

DEATH AND TAXES

It was two AM when an angry pounding fell on David Faulkner's door. The old man was a heavy sleeper, and it took the intruder a second, greater hammering before he awoke, dazed and frightened. He heard someone shout, "This is the IRS Police!" Still bewildered by the reverberating sound, David hurriedly put on his robe and shoes and went to the door, the pain of the arthritis in his legs preventing him from quickly doing so. "Coming!" he called, turning on the light. Now, as the sharp pain awoke him fully, he recognized who these people were; he knew they were dangerous, but he also knew that he had nothing to fear. He had paid his taxes and had the papers to show it.

A heavy, swarthy man about forty pushed past him into the room, wearing the black uniform of the agency and ostentatiously displaying a pistol at his waist. "How come it took you so long to open the door?" growled Carlos, who thought himself important and was thus offended by the delay.

"I was asleep," protested David.

Carlos snapped at him. “Don’t think you can hide under your bed, like a rat. It never fools us.” He shook a threatening finger at David. “You’re off to a rotten start.” He ordered David to turn on more lights, and watched with distaste as the dull illumination revealed a sad, dim room and a tiny adjoining kitchen. Carlos hated these shabby apartments, as though they demeaned him personally, and was about to complain further when the door opened and a tall, dark haired woman entered, wearing the official black uniform and pistol, which appeared monstrous around her delicate waist.

She was a very pretty woman in her thirties, and might have been thought beautiful were it not that her complexion was deeply pale, almost a dead white. She said to Carlos that: “I’m sorry I’m late; I waited to get the documents after the office closed.” Her eyes rested nervously on David. “This Faulkner”?

“Yeah,” Carlos said. “It’s him.” He looked more closely at the little man’s deeply lined face, the scarce grey hair. “Just how old are you, grandpa?”

“Eighty one.”

“Eighty one!” chortled Carlos. “Are you sure you’re not dead?” He winked at the woman, inviting her to laugh with him, but she turned away in disgust. “Show him some respect, Carlos!” The rebuff stung the man

deeply, particularly because he had been shamed before such a worthless suspect, and he turned upon David resentfully. “You’re in trouble, do you know that?” he said darkly.

“I thought I paid everything I owed,” David said.

“That’s what they all say!” shouted Carlos. “And they’re all goddamn fucking liars! Like you!”

The man’s explosive rage, together with his sudden apparition in the middle of the night, drove David almost to collapse, but he held on, clinging to the nearest chair, instinctively knowing that he must not give way to weakness. There had been talk on the street about these people, fearful rumors of “excesses” spoken under their breath. The police arm had appeared when the government had fallen apart – its reckless spending policies rendered it unable to pay its debts, even after it had seized the wealthy and had printed more money - it still wasn’t enough. Desperate, the President and a pliant Congress conferred on the IRS “extraordinary” police powers to recover all taxes irregularly withheld, allowing its personnel to violate numerous laws designed to protect the individual, “so long as the economic crisis prevails.” In consequence, the agents in their black uniforms had become the most feared law enforcement agency in the country.

“Do you know a Kara Wilson?” The question had come suddenly from the woman, who was seated herself at his desk. Startled, he said yes, that he did. “Did you give her money?”

He reluctantly acknowledged that he did; there seemed no reason to deny it. She asked him how much. He thought he should tell her, since she probably already knew, and to dissemble would not be good for him or for Kara. Besides, there was nothing wrong in what they had done, at least for the IRS. “Eight thousand dollars.”

The man exploded with laughter. “Why’d ya give her so much cash? You think she’ll bang an old guy like you?”

“Carlos, please!” she flared. “But that’s a lot of money, don’t you think?” She continued questioning David carefully, as a bank officer would do. “You would have to have a lot of money to give that much to someone else, yes?”

Eagerly, wanting to explain to her, he told her that “we were good friends, that’s all. I gave her the money for a hip replacement with a private doctor. She was in terrible pain. She waited for a year at the government hospital and still couldn’t get an appointment. She had to do something.”

The woman held up a restraining hand, which he noticed cursorily was marred by deep indentations near the knuckles. She was telling him that

“the Medical Department will take care of that; our job is taxes. And your Kara never reported your gift to this agency and never paid the tax. Did you know that?”

He was stunned. He had told Kara she had to pay the tax and she later assured him that she had done it. “But it must be a mistake”, he insisted, “some confusion...”

The woman vehemently interrupted him. “There is no mistake. We checked. And she has admitted that she didn’t pay.” She drew a sheet of paper from her file. “Here’s a fax, with her signature.”

It was true; the handwriting was Kara’s. He looked up from the document in despair to find the woman watching him angrily, “You threw good money away, Mr. Faulkner. Your friend never tried to get that hip fixed. She gave all of the money to her son, who was out of work for two years and said that the money would get him a job. It was a scam; the son lost it all.”

“He told everybody in Facebook how he was robbed of eight grand; then somebody informed us about him.” Carlos laughed uproariously. “How dumb is dumb!”

But David was no longer listening. He was thinking about Kara, who was willing to live with her pain to give her son a chance for a decent life.

Poor thing! A pang bit deeply into him. He had met her after his wife died and he had joined the Senior Center. Kara was over fifty, a frightened woman, just divorced. She was still good looking, a disheveled blonde, with green eyes always darting around because she was afraid. She turned to him because he remained calm and his judgment soothed her. She trusted him. Now look at what his intervention had caused! The jail sentences were severe. He was angry now: at himself, but more, the vile thugs polluting his living room. "Can I talk to Kara?" he asked.

For at least a moment, even the jeering Carlos became somber. "No way," he said gravely. "She is in their custody now."

There was a silence; a shifting of bodies in their respective seats. The quiet moment, like the lonely sound of a wave on the beach, allowed him to ask the obvious question: "Why did they come to me?" As though answering him, the woman gave him his explanation. "Tough luck, Mr. Faulkner. The law says you have to pay for her failure to come through."

He gasped in disbelief. "I never saw such a law", he protested. "I always look at everything."

"It's a new law, Dad", " mocked Carlos, "out one month ago. And a penalty of three times the gift value."

The woman thrust a copy at him. It was genuine, and as they said. And retroactive! It would mean twenty four thousand dollars. He looked at them in despair. “This would destroy everything I’ve got left. Everything.”

His response seemed to enrage the woman, whose angrily distorted pallor was that of a demon loosed upon the world. “What good is the money to you? To find another prostitute?” she yelled at him. “Don’t you think we need money too? I have three children... You don’t deserve...” She halted, inarticulate, twisting her scarred hands, staring at him.

“Now, here’s the deal,” said Carlos sweetly, as if no outburst had ever occurred. “We figure you’ve hidden your money; you bastards are all the same. So we stay here – with you – until the morning, and then you’ll take us to your money, up to twenty four thousand. Then, we’re gone and you can go about your business.”

“Yes, Mr. Faulkner.” The woman approached him now, and with a grotesque smile she put her arm around him, amused by his trembling. “Don’t you think that’s fair?”

“Amen,” said Carlos. “Now let’s all have a drink. And get some sleep.”

But David was unable to sleep; he kept sobbing and pacing up and down the room, trying to stifle the sound but couldn’t, until the two agents ,

robbed of their rest, after slapping him several times without silencing him, kicked him into his bedroom and shut the door behind him - exactly where he wanted to be in order to kill them.

The two stalwart agents had made the common mistake that the elderly were too timid and too weak to pose any challenge to their younger brothers and sisters. Assuming that they are not seriously disabled (though on occasion even they can be vipers), they draw upon 80 years of experience, and are quite willing to take fateful risks because they are at the threshold of death and have nothing to lose. And so he had kept a gun in a bedside table he had fashioned with a false bottom, and by softly moaning and snuffling, he drew it out without alarming his guests. He was taken aback by the weapon's massive size – it was a Taurus PT 92 loaded with eighteen rounds. He had not used it in years, and he knew his strength had weakened. But as he worked with it, standing and bracing his legs, he thought he might do it; anyway, it would be a better death than as a helpless old man being driven to penury or his death.

A hideous grey dawn touched the window. He had to go now. He released the safety, opened the door quietly. Carlos was snoring loudly. But the woman was in the kitchen! Her back to him. Hastily, he put the gun behind him. She turned, sensing his presence. “Where’s your coffee!” she

snapped. He said he'd show her. He stood about eight feet from her so she couldn't grab the gun. He swung it at her and saw her coming at him when the gun fired and blew her face off. The report was deafening and the gun almost tore itself away from him. He held it, ran into the room where Carlos was on his knees snatching up his gun from the floor where he had left it. He screamed just as David fired into him with a wild fusillade of six gunshots before he could bring the bellowing weapon to a stop.

Now deaf as a post, David threw down the gun as planned, and since he had thought to put on his clothing earlier, he went quickly down the stairs, hoping that anyone who saw him would simply assume that he was the usual frantic old creature who ran madly away whenever he heard a loud noise. He did limp past two patronizing people on his way to the street. Once there, he started out to the bank, and from there, he would go south where it was warm, if he could make it. He was sorry he couldn't help Kara; he wished she could have gone with him. As far as he could go.

END

