostly Prison is once again the MVP here.
- A Mana Tithe or two could be sided out on the draw, thanks to Cavern of Souls and Vial.

- Remember, Ancient Ziggurat can't be used to pay Prison and Field costs, so destroy that last!
- Suppression Field tracker (5-10%, keep a few in just because Vial is massive): only Vial.

Dredge

- Against a deck that relies entirely on cheating creatures out of the graveyard to win, Rest in Peace is the most blatantly obvious sideboarding decision ever (out of any match-up).
- Besides that, Ghostly Prison is critical here; for stopping any sudden early wave of undead beings completely in its tracks.
- Bolt is mostly ineffective as one-for-one removal, but Oust is somewhat better as a more permanent solution and library disruption piece.
- Beware Life from the Loam. Do anything you can to prevent one from resolving.
- Beyond that, Nature's Claim is the most dangerous card post-board. As such, we should always blow up their (green) lands as much as we can, before casting that RIP or Prison. Trinisphere can also help with that.
- Suppression Field tracker (15-25%, keep a few in): moderate fetch-lands, cycling lands, Shriekhorn.

Mill

- It's Burn, except on our library instead of our life total. Its ability to mill away our win conditions (with help of Surgical Extraction) is a real danger, so we should be a bit more mindful of our "life total" throughout.
- Full Bolts and full/near-full Ousts for the Hedron and Ruin Crabs. We can safely take out all the Prisons here.
- Don't Boom or legendary-kill your Flagstones unnecessarily, as that may trigger Archive Trap. But if that's required to be on curve with your LD, then you gotta do what you gotta do.
- Trinisphere is great here because of the low mana curve – especially the zero-mana Surgical and Archive Trap.

- Pillage's destroy-artifact mode is especially valuable here, to take out those troublesome Mesmeric Orbs. Is probably still worth it to use it up on a colored mana source, but not a colorless one.
- Suppression Field tracker (15-20%, keep a few in): moderate-to-high fetch-lands, Field of Ruin, Oboro.

Infect

- It's Prowess (sort of), except with poison counters instead of damage. Which means picking off those small infect creatures via Bolt/Oust before they get big is imperative.
- Similarly, Ghostly Prison is especially critical here; as it also severely constraints their ability to cast cheap pump spells. Same with Trinisphere. As with the Prowess match-up, it's usually better to play either of these before your LD.
- Suppression Field tracker (15-25%, could keep some in, but likely side out due to speed): moderate fetch-lands, Inkmoth Nexus and Pendelhaven, sometimes Spellskite.

Merfolk

- Much like with Humans, Vial is a problem here. Keep at least some Suppression Fields and extra Pillages to handle them.
- Ghostly Prison is again the MVP versus their go-wide strategy. A full set of Bolts is also recommended, as well as Oust (where space allows).
- Boil is borderline here, tending towards no, as Merfolk does play its share of non-Islands.
- Suppression Field tracker (10-20%, keep a few in mainly for Vial): Aether Vial, some fetch-lands, Mutavault, sometimes Benthic Biomancer.

Bogles

- Bogles like to go tall instead of wide, but Prison is still the MVP here, especially since Bolt and Oust don't hit. The full Oust and some Bolts should still be kept, to kill Dryad Arbor and (the must-kill) Kor Spiritdancer.
- Trinisphere is serviceable here, mainly to stop those free Force of Vigors post-board.

- Suppression Field tracker (5-10%, side out): some fetch-lands. (Bogles actually plays the Field themselves sometimes.)

Naya 8-Whack / Zoo / Landfall

- A family of decks that, like Prowess, rely on cheap, go-wide attackers. Full Ghostly Prison, full Bolt, full Oust (space-dependent). As usual.
- Suppression Field tracker (15-25%, keep some in): moderate-to-high fetch-lands, sometimes Bauble, W6, and Elvish Reclaimer.

D. Strategy vs. Midrange

Midrange decks are challenging for LIBOR & Taxes because they threaten us from multiple angles. They've got both cheap threats to get under our land destruction as well as value pieces (often planeswalkers) to take over the long game. Meaning that we have to spread our answers more thinly around more potential game states.

The main weakness of midrange against us is that their mana bases tend to both greedy (unlike aggro) as well as not that large (unlike control). Meaning that our usual avenue to victory is to shut off their mana *just enough* that our taxing causes their entire game plan to just topple over. And to do all that, Suppression Field is usually our best weapon.

Ghostly Prison and our spot removal all have their roles here, as do all our sideboard pieces, depending on who we're facing. But the sheer flexibility of most midrange builds means that none of these pieces on their own will be as crippling to their game plan as they would be against other archetypes. We need to rely on our deck's precise synergies more here than anywhere else.

Valakut Awakening is by default a one-of post-board, with the final number depending on just how fast the midrange opponent is.

Jund

- Out of all the Modern decks out there, Jund gives us our most entertainingly-tight games of *Magic*. The end of every match feels like either a brilliant success or a crushing disappointment, with no in between.
- Let's just get this out of the way first. Wrenn & Six is a stone-cold *killer* of this deck, with its cheap plus ability essentially invalidating our entire

strategy. Which means all three Rest in Peace is a must (not to mention that they also wipe out the Tarmogoyfs).

- Just as important is Suppression Field. It absolutely destroys Jund, stuffing its fetch-heavy manabase as well as W6 and Liliana. In total, the Field hits about 25 to 35 percent of that deck – and most of their important parts. (That said, beware the Abrupt Decays and Assassin's Trophies!)
- Since Jund can still accumulate creature threats quickly, Ghostly Prison is still valuable here.
- As a result of all this, we have to be light on spot removal, normally going with a few Ousts to hit the Tarmogoyfs. Though seeing Confidant may warrant going with a few Bolts in addition/instead.
- As with any black deck, be ready to have the best card in your hand discarded...usually. Thank goodness for Mana Tithe, Boom // Bust's CMC 8, and the fact that Suppression Field is often overlooked the first time!

Ponza

- Behold, our land destruction brethren, whose namesake we have (incorrectly) taken in most common parlance. But as you may have guessed by now; LIBOR & Taxes is not Ponza. And Ponza is not LIBOR & Taxes.
- Now that that's out of the way...our Ponza match-up mostly comes down to whether we let them land their big 3-drop (Klothys and Blood Moon are particular blowout pieces). Which is why we want to load up on Bolts and Fields post-board.
- Rest in Peace is an important safety valve here, stopping the otherwise-unstoppable Klothys and W6 (in some builds).
- Valakut Awakening helps mitigate our Blood Moon sensitivity, by cycling away all our useless white spells.
- As always, we should leave a few slots for Ghostly Prison (though it's not as critical here). Meaning Oust is likely the odd one out.
- Suppression Field tracker (20-30%, go full, or near-full to mind the Moon): moderate-to-high fetch-lands, Arbor Elf, Chandra ToD, sometimes Ooze and Cindervines.

Eldrazi Tron

- A pretty good match-up for us. In general, target Eldrazi Temple first with our LD unless we know for sure they'll have Tron next turn.
- Ghostly Prison is a highly-effective stopper here, especially since they have limited ways to remove it. Bolt is useless; though Oust is excellent against those expensive Eldrazi (but be mindful of the Chalice).
- While Chalice does hit a handful of our pieces, it's usually a bad idea to Pillage it – not the least because it allows them to cast Expedition Map and/or they'll have another one waiting.
- Suppression Field tracker (20-30%, go full, mainly due to lack of other sidebar options): Expedition Map, Mazemind Tome, Karn and Ugin, Ballista.

Grixis Death's Shadow (and Jund/4-color variants)

- Out of all the Tier 1 match-ups, likely the worst one for LIBOR & Taxes. Probably because the main resource they use (life) is one we aren't even trying to attack...
- While Thoughtseize and IoK are always problematic, Stubborn Denial is what makes GDS a real pain in the neck. But given how fast they play and how high our mana curve is, we can't really afford to play around it.
- Just like against Jund, an early Suppression Field is our best way to win. It hits a whopping 30 to 35 percent of their cards – around two-thirds of their fetch-heavy manabase, and the stock playsets of Bauble and Street Wraith.
- We want the full set of Ghostly Prisons for their big attackers, as well as the perfect-fit Oust (which resets their delving Angler and can make Death's Shadow disappear). Bolt isn't worth it for the marginal surprise value.
- Trinisphere and Rest in Peace are both marginal here. Maybe include one or two if there both is room and a need.

Death & Taxes / Eldrazi & Taxes

- Probably our closest parallel (Leonin Arbiter is Suppression Field-lite, after all), Death & Taxes essentially swaps out LIBOR & Taxes's focused land destruction for a more creature-based attacking game plan. Hence the naming difference.

- Beyond the always-problematic Vial and Thalia, Skyclave Apparition is just a super-powerful way for them to get rid of our valuable tax pieces. Our only real solution is to ensure they can't get it into play before slamming our Prison or Magus down.
- That said, Prison and Bolt are automatic 4-ofs here. Bolt is a useful counter if they try to Path their own creatures for a land.
- Despite the absence of fetch-lands, Suppression Field is an invaluable way to give D&T a taste of their own medicine. Shutting down Vial, Stoneforge and her equipment, and Giver of Runes, plus Ghost Quarter and Field of Ruin (about 25-35% of the deck). Go full or near-full on that.

Bant Soulherder

- A tricky deck to deal with, because once they get their card-draw value engine going, there isn't much we can do to stop it. Suppression Field is our best hope of getting under that with mana disruption early on (it hits about 20-35%, mostly fetch-lands and Teferi, and potential Stoneforge package).
- Again, we need those Prisons and Bolts here – Bolt especially to handle their mana dorks and counter their Path and Ephemerate effects. (Oust is terrible given all the ETB effects.)
- Boil is a maybe, since they're usually not that heavy on blue.

Golgari Rock / Abzan Midrange

- Like Jund, these decks employ some combination of cheap discard, card-advantage engines, and efficient beaters. Which pieces you see in Game 1 will heavily dictate what you board in.
- Ghostly Prison is usually a safe 4-of, supported by some mix of Bolt and Oust depending on what you see. Rest in Peace is nice against Tarmogoyf, Grim Flayer, and Lurrus.
- Suppression Field tracker (15-35%, have at least some, maybe all): moderate fetch-lands, potential Bauble, Stoneforge, Hexdrinker, Ooze, Liliana.

Spirits

- Definitely need the full Prison set here, for all their flying attackers. Bolt as well, especially to stop those Spell Quellers, Unsettled Mariners, Noble Hierarchs, and Path effects. (Oust is again bad because of all the ETB effects.)
- We should go full or near-full Suppression Field here, to handle their moderate fetch count, Mausoleum Wanderer, and (most importantly) Vial. About 20-30% of the deck in total.
- As with any tribal deck with Cavern of Souls and Vial (see Elementals below as well), a few Tithes could be boarded out on the draw.

Elementals

- Same as Spirits above. A lot of attackers to stop with Prison. And a lot of singular value pieces like Skelemental, Risen Reef, Thunderkin Awakener, Mariner, and Smokebraider we need to get rid of quickly with Bolt.
- Suppression Field tracker (5-15%, keep some just for the Vial): Vial.

Rakdos/Mardu Midrange

- A lot variations, but most run some Unearth package with Skelemental, Kroxa, Lurrus, and Dreadhorde Arcanist. So a few Rest in Peaces are usually a good idea. Prison and Bolt are safe bets, especially due Seasoned Pyromancer and Dark Confidant, respectively.
- Suppression Field tracker (10-25%, have a few, but it depends): moderate fetch-lands, sometimes Bauble and Liliana.

Delver

- For any variation of this deck, Ghostly Prison is pretty good. Have at least some Bolts, with the mix of remaining Bolt and Oust depending on the creatures you see.
- Suppression Field tracker (5-20%, probably not, but it depends): moderate fetch-lands, some spare pieces.

Golgari Yawgmoth

- Need Ghostly Prison for their many attackers, as well as some Bolt and Oust for their mana dorks (including the 5-toughness Wall of Roots).
- Rest in Peace is key to stop their undying effects.
- Suppression Field (10-15%, can probably take out): some fetch-lands, Yawgmoth.

Elves

- With almost infinite ways to generate mana, this deck is just an atrocious match-up for us. Our only real hope is a Magus or perfect early land destruction (assisted by Trinisphere).
- Bolts and Ousts are important to deal with their mana-generating Elves. Prison is less useful since they'll have a ton of mana available at that point.
- Suppression Field tracker (5-10%, take out): Ezuri and some random Elves.

E. Strategy vs. Control

With control decks, our fear isn't that they get under us offensively, but that they have a cheap counterspell ready for every 3 CMC land destruction spell we cast – allowing them to gradually build up to obscene amounts of mana. Our wins will typically require us to achieve some kind of big swing; either early-enough Suppression Field(s) to choke off their fetch-lands, Defense Grid, or the big blow of Boil or Bust.

In general, with the possible exception of Boil/Bust, we should avoid playing around their counterspells. By not casting anything when they have lands untapped, all we're doing is allowing them to save their spells and/or cast some value card at the end of your turn that puts them ahead even further. Better to cast your spells, and if it eats a counterspell so be it.

Force of Negation is an unfortunate reality with these decks – it (along with W6) is quite possibly the strongest card against LIBOR & Taxes, since cards in hand is one resource your opponent is going to have a lot of. Not much we can do about that, except be ready for that disheartening blow a few times a game. In all, maximize your untapped lands to avoid getting caught off guard by a soft counterspell like Mana Leak or Spell Pierce. Aether Gust should usually result in a top.

Overall, a lot of our creature solutions (Bolt, Oust, Prison) are either dead or inefficient here, so our answer to control isn't as tight post-board. Even with

Defense Grid, Boil, and full Suppression Field being auto-includes most of the time. This means often using Gemstone Caverns as the 26th land (which helps get to that Boil/Bust), as well as always keeping the pair of Valakut Awakening (which is valuable since a lot of games end up in top-deck mode).

4-color Uromnath/Copycat

- Of all the obnoxious control decks in Modern, this one most epitomizes the "colors don't matter" nature of the format. Which means an extremely greedy manabase, and thus an extremely powerful Suppression Field. (It hits an insane 30-45% of their deck: the heavy fetch-lands, as well as W6 and Teferi, plus Saheeli Rai and her copycat combo if they have it.)
- In terms of creature answers, Oust is the only one to really consider here – to handle any singular Uro or Omnath that they manage to get down (before the value they give spirals out of control). If they get even more than that, you've likely lost anyways.
- Our worst nightmare Wrenn & Six shows up here, so make sure to load up on those Rest in Peaces (also useful against Uro and possible Life from the Loam).
- Full Defense Grid and Boil, obviously.

Temur Scapeshift

- This deck is like 4-color Uromnath except with a more committed Field of the Dead/Scapeshift strategy. It has to be around GDS/Elves level in terms of worst match-ups for LIBOR & Taxes, combining super-high land count with land recovery with nasty countermagic (highlighted by Force).
- Without Omnath, we can mostly eschew our creature answers (the appearance of Field Zombies means we've probably already lost). Instead, make sure we've got all the Rest in Peaces sided in – since W6 and Loam form a centerpiece to their strategy.
- Needless to say, an early Suppression Field is imperative. It doesn't hit as much here (15-25%, only moderate fetch-lands and W6), but what it does hit is very important.
- Full Defense Grid and Boil, obviously.

Sultai Reclamation / Grixis Control

- This family of more black-based control decks devote more resources to creature destruction (instead of stuff like W6), making them a bit easier for us...
- They tend to play more incidental creature threats like Snapcaster and Shark Typhoon. Ghostly Prison is our default (inefficient) answer to those. We likely won't need Bolts or Oust.
- Rest in Peace is a consideration, if the volume of Tasigur, Uro, and Drown in the Loch we see in Game 1 is sufficiently high.
- Full Defense Grid and Boil, obviously.
- Suppression Field tracker (20-30%, go full): moderate-to-heavy fetch-lands, Jace and maybe other walkers.

Azorius Control

- These control builds are slightly less heavy on fetches but more heavy on planeswalkers, with Jace and both Teferi; meaning Suppression Field still shines here (about 20-35%, plus Field of Ruin).
- A mix of Bolts and Prisons should be used here, depending on how wide their attack is. Bolt is good for countering Path and sometimes picking off planeswalkers.
- Though T3feri may tempt you to side out the Tithes, their early-game value (and the general ineffectiveness of our other cards) is enough to keep them in.
- Full Defense Grid and Boil, obviously.

Esper / Bant / Jeskai Stoneblade

- This family of blue-white-X control decks typically trade off a smaller counterspell suite for a more aggressive game plan centered on Stoneforge Mystic. As such, Ghostly Prison, Bolt, and Oust are somewhat more valuable here. Exact mix depends on what else you see (e.g. Prisons for Geist).
- Boil for sure, but Defense Grid count may vary.
- Suppression Field tracker (25-35%, go full): moderate-to-heavy fetch-lands, Stoneforge and friends, some planeswalkers.

5-color Niv Mizzet

- Talk about your greedy mana-bases! Time for Suppression Field to shine again (it hits 30-45% of the deck; heavy fetch-lands, W6, Teferi, and various other walkers). Remember that Pillar of the Paruns can't be used to pay its cost.
- Rest in Peace for W6 and (potentially) Uro.
- A few Oust to handle any Omnath/Uro/Niv that comes down, and possibly a few Bolt if they play mana dorks. Ghostly Prison not needed here.
- Boil and Defense aren't as useful, since the deck is not as blue/counterspell-reliant.

Blue Tron

- For your LD, generally go for the Islands first; unless you know for sure they have Tron next turn.
- Some mix of Oust and Ghostly Prison for creature answers. Oust is more efficient for their bigger threats, but is vulnerable to Chalice.
- Boil and Defense Grid are good but not great here.
- Suppression Field tracker (15-25%, go full or near-full, because games go long): Expedition Map, Karn and Ugin, Academy Ruins and Blast Zone, sometimes Mazemind Tome and Relic.

Breach Control

- The only semi-useful creature solution (to their Emrakul) is Ghostly Prison. The rest don't do anything here.
- Defense Grid and Boil, obviously. Note the Blood Moon.
- Suppression Field tracker (5-15%, maybe keep some in due to limited other options): some fetch-lands.

F. Strategy vs. Combo

Combo is a very diverse archetype; ranging from aggro-like decks that try to assemble the instant game-winning combination of cards ASAP, to midrange-like decks that use the combo as a more secondary win condition, to control-like decks which grind the game down while they very deliberately assemble their pieces.

The big weakness of combo decks is consistency, and in that way the taxing component of LIBOR & Taxes matches up very well. A single Mana Tithe can throw off their whole plan unexpectedly, while a Suppression Field or Ghostly Prison on its own can often stop entire combos from functioning. In addition, their lack of interaction and value engines means that our land destruction can usually get through unimpeded while building up our long-term advantage.

Of course, the explosive nature of combo decks means that they can and will exploit any openings we leave them to end the game in short order. It's important here to recognize what are the key pieces they use to win, and tailor our sideboarding and play sequencing carefully to prevent those from going off.

For most of the less creature-based combo decks, we do tend to end up with a lot of ineffective pieces post-board. There, Valakut Awakening is excellent, while Lightning Bolt should usually be the first choice for filler.

Green Tron

- Unquestionably the easiest match-up for LIBOR & Taxes, as our deck is tailor-made to prevent them from ever achieving that $1+1+1=7$ that their whole game plan hinges on. We should almost never lose against them.
- Oust is the best creature solution here, to blow out any Wurmcoil Engines or Thragtusks that do come down. The rest don't have much of a place.
- Trinisphere is nice add – to stop their 1-drop card-draw/land-search pieces – only because of our lack of other sideboard options.
- Suppression Field tracker (25-35%, go full): Expedition Map, both Karns and Ugin, O-Stone, Blast Zone, Walking Ballista, sometimes Relic and Mazemind Tome.

Gifts Storm

- Against the most linear of combo decks, our game plan is fairly straightforward – just destroy their cost-reducers (first) and their lands (second) so they can't go off.
- The full set of Bolt and Oust are mandatory to handle those Electromancers and Barals. A few Ghostly Prison should always be kept just to handle an Empty the Warrens wave.
- Trinisphere is a bomb here. Full stop.
- Remand is our biggest issue; but as with other counterspells, it's not something we should be actively playing around.

- Surprisingly, this is the only match-up in Modern where Suppression Field is completely useless (unless we're playing the less-common fetchless version – in which case we probably still don't want it).

Amulet Titan

- The game plan here is again pretty simple: don't let them cast Primeval Titan.
- Amulet of Vigor is the scariest card here, as it can get them a Titan even with few to no lands in play. Save your Pillages to destroy that.
- A full set of Bolt is ideal versus most builds, to kill the problematic Sakura-Tribe Scout (which can save their lands via bounce-land), Azusa, and Ramunap Excavator. Oust is fine for also dealing with Dryad, while Prison is fine for stopping any attacking game plan (which does happen) and slowing down Titan a turn. Some mix of those two should be included.
- Boil is beautiful given their reliance on Dryad.
- This deck is capable of hitting its land drops for many turns on end, so we need to be smart in timing our Boils and Busts to when they have maximum impact.
- Suppression Field tracker (10-25%, usually take it out but it depends): Sakura-Tribe Scout, some fetch-lands, some utility lands, EE, sometimes Karn and Elvish Reclaimer.

Titanshift

- Like its brother Amulet Titan, this deck runs a *lot* of lands...but at the same time also needs a lot in play to enact its game plan. So be judicious in how you destroy them – go for big swings, and kill green sources first (even before Valakut).
- The creature answer package is similar to versus Amulet Titan. Bolt is somewhat less useful, though it's good for killing Tireless Trackers.
- Boil versus Dryad again here. Excellent.
- Suppression Field tracker (10-25%, usually take it out but it depends): Sakura-Tribe Elder, some fetch-lands, clue tokens, sometimes Karn and Elvish Reclaimer.

Ad Nauseam

- Our goal here is also pretty simple: ensure they never get to that big one-shot of mana to cast those combo pieces they need to instantly win the game.
- Ideally we'd like to save Pillage for a Pentad Prism or Lotus Bloom, but using it on a land is fine if there's no other option.
- Trinisphere is useful here to stop/slow down those Blooms and tax those one-mana combo pieces.
- Given the absence of any creature threats (i.e. no Prison/Bolt/Oust needed), we'll still have a lot of ineffective deck slots post-board. Even Suppression Field is limited in only stopping the Lightning Storm combo (5%).

Neobrand

- Another "pure" combo deck, and definitely one of the most infamous (and hated) in Modern. In any case, Mana Tithe is our most important card by far; with its ability to turn sure losses into instant wins.
- No need for Prison; but some combination of Oust and Bolt is needed to take care of Wild Cantor, leftover Allosaurus attackers, and a Suppression Field-ed Griselbrand.
- Trinisphere just wrecks their combo.
- Suppression Field tracker (5%, but keep some in because that's the insta-win combo): Griselbrand.

Devoted Devastation / Heliod Combo

- The trouble with these decks isn't the Devoted Druid/Vizier of Remedies or Heliod/Spike Feeder combos themselves (which are both stonewalled by Suppression Field), but the sheer number of mana dorks that they run.
- As such, Bolt is the MVP here. You should also run a near-full set of Prisons and Ousts given their overall large creature base.
- Suppression Field tracker (20-35%, go full): moderate fetch-lands, Devoted Druid and combo or Heliod/Spike Feeder and combo, sometimes Bauble, Walking Ballista, Giver of Runes, and Spellskite.

Goblins

- Another creature-based combo deck. A full set of Prisons is ideal given their attacking game-plan; alongside full Bolts (on Skirk Prospector and Snoop mainly) and near-full Oust as well.
- Suppression Field is again pretty important here; stopping Vial and the Snoop/Kiki-Jiki combo, as well as a Sling-Gang, Pashalik Mons, and few fetch-lands (about 20-30%).

Hardened Scales

- Another aggressive deck with a combo component. We definitely need a full set of Ghostly Prisons here, as well as full Oust (given the size these artifact creatures can get to). Lightning Bolt isn't as strong here.
- Suppression Field is once again the combo-killer; stopping Ravager, Hangar-back Walker, Ballista, Welding Jar, as well as Inkmoth Nexus and sometimes Throne of Geth and Recombiner (25-40%).
- Pillaging the (non-Darksteel) lands is usually still the right play...though watch out for the Ozolith. And remember, Welding Jar can't save anything!

Whirza

- The deck that's probably fallen the furthest in the past twelve months. Suppression Field once again is a superstar here, knocking out a good 30-45%: Bauble, moderate fetch-lands, Emry, EE, random cheap artifacts, sometimes Thopter Foundry and Goblin Engineer.
- Have the set of Bolts mainly for Emry, could keep some Ousts for Urza. Use Prison if they're playing with Foundry.
- Side in the Boils for sure, and Trinisphere if there's room.

Living End

- Rest in Peace is a must-have to turn off the graveyard, while Trinisphere is just as valuable for turning off Living End.
- A full set of Prisons for sure. Bolt and Oust won't do much here.
- Suppression Field tracker (35-50%, full set): moderate fetch-lands, all their cycling creatures.

Electro-Balance

- Keep some combination of Oust and Ghostly Prison for the Rhinos and Gargadon. Bolt is useless here.
- Trinisphere is a game-changer, making all their “free” spells cost three more mana.
- Suppression Field tracker (5-15%, take out): some fetch-lands, Gargadon.

Belcher

- Another match-up where we have a lot of blank slots post-board. Suppression Field hits Belcher’s namesake win condition (5-10%), Trinisphere slows them down slightly, and Bolt kills them more quickly.

Oops, All Spells

- Rest in Peace is most important here in shutting down their graveyard. Trinisphere also prevents any explosive combo action. Prison is best creature answer, to stop those Vengevines if they come in.
- Suppression Field tracker (10-15%, include some): Undercity Informer, Phantasmagorian, Salvage Titan

Mono-Red Prison

- Their propensity to drop an early Blood Moon or Chalice does hamper the reliability of our removal. Some combination of Bolt and Prisons would work here, mainly to handle Rabblemaster.
- Suppression Field tracker (10-20%, include some): Chandra, Koth, Karn, sometimes Magmatic Channeler and Mazemind Tome.

8-Rack

- No need for creature answers here. Trinisphere is a back-breaker given their low curve. Rest in Peace shuts down Raven’s Crime and grave synergies.
- Suppression Field tracker (10-15%, keep some): Liliana, Mutavault.

V. Closing Remarks

So there you have it! In fifty pages, a (hopefully) comprehensive primer on how you can play the *Magic* Modern format in a somewhat unconventional way. LIBOR & Taxes is a deck that forces the opponent into a complete, unconditional dependency on their mana resources. While single-mindedly attacking that resource until they have nothing left to do anything.

LIBOR & Taxes may not be the best deck in Modern (yet), nor the most popular (ever). What it does do is force people to play the game in a manner that might be unfamiliar to them or go against some of their commonly-held assumptions (You should never not play fetches! Planeswalkers are overpowered! Mana is never an issue in the late-game! Board and card advantage is everything!). And in that sense, the deck serves an important role in the constant evolution that is this game's lifeblood.

What it also does is challenge you, the pilot. How do you take a bunch of underpowered (or at least underappreciated) game pieces, and use them to create tight, beautiful synergies that can take down even the strongest of strong opponents. And, once again, that type of exciting puzzle is what makes the game of *Magic: The Gathering* as great as it is.

So go ahead and pick this deck up, get your reps in, make your adjustments as new cards get printed and the meta evolves, and maybe one day win a Modern Challenge or Grand Prix with it. Through all that, just remember that there are only two things we can ever be certain of: taxes, and the fact that lands in battlefield *are* over-rated.