

# Income tax time



Income-tax-filing time: For Person A, it's a nightmare; yet for Person B, it's no big deal. What's the difference?

Simple: Person B died in 1993. This is the kind of sound tax planning that can prevent numerous headaches down the road.

Unfortunately, those of you who foolishly elected to continue living are going to have to file tax returns this year. That is the bad news. The good news is that the IRS is working hard to make its tax forms more "user-friendly." For example, I have here the old and new version of Form 5213, sent to me by alert taxpayer Katie Tibbits. The two forms are identical except for the titles. The old version is titled:

Election To Postpone Determination As To Whether The Presumption That An Activity Is Engaged In For Profit Applies.

What a bunch of gobbledegook! Fortunately, the folks who work at today's IRS (motto: "We're Human Beings Just Like You, Except We Breathe Via Gills") no longer tolerate this kind of confusing prose. They have thoughtfully revised Form 5213, so that it's now titled:

Election To Postpone Determination As To Whether The Presumption Applies That An Activity Is Engaged In For Profit.

That certainly clears THAT up! I think all of us taxpayers should express our gratitude by filing Form 5213 this year as many times as is humanly possible.

Tibbits also sent me Form 8328, which was named by the IRS's state-of-the-art Random Noun Generator: It's called "Carryforward Election of Unused Private Activity Bond Volume Cap." The instructions do not give any clear indication as to what this form is for, except that it has something to do with docks and wharves. My advice to you is, if you have had anything whatsoever to do with a dock or wharf in 1994, including simply walking on one, you should flee to the Amazon rain forest immediately, because trust me, you do not want to mess with Form 8328. My eyeballs are bleeding just from looking at it.

Most taxpayers, however, are mainly concerned with Form 1040. The average time required to complete and file this form is about 11 hours, according to an IRS study of average taxpayers on the Planet Zeembo. You will probably need more like a month, not counting the time required to forge receipts. To help you with this annual chore, I've prepared the following:

## ANSWERS TO COMMON TAXPAYER QUESTIONS

Q. Who is the current IRS commissioner, and is he or she a wacky dude or dudette?

A. Her name is Margaret Milner Richardson, and she surely is. Check out her "Dear Taxpayer" letter on page 3 of the form 1040 instruction package, wherein she states that the IRS has been recognized as "a leader among government agencies in customer service."

Q. What is that comparable to?

A. That is comparable to stating that cement is a leader among construction materials for use as a desert topping.

Q. Does Margaret make any other comical statements in her letter?

A. Yes. She states: "I want you to know that the 'S' in IRS represents a commitment to serve you."

Q. What does the "R" represent?

A. It represents "a tiny room with a hard chair where we grill randomly selected taxpayers until they break down and tell us about their wharves."

Q. How will the O.J. Simpson case affect my 1994 tax returns?

A. You're going to have to chip in a little extra to help offset the estimated \$147 million business deduction that the defense team is claiming for suits.

Q. Have you noticed that, all of a sudden, manufacturers are advertising baking soda as a Miracle Ingredient in just about every product you buy, including tires?

A. You are required to keep detailed records of this.

Q. Did several alert readers send you a story from the Jan. 20 issue of the Easton, Pa. Express-Times concerning a fascinating highway accident?

A. Yes. The story begins: "A truck carrying 40,000 pounds of frozen cow lungs slated to become dog food in France wrecked on Route 31 early Thursday." There's also a photograph, captioned: "A worker kicks some of the 20 tons of frozen cow lungs that spilled from this truck."

Q. You are making this up.

A. No.



Q. Why did the worker kick some of the frozen cow lungs?

A. Perhaps he did not have time to kick them all.

Q. Is there a specific tax form for this situation?

A. Of course. It is Form 592038-MOO. You are required to file this form if, during the 1994 tax year, you, or anyone you know, for any reason, owned a dog.

In following the tax advice outlined above, please bear two things in mind:

1. I am NOT a Certified Public Accountant. I am the U.S. Treasury secretary.

2. Our tax laws are constantly changing as our elected representatives seek new ways to insure that whatever tax advice we receive is incorrect. Even as you read these words, Congress is considering a bill that would require every 15th word in the tax code to rhyme with "uvula." So if you have ANY doubt about a tax decision, pick up the phone and call IRS Commissioner Richardson directly. She won't mind. After all, the "I" in IRS stands for "I have a terrific sense of humor." I hope.

by Dave Barry  
Syndicated Columnist

# The Lioness Queen



"The Circle of Life," "Can You Feel the Love Tonight," "Hakuna Matata," and "I Just Can't Wait to be King." You're living in a cave if you don't recognize these song titles. They're hits from the award winning Disney movie, "The Lion King."

What a fantastic film. I envy all those who had a part in its creation, and wish Walt was here to watch it with all of us. I also wish he was here so I could sit down and have a good heart-to-heart with him. There are a few issues I'd like to address and eventually resolve regarding his writing style and development of character profiles. Speaking with the producers and staff of Walt Disney Studios would be the next best thing, I suppose.

I plan on composing a letter of sorts and mailing it to "whom it may concern," though I'd much rather vent in person. Seeing as how I have neither the time nor the money to spend flying to a corporate office in Florida or California, I thought I'd let all of you know what's on my mind regarding the film "The Lion King."

First off, if you haven't seen the movie yet, rent it or buy it, and watch it. I know you'll love it, if not for the storyline, for the skill of making animation seem so realistic. I've seen it four times, and each time I've noticed something new, and have laughed a little harder (especially at the wart hog, Pumbaa.) Each time I watch the movie, I also get a little more ticked off.

Mufasa, the lion king himself, and father of Simba, the future king of the Pride Lands, is a character so typical of traditional gendered roles. As one of the male leads, he rules over every living thing and over every bit of land the light touches in his kingdom, while his wife, Serabe, along with her fellow lionesses, is in charge of putting the food on the table and bathing and caring for her young. (Heaven forbid that Serabe would have given birth to a female cub for this film.)

You'd think by this time, in the late twentieth century with its long history of political and liberal upheavals and movements, the world would be a lot less stereotypical. In this case, I am concerned especially with its means of entertainment targeted at the children of today. I am disturbed by the thought that they are growing up with the stereotyped traditional views of the kinds of roles women are supposed to play as opposed to those of men and visa-versa.

At this stage of the game, it's safe to assume that all of us know how easy it is to get children to believe virtually anything through television programs, commercials, video games, cinema, etc.

To narrow the range of possible and probable coercive channels out there, including cartoons, magazines, and/or Barney, I am merely focusing on each and every single Disney film ever created. (O.K., maybe not all of

them; I have missed three or four in my lifetime.)

"Snow White and the Seven Dwarfs," "Cinderella," "Beauty and the Beast," "One Hundred and One Dalmatians," "The Rescuers," "Lady and the Tramp," "Aladdin;" I could go on and on. If you think about it, all of these movies are paradigms for that ever present crux of gendered role playing. The male characters; the "sturdy oaks," the "breadwinners," are always the ones who save the day with brut and brawn, with wit and charm, where even a prince's kiss has been strong enough to break an age-old spell cast on a helpless damsel in distress by some wicked witch with a calcium deficit and a big old wart on her nose.

Am I crazy? (Maybe. But I don't mind.) Am I making a mountain out of a mole hill? I don't think so. This is a major issue here, all too often placed on the back-burner because we don't bother to do anything about it or because we have been victims so long that we have surrendered any thoughts of putting up a fight. (I suppose the "we" I am referring to is inclusive of both women and men, as I have learned that anyone may be a "feminist," and that both sexes are affected by such stereotypes.)

I realize that the times have changed, and that I can only imagine how society was back in the dark ages when my parents were growing up. However, I feel that the issue at hand has had a large band-aid placed over it, when in fact it required a complete surgical facelift.

What's the problem with making a movie titled, "The Lioness Queen?" Or how about a movie where a female character suited up in shining armor with a dagger in hand slays a mighty dragon to win the love of a prince who watches in terror with arms flailing and tears streaming, from the window of a chamber at the top of a tower surrounded by a crocodile-infested moat and guarded by a wicked warlock's powerful magic?

There is another edition to the line of Disney movies to be released this summer. "Pocahontas" will undoubtedly add to the majesty of Walt's creations. I'm hoping that his staff will prove me wrong by developing a female character who can stand on her own two feet without needing any assistance from someone born with outdoor plumbing. In fact I do have some faith in this film prior to viewing it, as it is historical fact that Pocahontas helped John Smith on his journey across unfamiliar territory.

It's just something to think about the next time you sit down to watch the works of Walt and his staff. If it's such a small world, and "there's so much that we share that it's time we're aware," then let's see some results along the lines of equality where even a lioness could be "king."

by Laura Borawski  
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