**Tax Bites**

From the Low-Income Taxpayer Souvenir Songbook

By Paul R. Harrison*

**Section 61 Revisited**

(To the tune of *Highway 61 Revisited* by Bob Dylan, 1965)

Commish’ner said to Duberstein, “That’s income, son.”
Dube says, “Man, you must be puttin’ me on.”
Commish say, “No.” Dube say, “What?”
Commish say, “You can do what you want, Dube, but
The next time you file your taxes, declare all your income.”
Well, Dube, says, “Where’d you get this idea from?”
Commish says, “Out in Section 61.”

Well, Georgia Sam, he had his car repo’d
Then he got a demand for the tax he owed
He asked poor Howard, “What’s up here, bro?”
Howard said, “It’s income that much I know.”
Sam said, “It makes no sense to say I had income.”
Ol’ Howard just pointed with his thumb
And said, “It’s written right here in Section 61.”
Well, Mack the Finger said to Louie the King,
“On the sidewalk downtown, I found a diamond ring
And some bearer bonds and some other bling.
Will I have to pay taxes if I sell these things?”
And Louie the King said, “Let me think for a minute, son.”
And he said, “Yes, I think it’ll definitely be income.
“You’ll find it all explained in Section 61.”

Now, the fifth daughter on the twelfth night
Told the first father that things weren’t right
“My unemployment check,” she says, “is much too light.”
He said, “Come here. I think you’re right. Hmm, it’s just the income tax bite.
I recall the Second Mother told you to have withholding done.”
But the Second Mother was with the Seventh Son
And they were looking for exclusions from Section 61.

Now, the rovin’ gambler he was very bored.
He was tryin’ to account for the losses he’d scored.
He found an accountant who nearly fell off the floor.
He said, “That’s what you keep a win-loss diary for.
But, yes, I think it can be very easily done
We’ll just subtract the losers from all the bets you’ve won
And declare the difference according to Section 61.”

**With Math Error Authority**

(To the tune of *A Whiter Shade of Pale* by Keith Reid and Gary Brooker, 1967)

We filed our Form ten-forty
With software found online.
And using free e-filing,
We got it in on time.
Awaiting our big refund
Imagine our dismay
When the notice came informing us
That our tax return’d been changed.
And so it was that later, they assessed liability.
Explaining all the changes with Math Error Authority.

The notice gave no reason
That we could plainly see.
So we dial’d the eight-hundred number
And said, “We disagree
With those additions to our income
That we know we’ve never seen.
If we’ve ever worked in Illinois,
It comes as news to me.”
And so it was that later, they assessed liability.
Explaining all their changes with Math Error Authority.

They said, “Here is the reason,
And the truth is plain to see.
Your income has been reported
To us by employers electronic’ly.
Each of sixteen ‘scrim’nant functions
And doc’ment-matching coast to coast,
Confirm you’ve made these errors, so
Your refund now is toast.”
And so it was that later, they assessed liability.
Explaining all the changes with Math Error Authority.

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