

Warhol Meets Tax: Electronic Tax Law Sites to Beautify Your Life

By Marjorie B. Gell

Artist Andy Warhol once made the statement, “I like boring.” I don’t know if it’s because I like art or that I’m a tax lawyer, but there is something about Warhol’s words that ring true for me. I make my living reading, interpreting, and teaching the tax code—and I like what I do. I like boring, you might say.

So this year when, for the second time, I was asked to write an article about electronic tax law resources for the *Michigan Bar Journal*, I was really excited. To remind myself what I had written, I pulled out the article I wrote in 2007 entitled “A ‘Top Ten’ List of Online Tax Law Resources.”¹ As much as I love my field and the subject of tax, I have to admit that after reading the article, I walked away feeling like it wasn’t the most exciting piece in the world. Some people might even have gone so far as to say it was boring.

At the risk of making you suffer through another prosaic piece, I decided to compile a list of little-known tax sites that might be of interest to even non-tax lawyers. Who says that tax can’t be fun and interesting?

Tax History and Historical Documents

A very interesting and comprehensive website called the Tax History Project (<http://www.taxhistory.org>) was established in 1995 as a public service initiative by publisher Tax Analysts. The project provides scholars, policymakers, journalists, and the general public with information about the history of U.S. taxes and public finance.

The site includes copies of Form 1040 from every year since 1913, when the first federal income tax as we know it today was

imposed. Also included are copies of presidential tax returns. I pulled Franklin D. Roosevelt’s 1935 Form 1040 and found that he had gross income that year of \$75,470 and deductions of \$5,364, and paid \$15,446 in federal income tax.

The Tax History Project also includes a virtual museum of the history of U.S. tax. Called the Tax Museum, it is a fascinating collection of facts, documents, pictures, and vintage sound clips of congressional hearings on taxation. The museum traces the roots and progression of U.S. taxation, starting with Charles II’s ascension to the British throne in 1660 when the Stuart line in England was restored and measures were implemented to tighten control of colonial trading and government.

Celebrity Tax Evaders

A surfeit of sources on the Web chronicles the tax woes of the rich and famous. An interesting collection of “celebrity tax foibles” has been assembled on a site called WebCPA (http://www.webcpa.com/channels/celebrity_tax.html). Included, for example, are details about champion golfer Jim Thorpe’s indictment on four counts of failing to file an income tax return and three counts of failing to pay taxes on the \$5.4

million in income he earned in 2002, 2003, and 2004. Thorpe was also the sole officer and director of a Florida company that failed to file a corporate tax return.

Another good collection of notorious tax evaders is a list of the top 10 biggest tax evaders of all time at the Roni Deutsch Tax Center website (<http://www.rdtc.com/Blog/archive/2007/12/28/10-biggest-tax-evaders-of-all-time.aspx>). The Internal Revenue Service website (<http://www.irs.gov/foia/article/0,,id=179352,00.html>) has an interesting collection of reports and letters concerning the IRS’s three-year investigation of Al Capone, which led to his conviction for tax evasion for which he served 11 years in prison.

Tax Scams and Tax Shelters

The IRS also maintains a current “dirty dozen” list of tax scams, including schemes involving phishing, hiding income offshore, and false claims for refunds (<http://www.irs.gov/newsroom/article/0,,id=206370,00.html>).

Identified areas of abuse involve the misuse of charitable organizations to improperly shield income or assets from tax, and schemes that involve charitable donation of property that either continues to be controlled by the donor or will be purchased back later by the donor at a set price. Often

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the issue is the use of inaccurate appraisals obtained from unqualified appraisers.

Tax Blogs

Perhaps the best, most current tax commentary on the Web can be found on tax-oriented blogs. One outstanding site is maintained by a tax professor from the University of Cincinnati School of Law (http://taxprof.typepad.com/taxprof_blog/). The Celebrity Tax Lore page (http://taxprof.typepad.com/taxprof_blog/celebrity_tax_lore/) may be of particular interest to non-tax lawyers. This fall, the site included articles about the tax consequences of President Obama's Nobel Peace prize and boxer Floyd Mayweather, Jr.'s agreement to \$5.6 million in back taxes to prevent the IRS from seizing money from his \$10 million purse after his recent fight against Juan Manuel Marquez. Another excellent tax blog for the general public is Don't Mess With Taxes (http://dontmesswithtaxes.typepad.com/dont_mess_with_taxes/), maintained by Texas journalist Kay Bell, who provides excellent tax and personal finance tips.

Tax Humor

Some of the funniest people I know are tax lawyers, many of whom are members of the State Bar of Michigan. Tax itself, believe it or not, can be quite hilarious.

The best collection of tax humor I have found on the Internet is maintained by Jay Starkman, a certified public accountant in Atlanta, Georgia. His site, called Only Taxes (<http://www.starkman.com/humor.html>), includes links to vintage tax videos such as Walt Disney propaganda cartoons featuring Donald Duck that were made in the early '40s to convince people to accept high World War II income taxes.

You can find other humorous tax quotes at http://quotations.about.com/od/more_types/a/taxquotes1.htm, and tax and IRS cartoons at http://www.danscartoons.com/tax_irs_cartoons.htm.

If you're looking for tax jokes, several websites in addition to Starkman's site mentioned above have assembled tax jokes. I will leave you with a joke I found on a website maintained by a tax consulting firm at

<http://www.thorstenconsulting.com/2FGA/JOKE.htm>:

A surgeon, an accountant, and a lawyer were arguing about which of them was practicing the oldest profession. The surgeon said "God created Eve from Adam's rib. Obviously, God is a surgeon, so medicine is the oldest profession." The accountant protested, "Before God created Eve from Adam's rib, He created an orderly universe from chaos. That clearly shows that God was an accountant before he was a surgeon. Accounting, then, has to be the oldest profession." The lawyer sat for a moment wryly smiling, looking at the surgeon and the accountant. "That may be true," the lawyer said, shrugging his shoulders, "but who created the chaos?"

Parting Thoughts

Hopefully you're now inspired to check out some tax-related online resources that

may show another side of an area of law that sometimes gets a bad rap. If you're not thoroughly convinced after reading this article that there are websites available that show the exciting, fun, and interesting side of tax, I have a suggestion for you: read the Internal Revenue Code (http://www.law.cornell.edu/uscode/html/uscode26/usc_sup_01_26.html). Yes, it's boring, but chances are you'll like it. ■



Marjorie Gell is a tax professor at Thomas M. Cooley Law School's Grand Rapids campus.

FOOTNOTE

1. Gell, A "top ten" list of online tax law resources, 86 Mich B.J. 66 (August 2007), available at <<http://www.michbar.org/journal/pdf/pdf4article1203.pdf>> (accessed November 11, 2009).