

= Bart the Fink =

" Bart the Fink " is the fifteenth episode of The Simpsons ' seventh season . It originally aired on the Fox network in the United States on February 11 , 1996 . In this episode , Bart ruins Krusty the Clown 's career by accidentally exposing Krusty as one of the biggest tax cheats in American history . Driven to despair , Krusty fakes a suicide in order to start life anew as a sailor ; feeling guilty for what he did , Bart convinces Krusty to become a television clown again .

The episode was written by John Swartzwelder and Bob Kushell , and directed by Jim Reardon . American actor Bob Newhart guest starred in it as himself . The episode 's title is a play on the 1991 film Barton Fink . Since airing , the episode has received mostly positive reviews by television critics . It acquired a Nielsen rating of 8 @. @ 7 , and was the fifth highest @- @ rated show on the Fox network the week it aired .

= = Plot = =

After the death of great aunt Hortense , the Simpson family attends a will reading . Each member of the family discovers they will receive \$ 100 to do with as they like , but only after spending the night in a haunted house (which is surprisingly pleasant) . Though Bart wishes to buy a hundred tacos from the TacoMat and Lisa to contribute to the Corporation for Public Broadcasting , Marge has them open bank accounts at the Bank of Springfield . Bart is excited with his new checking account , and begins writing checks for his friends .

Bart attempts to get Krusty the Clown 's autograph , but Krusty is having a new sandwich named after him and has to leave . Just before he does , Bart slips a check for twenty @- @ five cents into Krusty 's pocket , figuring that he will receive a copy of it endorsed with Krusty 's signature with his monthly bank statement . However , when Bart receives the check , it is endorsed with a stamp (" Cayman Islands Off @- @ Shore Holding Corporation ") instead of a signature ; dismayed , Bart takes the check back to the bank so that they can force Krusty to sign it . The bank teller informs Bart that stamping the back of a check is perfectly legal , but becomes suspicious after analyzing the stamp and excuses himself to make a phone call . Four minutes later , Krusty is arrested for tax evasion , though Bart is not made aware of this for several hours .

The IRS takes control of Krusty 's assets and his show (renaming it Herschel Krustofsky 's Clown @- @ Related Entertainment Show and turning Krusty Burger into IRS Burger , with meals named with tax @- @ related terms and a six @- @ to @- @ eight @- @ week wait to the customers , who apparently must report their income with every order as Homer asked Marge how much she lost on gambling) , reducing his lifestyle to that of an average citizen . One evening , as the town watches , a depressed Krusty pilots his airplane into a mountainside . He is later pronounced dead .

A memorial service is held for Krusty at which Bob Newhart offers condolences . While everyone assumes that Krusty is dead , Bart believes otherwise when he begins to see a Krusty look @- @ alike all over town . With Lisa 's help , he soon discovers that Krusty has gone into hiding under the disguise of Rory B. Bellows , a grizzled old longshore worker . With Krusty leaving on a boat heading for the ocean , they supposedly convince him to return to his former life . However , Krusty had insured the life of his pseudonym and rigged his boat with explosives ; returning to shore with Bart and Lisa , " Bellows " ' s boat explodes , allowing Krusty to collect the insurance cash and end his tax woes .

= = Production = =

" Bart the Fink " was written by John Swartzwelder , but Bob Kushell came up with the idea for it . The episode was based on the " big tax problems " that American country singer Willie Nelson had at the time . The idea of Krusty faking his own death was an idea the production team had wanted to do for a long time , and it was inspired by the rumored fake death of American actor Andy Kaufman . Bill Oakley and Josh Weinstein , the show runners of The Simpsons ' seventh and eighth season , thought the beginning of the episode in which the family spends the night in a haunted house would

have been " the cruddiest beginning of any cruddy thing " , if they had not added the twist that the family did not encounter any ghosts in the house and had their " best night 's sleep ever " . The twist was Oakley 's idea and he thought it " worked out great " .

The episode was directed by Jim Reardon . Consultant David Mirkin suggested that the animators should add " some funny things " to the episode to " spice it up " , such as the gorilla suit that one of the bank employees wear . After the audio recording of the script by the Simpsons cast , the episode ended up too long . Weinstein said one of the reasons for it was that Krusty talks very slowly , which drags out the time . They were only allowed to send twenty minutes worth of audio to Film Roman for them to animate , but the audio track for the episode was twenty @-@ six minutes long . American actor Bob Newhart guest starred in the episode as himself . Oakley said Newhart also talked very slowly and they had to cut out more than half of his recorded lines . Many of the writers were big fans of Newhart and everybody wanted to see him record his lines . Oakley and Weinstein decided to shut down production so that the whole writing staff could go to the recording studio . The episode was recorded in a big room so everyone had to be really quiet . It took Newhart two and a half minutes to record his first take , and , as no one was allowed to laugh during that time , there was an " explosion " of laughter in the room when he finished . Parts of Phil Hartman 's appearance as Troy McClure were also cut from the episode due to time limits .

= = Cultural references = =

The episode 's title is a play on the 1991 film Barton Fink . After losing his show and money , Krusty takes the bus home . An advertisement on the bus reads " Are you missing Mad About You right now ? NBC Must See TV Sundays at 8 p.m. " Krusty 's airplane , " I 'm @-@ on @-@ a @-@ rolla @-@ Gay " , that he uses to stage his death is a spoof of the Enola Gay B @-@ 29 airplane that dropped the atomic bomb on the Japanese city Hiroshima in World War II . Krusty 's illegal Cayman @-@ Islands " accountant " is modeled on the actor Sydney Greenstreet , particularly on his role in the film Casablanca , considering his line " Oh , it 's too hot today ! " Swartzwelder is seen attending Krusty 's funeral , who appears with a Kermit the Frog puppet on his hand .

= = Reception = =

In its original American broadcast , " Bart the Fink " finished sixty @-@ fourth in the ratings for the week of February 5 ? 11 , 1996 , with a Nielsen rating of 8 @.@ 7 . The episode was the fifth highest @-@ rated show on the Fox network that week , following Melrose Place , The X @-@ Files , Beverly Hills , 90210 and Married ... With Children .

" Bart the Fink " received generally positive reviews from television critics . DVD Movie Guide 's Colin Jacobson called the episode a " winner " and praised it for the " one hundred tacos for \$ 100 " joke . Jennifer Malkowski of DVD Verdict said that the best part of the episode is when Homer comforts Bart after Krusty 's death by assuring him that he , too , could wake up dead tomorrow . In the book I Can 't Believe It 's a Bigger and Better Unofficial " Simpsons " Guide by Warren Martyn and Adrian Wood , they comment that " Bart the Fink " is " very fast and very good , with plenty of gags and effective set pieces . Bob Newhart 's eulogy to Krusty is especially memorable . " The authors of Media , home , and family , Stewart Hoover , Lynn Schofield Clark , and Diane Alters wrote that " Krusty ultimately expertly proves the truth about the IRS : ruining the financial and emotional life of many [people] . " William Irwin , author of The Simpsons and Philosophy : The D 'oh ! of Homer also praised the use of IRS in " Bart the Fink " to convey the message that " none of us can escape the unavoidable taxes " . In addition , Chris Turner claims " Bart the Fink " offers a " pointed answer to the question of why such a manifestly miserable world of phonies and cheats would be so enticing to many . "

In July 2014 , Channel 4 accidentally aired the scene where Krusty (as Rory) says " bastard " . The station apologized to Ofcom for airing the scene before 9pm .