

Preface and Acknowledgements

It's not easy to determine the sex of a hippopotamus. The 3,000 lb. beast lumbers through water and is apt to become hostile if a stranger should approach. It's tough to distinguish a hippo from a hippette.

At times, trying to decipher tax law can be a bit like struggling to identify the sex of a hippopotamus. You must be mightily interested in finding the answer. And I should know.

Way back in high school, as my classmates kept track of batting averages and passing yards, I clipped and saved obscure but intriguing business stories from the *Wall Street Journal*. Those stories lured me into an accounting program in college and propelled me into a career as a CPA.

I've been at it for decades now, and I'm still stumbling across stories that intrigue me.

This book is an outgrowth of my fascination, the end result of all those years of perking up at the novel and noteworthy. It's a collection of unusual tax and accounting stories told from the perspective of a practicing CPA with a passion for his craft.

Through the years, I often heard snippets or rumors about unusual tax situations. My search to nail down some of those stories led me to squint at the handwriting of Irving Berlin, pore through the papers of the Rev. Martin Luther King Jr. and thumb through 150-year-old books.

Most of the tax stories presented here have rarely, if ever, been told before. Some have only appeared in tax journals or court cases. Many come from forgotten books and newspaper clippings, or items buried in the *Congressional Record*.

Most passages in some way reflect the ancient and unchanging reality of taxation as intrusive, oppressive and essential. As E.L. Godkin explained in his April 11, 1895 editorial in *Nation*:

The history of taxation from the earliest ages has been the history of the attempts of one class to make other classes pay the expenses, or an undue share of the expenses, of the Government. Aristocrats have always been trying to shift the taxes on to the people, and the people on to the aristocrats; the landed interests on to the commercial and the commercial on to the landed.

My research took me from Boston to Los Angeles and dozens of points in between. Many wonderful people helped me. They also shared some fascinating tales. They helped me research, gather materials, and review drafts. Without their help, this book would not have been possible, and I am very grateful to the following friends and friendly strangers:

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This book would not have been possible without the availability and help from the following libraries and depositories:

Libraries I visited:

Atlanta-Fulton Public Library System
Atlanta History Center – Kenan Research Center
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National Gallery of Art
New York Public Library
 Humanities and Social Sciences Library

Science, Industry and Business Library
Library for the Performing Arts
Richard M. Nixon Library
Franklin D. Roosevelt Presidential Library
United States Tax Court Library
United States Tax Court Records Room
University System of Georgia Libraries

Libraries I corresponded with:

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