

Looking Forward to Johnston Making Good on His Mission

To the Editor:

As a devoted *Tax Notes* reader, I couldn't be more impressed that you have added David Cay Johnston to your stable of regular columnists (Johnston, "The Price of Civilization," *Tax Notes*, June 23, 2008, p. 1269, *Doc 2008-13419*, 2008 TNT 123-46). Perhaps a good investigative reporter would have recognized a foreshadowing of "Johnston's Take" in the symbiosis between Chris Bergin and Mr. Johnston in your recent Q&A (see "Conversations: David Cay Johnston," *Tax Notes*, June 2, 2008, p. 918, *Doc 2008-11790*, 2008 TNT 107-10). Few *Tax Notes* readers may find it surprising that someone of Mr. Johnston's caliber would go from *The New York Times* to an equally esteemed publication such as *Tax Notes*. Still, he's a tremendous catch.

I'm one of many *Tax Notes* readers who may fit David Cay Johnston's description of being "steeped in tax" and "highly specialized," but who need "to think deeply about how we distribute the burden and the benefits of government" (*Tax Notes*, June 23, 2008, p. 1269). For me, seeing Mr. Johnston's first column was serendipitous timing, since I just read my first Johnston book (*Perfectly Legal*,¹ Penguin Books, 2003).

I had somehow acquired a copy of this book a few years ago, but managed not to read it until recently. It landed in front of me again a month ago, and kept me company for two days at home during a very bad cold. It was a fascinating — if at times unpleasant — read (due not entirely to my cold). In ways upon which I'm still reflecting, it caused me (at least temporarily) to step away from my normal tax practice as a lawyer, to think about the larger canvass of our tax system, its enforcement, its history, and yes, even its equity.

Some of Johnston's playbook was quite familiar to me (for example, the alternative minimum tax or "stealth

tax"). Some of the book nicely connected the dots that I had somehow not connected before, causing me to nod knowingly about bits and pieces I had seen and heard over the years. *Perfectly Legal* provides a kind of fluidity, exposing and explaining a natural (though perhaps cancerous?) growth and evolution of selected aspects of our tax system.

For example, the chapters on Commissioner Rossotti's ill-fated customer-centric IRS, the pendulum swing of harsh to timid IRS enforcement, the Taxpayer Bill of Rights, and many other points, rang truer to me than I would have expected. However, there were also many surprises, not the least of which were the shocking statistics on the obsession-like enforcement of the earned income tax credit.

Johnston draws knife-edged juxtapositions between enforcement efforts directed at the very poor, and the at-times laissez-faire attitude on shelter activity and other big dollar feeding troughs. Johnston is critical of enablers of fat cats. A few tax practitioners (for example, Jonathan Blattmachr) feature prominently in the book. As a Nostradamus for the future, Johnston's recitation of the rise of multinationals — and the respects in which regular old U.S. business taxpayers can't keep pace — is sobering. Johnston has a larger than Lee Sheppard sweep, without the handbags.

I look forward to reading more of Mr. Johnston, and I urge my fellow *Tax Notes* readers to do likewise, with or without a cold. While I have so far found David Cay Johnston interesting, even compelling, it is too soon to say whether I can or will adopt some of his agendas. Perhaps a leopard can't change its spots. Nevertheless, I look forward to becoming a part of the debate over what is broken in our tax system and what we can do about it. Although it may turn out to be unpleasant at times, I look forward to seeing Mr. Johnston make good on his mission "to throw a spotlight on dark corners of tax history [and] illuminate nuggets of fact hidden among the dross of statistics." He is very good at that.

Very truly yours,

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¹The subtitle to *Perfectly Legal* is *The Covert Campaign to Rig Our Tax System to Benefit the Super Rich — and Cheat Everybody Else*. It is worth getting past this subtitle.