27 Arrears in taxes

Sergeant Monaghan evaluated us where we stood at the doorway to his office and decided that it was necessary to shift from one ass to the other. "Well, look what the cat just dragged in. So you're back, Mr Hoyt. Right into the lion's den. Well, I've just been right here, waiting for your ass to show up."

Beth had discovered that Monaghan lived at the edge of Astoria, and was rather well known among residents and neighbors for some of his crotchets and quirks. Monaghan, believed Monaghan, knew about women. He believed his mastery of them was beyond dispute since he had quelled one of them on her own turf. When he married the demure, petite baker's assistant called Queen Makita, he had not imagined that she would need quelling later. But she'd played her cards close to her chest, omitting to tell him that she was not only vegetarian but would not eat at the same table where meat, white or red, was being served. Monaghan ate all kinds of meat, preceded by strong draft beer. Unable to bear being repeatedly clobbered on the head by Makita with an omelette pan, Monaghan had turned vegetarian, telling himself that he would subvert his wife from within. Nearly seven years and four vegetarian children later, Makita today relishes all manner of meat; Monaghan is allowed grass and leaves and the occasional takeaway steamed wontons when he is at home. In bars, Monaghan has been heard bragging that his wife, pure vegetarian at the wedding, now could not eat unless at least one dish contained meat, bones and all. "Who changed this lady?" he would ask rhetorically, and raise a modest toast, his eyes dipping towards his chest to indicate who the hero was.

His recently acquired new duties made him the Division Officer for Debts and Disbursements or the DODO. Since he was already a Sergeant, the new position was an

Arrears in taxes 182 of 191

additional portfolio. He quickly realized that the two duties were incompatible and in a burst of inspiration, decided to be two entirely different officers depending on what the case needed. He ordered his room to be fitted with two tables. As the DODO, he would sit in the chair by the window and conduct subtle and witty interrogations of people who owed the government money or were due reimbursements. As Sergeant, he would become a dreaded harrier of the city's evil-doers, badgering secret information out of their reluctant mouths, beating them senseless if necessary. He was exquisitely sensitive to the social position and gender of his subjects, and when dealing with anyone above his station, male or female, he effortlessly became a brown-nose, sarcastic and deferential at the same time. If the subject was a woman *as well as* socially inferior, then the natural bully in him would crawl out, intimidating and humiliating as long as he could get away with it. Unless, of course, the woman turned out to be another Makita.

Beth saw herself as our secret weapon. "Take the lead," she had instructed me. Her strategy was to seize the initiative by bringing up the subject of Grace's abduction before Monaghan could get a word in. "When he brings up the tax arrears, deal with it. I'll choose the moment to step in."

"So — Hoyt. Made any more dirty bombs lately?" said Monaghan.

Ignoring him, I got to the point. "We'd like to report a kidnapping. It happened in the presence of the President. He was complicit."

His eyes went to Beth and a certain look edged into his eyes, wariness crossed with anticipation. "So — this is the lady you shack up with."

"A woman called Grace was kidnapped from the reception area of President Codbag's office," she snapped at him.

"When did this alleged incident happen?"

I hesitated and then gave him the date. His pen was still hovering over his notebook.

Arrears in taxes 183 of 191

"One week ago," he observed.

He clicked his pen shut, parked it on the paper and leaned back. One leg went into a rhythmic jig below the table, causing the rest of him to vibrate above the table. "And the reason?" he said softly.

"For the disappearance?"

"No, Hoyt. For the delay in reporting. It right away makes you and the lady coconspirators. Maybe accessories."

I was unprepared for this sudden turning of tables. "I was called out of town for the week."

Beth interrupted. "And could you stop shaking your leg like that, Sergeant? It's unnerving."

Monaghan's legged stopped in mid-jig. A look passed over his face that I am sure Queen Makita might have seen frequently. He refocused on me.

"Go on, please."

"This woman has been raped. In the presence of the President, also at his say-so."

"Also at his say-so," he repeated. "What other crime so far has been committed at the President's say-so, in your humble opinion?"

"The kidnapping. She disappeared in the President's office chambers. He was complicit in her rape, so obviously he had her kidnapped to keep everything quiet."

"And you say all this happened in the White House?"

"No, right here, in New York, at Reverend Schmiler's villa near Fort Totten. The President has a chamber there."

"And you were where at the time of this alleged felony?"

"With the President."

He furrowed his forehead. "Now this is magical. You're talking to the President, and

Arrears in taxes 184 of 191

while you're doing this the same President also leaves the room and kidnaps this broad, committing a federal offence, all the time conversing with you. Is this your statement?"

"You're being deliberately difficult, Sergeant," I said. "Codbag's people committed this crime under his instructions."

"Which people?"

"Er, his Chief of Staff Chester Blunt, I guess. Maybe the receptionist. The security guards, I suppose. I was not there, so I don't have the facts."

"Help me out here, who was the alleged rapee?" he asked. He was fishing for something to say.

"The same woman who was kidnapped. Grace."

"And you've reported the rape?"

Beth spoke up. "The victim herself has filed a report."

"I see. It is becoming clearer. A rape has been reported. The plaintiff is unavailable. You claim she has been kidnapped. And your connection with the alleged rapee?"

I looked to Beth for help. "Erm, she is a resident. Of a home."

"A home? Gotcha, she's your domestic help. Cooks and cleans."

Beth's look egged me on to explain. "My wife, er, companion, runs a shelter for abandoned women. That's the home."

"She's abandoned?" asked Monaghan, interest sparking in his eyes, as though the case had suddenly grown complicated. "And the abandoner?"

I spoke softly. "She is not an abandoned woman. She lost her son in an accident. She came to Washington to collect compensation."

"And now, now you're alleging this so-called rape, followed by kidnapping," said Monaghan, pursing his lips.

"Nothing so-called about it," I said, rising to my feet. I was done with this drifting

Arrears in taxes 185 of 191

interview. "She was raped brutally. The order to rape was given by —"

Monaghan shot up, hands extended to stop the words he knew would come next. He studied his notes, humming fiercely. He tapped his shoes bastinado under the table. "This story is full of holes," he said at length. "And you're in big trouble, mister."

"I am?"

"You and the lady both. According to our records, please, you owe the state of New York arrears of Happiness Tax to the tune of 5,600 dollars." He flashed us a grim look. "That makes it DODO business." He rose and walked to the second table, removing his Sergeant cap as he went and beckoning us to follow.

"Never heard of that tax," I said.

"No one's heard of it — yet," said Monaghan. "Don't mean it don't exist. President Codbag just made it public so maybe it's not out on Twitter yet but it sure as hell is the law of the land. But it's the law of the land all right, and it's retrospective, and you're in arrears."

"If a man doesn't even know about it, how's he supposed to pay it?" I asked.

Monaghan wagged a finger at us as though we had been naughty. "Smart question, Hoyt," he said. "But you know what, ignorance of the law is not an excuse for breaking the law. What's due is due."

"But due for what?" asked Beth, starting afresh.

"Can't go there," he said, his face crinkling in regret. "Not allowed to talk about the Happiness Tax directly." His eyes lit up with a thought. "Ain't no rule against writing about it, though."

He scribbled something on the back of the envelope and turned it around to face us. I read the word *co-habitation*.

"A tax for living together?"

Arrears in taxes 186 of 191

"More than that, Hoyt. Think. What would a healthy guy and a healthy broad do when they live together?" His eyes glinted lewdly. He scribbled again on the envelope and turned it to show us the words *carnal knowledge*.

"You mean sex?"

He shot to his feet, as though scalded. "Can't say that word here! American couples must make in atonement for breaking god's law and indulging in — copulation, you know."

He returned to his chair and sat there, palms flat on the table, with the air of one approaching the final stages of an interrogation. "That's all clear now, I hope. All that remains is to fix a date for payment. We accept cheques and credit cards."

"Wait a moment," I said.

Beth and I clearly fell outside the net of Happiness Tax since we had not had any form of sex for quite a long while, but I felt a manly flutter at the thought of admitting this to a grunt like Monaghan. "What about people who are not eligible to pay this tax?"

"Not many of those," snickered Monaghan. "Only those who can prove to our satisfaction that they haven't had and don't have any form of, um, boomboom. But look at you two — healthy as tomatoes . . ." His eyes lingered a moment too long upon Beth.

"We're not even married," I said. I hoped Beth would jump into the conversation soon.

I didn't think I could keep this up much longer.

"We're aware of that," Monaghan said grimly. "That's why we slapped on a surcharge. Our culture does not appreciate boomboom, especially outside wedlock." He consulted a table of numbers. "Let's see — your normal liability per act would have been only \$50.25, provided you and the broad were married. Since you're not, there's a 15 percent penalty, which brings the tax per, per, act to just about \$58."

"How do you even know who's doing it?" I asked him.

Arrears in taxes 187 of 191

He leaned forward. "I'm not supposed to tell you that. We have one word for it," he said, and gave us four. "Eye in the sky. Heat signatures. Street cameras. Garbage analysis. We're capturing images from every house in America, and every CCTV is beaming images of people doing what people do, including infra-red heat signatures. Powerful computers in Utah are crunching away at the numbers and applying complicated formulas to spit out lists of Americans who have been naughty and walked away from God. The clergy is bending over backwards to cooperate. We're getting top quality information from confessionals in every church and parish."

He extracted a small manual from under his table now. "According to statistics, a person in his late thirties would be going in for some boomboom about 3.37 times a week. Say 4. This takes into account a drop during hurricane season and blizzards, and a spurt in activity during Easter, Thanksgiving, Groundhog Day and Christmas. Your age, Hoyt?" I disliked the way he called me Hoyt.

"Thirty-eight," I replied.

"That's what my records say," he said. "And the lady is thirty-seven. Your weight is?" To me.

"189 pounds."

"Right again. So we apply the tax retrospectively for the six months up to the announcement, we calculate 96 separate acts. That's the low estimate. Multiply by 58. And there you have the final liability: \$5,568. It's simple math." Monaghan began scribbling intently on the back of the envelope.

Then Beth spoke the words I had been dreading. "We don't have sex," she said.

Monaghan continued doodling. "Oh yeah. This is common," he said. "People claim not to be doing it at all." He looked at me slyly. "True? No boomboom? With this lady?"

Silence would be as good as admitting it. Monaghan would probably slap on an

Arrears in taxes 188 of 191

additional penalty for attempted evasion. "Well —" I began, looking wildly to Beth for support. There was none.

"Ah!" said Monaghan, triumphant. "He hesitates. He's done for. Lady, please note that he ain't denying it. This can mean a bunch of stuff, including he may be in deep boomboom with some third party."

"I told you already, Sergeant: we do not do it. We have a brother-sister relationship," said Beth.

Monaghan shook his head benignly, as though refusing another helping of dessert. "That's a sweet thought, lady, but my boss will laugh me off the force if I tell him this. Hey, I'm not your enemy here. I got no problem believing what you say, never thought Hoyt had what it takes anyway. But this is a stretch. Unless one of you has AIDS." He looked at me hopefully. "You have AIDS?"

A door behind him marked 'Inspection Room' opened and a tongue-pierced, pink-haired leathered-skirted girl with a fake handbag strode indignantly out, followed by a short policewoman. Shortly after, a stubbled young man in jeans and tee shirt came out of a nearby room, zipping up his fly. He too had obviously been under 'inspection'

"Not for you," said Monaghan reassuringly. "This is for people who claim there's something wrong with their equipment. Then we have to do an inspection."

Beth had gone puce with rage. "This — this — is preposterous!!" she exploded, standing up and stabbing her finger at Monaghan. "You're brazenly violating the first amendment rights of decent people —"

Monaghan's hands were joined appeasingly. "You got it all wrong again, lady," he was saying, all weaselly. "If you don't mind, please step into the Inspection Room for a moment."

Beth's voice dried up to a croak. "What — what are you going to do?"

Arrears in taxes 189 of 191

"Just want you out of the way, lady," he said, holding the door open. "Just want a private word man to man with Mr Hoyt here."

As soon as the door clicked closed, Monaghan straightened up, all briskness, and walked around to the other desk, picking up the Sergeant's cap en route. He positioned Armani shades on his nose and motioned me to the other chair. In a trice, the DODO had been replaced by the supercop sergeant.

"We know who you are," he said, leafing through papers he had brought over from the other Monaghan's desk. "You're a felon. And you owe the government bigtime. "He watched me unemotionally. "Heard of the Amnesty Scheme?"

"No."

"Damn straight you don't. Even I didn't know about it till this morning. Well, I'm here to tell you that anyone who does a credible self assessment and volunteers information about the number of boom booms they did in the last six months qualifies for a general amnesty."

He watched me, waiting for a response.

"I'm giving you a way out here, Hoyt," he said. "Go for it. Don't be a shitstick."

I said nothing, and the cop nodded to himself. "He ignores the invitation to come clean."

"Wait, hang on," I said. "I thought I voluntarily disclosed that we've not had sex."

"Maybe it feels to your pea brain that you disclosed this but in fact it was your lady friend who actually squealed. Are you confirming this now?"

"I am," I said. To hell with social standing.

"So now," he said, "we need to know how long you and the lady haven't done boomboom."

"Years," I said

Arrears in taxes 190 of 191

He digested this, humming horribly something that sounded like a mangled version of *Vedrai carino*. "Okay," he said, arriving at a thought. "When was the last time? I want the date and the place."

"The last time what?"

"The question is very clear. I want to know the last time you and Miss Beth did *not* do boomboom?"

"Definitely last night," I replied. This was beginning to sound like something out of *Catch-22*.

"And before that?"

"Every other fucking night, I suppose," I said, regretting the unintended pun at once.

"This is becoming ridiculous."

I bristled but controlled myself. No point getting on the wrong side of this man.

Monaghan was looking smug. "You've really stepped right into the creek."

The door opened and Beth strode out. "Let's go," she said. "This is a waste of time. Let them charge-sheet us."

In a typical Beth action, she yanked me by my forearm and dragged me out with her. "Beth, wait," I shouted, trying to regain my composure. "I'd just about managed to get Monaghan on our side."

"Bullshit," she said. "I heard every word."

"Wait here," I said. "I left my pen in the cop's room." I charged back.

I paused at the door to Monaghan's room. He was on the phone with someone. "You bet, sir," he was saying in a syrupy voice. "I already feel like I've been working with you a long time —"

Arrears in taxes 191 of 191

He listened, and then his face took on a sober hue. "Yes sir, Mr President," he said in a lower voice. "We sure have the fish in the net now, sir." Some more listening followed.

"Thank you, Mr President," he purred. "It's an honor."