

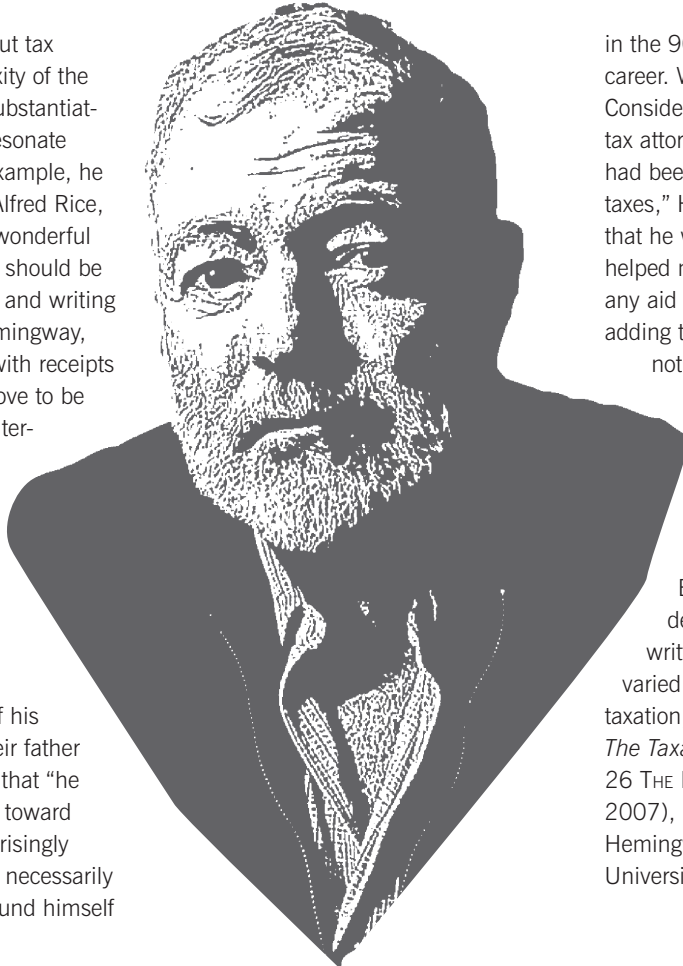
TAX **BITES**:AN “ERNEST” APPROACH TO
FEDERAL INCOME TAXATION

by Anthony E. Rebollo*

Even today, there seems to be a never-ending fascination with just about anything concerning Ernest Hemingway and his larger-than-life exploits. His frustrations with tax season—or the “bastardly income tax epoch” as he once referred to it—are no exception. As it turns out, not even Hemingway’s status as an American literary icon could free him from the rigors of having to personally devote considerable amounts of time, effort and expense to ensuring that his tax affairs were in good order. In fact, taxes played such a surprisingly prominent role in his life that he personally dealt with, or wrote about, most of the major tax concepts embodied in the Internal Revenue Code, including the state of his tax affairs and possible investigations by the Service.

Hemingway’s comments about tax matters, such as the complexity of the laws or his frustration with substantiating expenses, would easily resonate with today’s taxpayers. For example, he once wrote his tax attorney, Alfred Rice, that “This time I have really wonderful stuff to write but now when I should be writing I am chasing receipts and writing letters like this.” And, for Hemingway, substantiating expenditures with receipts or cancelled checks could prove to be especially difficult due to the territory he covered: “You can’t go along the Cuban coast writing checks and checks don’t get you very far in Africa where people will not even take paper money.”

But while Hemingway certainly complained about taxes—once remarking that if his children were asked what their father did in WW II, they could say that “he paid for it”—his core attitude toward having to pay taxes was surprisingly positive; not what one would necessarily expect from someone who found himself



in the 90% tax bracket at the peak of his career. What’s the best evidence of this? Consider Hemingway’s remarks to his tax attorney (Rice): While noting that he had been “crippled, financially, by taxes,” Hemingway nevertheless stated that he was “as proud of having [sic] helped my Government in that way as of any aid I was able to give in the field[,]” adding that “I need money, badly, but not badly enough to do one dishonorable, shady, borderline, or ‘fast’ thing to get it.”

The Hemingway quotations in this article are found in *Ernest Hemingway: Selected Letters, 1917-1961* (Carlos Baker ed., 1981). For an in-depth analysis of Hemingway’s written remarks about broad and varied aspects of federal income taxation, see Anthony E. Rebollo, *The Taxation of Ernest Hemingway*, 26 THE HEMINGWAY REVIEW 22 (Spring 2007), published by The Ernest Hemingway Foundation and the University of Idaho. ■

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