

The Trouble with Tribbles

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By Dave Champion

(Los Angeles) One of the most popular Star Trek episodes ever aired was “The Trouble with Tribbles”. For those who never saw the show, or can’t remember it, the Enterprise was inundated with grapefruit size purring fur balls called Tribbles. While these creatures were thoroughly lovable, they reproduced so fast that they created real trouble on the Enterprise. There were so many of them that they got into everything and caused constant disruption, distraction, and systems breakdown. Oddly enough, that episode came to mind as I was thinking about lawyers. Of course the obvious difference being that lawyers are anything but cute and lovable. The similarity is that lawyers are everywhere and they cause massive problems – usually under the guise of helping you.

One of the many hats I wear is that of a consultant to citizens who have made the determination that they are “nontaxpayers” and wish to legally and safely convert their private affairs to the “nontaxpayer” status. In that role I am frequently in contact with businesses; sometimes they are the client and sometimes my client works for them. Often times these businesses are established as corporations.

Lawyers love corporations. Every corporation must have an attorney. Lots of corporations retain many attorneys. Some corporations have attorneys “in house”; commonly referred to as their “legal department”. Most corporations that have “in house counsel” also retain outside attorneys. The corporate world seems to be one big lawyer-fest. Lawyers attach to corporations like a tick to a dog. If you think I’m inferring that lawyers are like ticks, you’re only party right. I’d prefer a tic; its far less dangerous.

In order to get into law school, an applicant must take the Legal Scholastic Aptitude Test – commonly known as the LSAT. The LSAT ain’t easy. For instance, a person who uses the word “ain’t” probably couldn’t pass the test. This test is instrumental in determining who gets into law school and who doesn’t (unless your dad is really really rich, in which case you could answer “ain’t” to every question and still get in).

After applicants are accepted, they go through rigorous training in the discipline known as “the law”. When they graduate (and pass the BAR) they are ostensibly prepared for the rigors of doing paper combat against other well-trained members of their fraternity. For years they hone their craft so that they can defeat their brethren. They become skilled competitors. This gentlemanly competition is vicious; at least as vicious as a mean game of croquet.

Over the years countless Americans have had the opportunity to read the paperwork I produce in reference to nontaxpayers. The people who have read these documents range from part-time workers at Burger Boy to corporate officers. No “regular person” has ever told me he/she doesn’t understand what’s in the documents. These documents contain both the law and the facts of the situation, and both are presented very clearly. When it comes to tax law, my theory is “Explain as you would to a child.” Even my 10-year-old son gets the gist of the things I write.

In the course of my work, human resource department employees, bookkeepers, and other droll cogs of the corporate wheel often refer my paperwork to their legal department or fax it to their outside counsel. It should be noted that even these droll cogs of the corporate wheel understand what they’re looking at. They know what it says and what it means. I’ve actually had such people say to me, “This makes perfect sense, but if I do it I could be fired”. Someone upstairs needs a good old fashion ass-whuppin’.

Now a very odd thing happens when this information gets to corporate counsel. It suddenly becomes something that’s completely indecipherable. After days with the material, these learned men and women, these pillars of the law, these altruistic professionals who are just here to help, suddenly can’t understand what every ordinary American understands after just one pass through the documents.

Let’s look at an example. The controlling regulation for requesting an *identify number* for tax purposes (usually a SSN for an individual) is found at 26 CFR 301.6109-1(c). The regulation states that if a person refuses to provide the requested number, and that person is “one that is described in paragraph (b)(2)(i), (ii), (iii), or (vi) of this section” then the requester is required to tell the person that the number is required “under authority of law”. So far so good. The only question is, “Who are the people described in paragraphs (b)(2)(i), (ii), (iii), or (vi)?” because they are the only folks required by law to furnish a number upon request. As it turns out, the people described in those four paragraphs are all foreign corporations and aliens. After reading the regulation, it is obvious that when the Secretary of the Treasury wrote 301.6109-1(c) he made it plain that American businesses and citizens are not required “under authority of law” to furnish a number. That’s what I kinda thought all along anyway – long before I ever read the regulation.

Most of you probably understood what was said in the preceding paragraph. If you didn’t, that’s O.K.; you didn’t attend law school. Such a clear explanation should be a cinch for a lawyer to understand. But guess what? They don’t; or at least they claim they don’t!

This raises a question in my mind. Most people believe lawyers are intelligent. I'm really beginning to wonder. If they don't understand what the law says, especially the simple type of issue I used as an example, then they obviously aren't very bright. If on the other hand they do understand what is being said, but are only pretending not to understand, then the problem is worse than stupidity. I have to note that whether the problem is stupidity, or worse, the picture remains disturbingly bleak.

In Star Trek, Captain Kirk orders the Tribbles beamed from outer space to the surface of a nearby planet. Possibly we could reverse the procedure for attorneys.