## **Forbes**



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THE TAX LAWYER

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## Even Pre Obamacare Web, It Takes Spider-Man To Tackle The IRS

The newest record-setting **Spider-**Man is a reboot of the old franchise. To say it's done well financially is an understatement, with a record Tuesday opener. One reason although the <u>Tobey Maguire</u> versions weren't bad—is that this Spidey is even nerdier and more needy. That makes him all the more triumphant when he fully blossoms into his arachnid powers.

What's more, this film tracing Spidey's non-arachnid roots as a nerdy high-schooler, comes at a time



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when the most widely watched Supreme Court case of our lifetime is turned into—a *tax* case. I'm hoping this Spidy resurgence and Obamacare tax symbiosis brings tax lawyers to the top of the lawyer heap. We need it, especially now that the IRS has to administer 47 *new* tax provisions under the new health care, er tax law.

Branded as accountants, actuaries or worse, tax lawyers feel inferior. Like Rodney Dangerfield, we get no respect. True, we are hardly lions of the legal community. Among Clarence Darrow, F. Lee Bailey, Johnny Cochran and Melvin Belli, not one was a tax lawyer.

Even in fiction, we get short shrift. There's no tax lawyer among Perry Mason, Atticus Finch, Ally McBeal, Matlock, or <u>The Practice's</u> brooding Bobby Donnell. In <u>Legally Blonde</u>, Elle Woods doesn't become a tax lawyer. Tax lawyers are never swashbuckling fixers like <u>George Clooney</u> as <u>Michael Clayton</u>.

The only fictional exception was Tom Cruise as a suave young tax lawyer in <a href="The Firm">The Firm</a>. That was before he was a couch-jumper and before Katie Holmes said she'd rather be in <a href="Dawson's Creek">Dawson's Creek</a>. To make tax lawyers interesting, author <a href="John Grisham">John Grisham</a> had to invent a mafia-controlled law firm run amok in money laundering and murder! Real-life tax lawyers? Not so much.

Tax lawyers may not have panache but have their own Spidey brand of legal moxie. More brain than brawn, most are quick to say they **don't** prepare tax returns. Saying what they **do** is tougher. We dive into the nooks and crannies of the tax law, for no one likes to pay more than the law requires. See <u>Five True Tales From A Tax Lawyer</u> and <u>Five More True Tales From A Tax Lawyer</u>.

Tax considerations are *everywhere*, perhaps more now than ever before. There's an ever-present thread in the tax law—a sticky spider's web—that it's perfectly legal to arrange your affairs to pay fewer taxes. Yet President John F. Kennedy admonished that "the phrase 'it's deductible' should pass from our scene." It's a nice sentiment, but 50 years after he uttered those words, it's unlikely it ever will.

In fact, as Chief Justice Robert's surprise Obamacare ruling makes plain, taxes are as fundamental as it gets. See <u>Policing Obamacare</u>, <u>America's Newest Tax</u>. According to <u>Winston Churchill</u>, "there is no such thing as a good tax." If that's true, as Rodney Dangerfield might say, "tax lawyers deserve more respect!"

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