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Screwed By IRS? No, Actual Sex With IRS

Getting ‘screwed by the IRS’ is a common expression. Plainly, it doesn’t sound pleasurable. It probably means some inconvenience, some worry, and ultimately paying some money. For most people, getting screwed by the IRS doesn’t mean having sex with an IRS auditor. Sex advice from the IRS seems equally unlikely.

Until now. Turns out there may be racier people at the IRS than you might think. For 23 years, [Dr. Marylou Naccarato](#) was an IRS Agent. Then, she saw a cable TV show on sexual health. She quit the IRS and became a clinical sexologist.

“Well if you think about it,” says Dr. Naccarato, “I haven’t really changed professions. It’s all about whether or not you’re gonna get screwed.” We all can have Eureka moments, but going from career IRS Agent to sex education mogul still seems like quite a switch. Dr. Naccarato’s current pedigree includes a Doctorate from the Institute for Advanced Study of Human Sexuality

She is certified as a sexuality educator from the [American Association of Sexuality Educators, Counselors, & Therapists](#), a board certified clinical sexologist, sits on the board of the [American College of Sexologists](#), and blogs for sex pioneer [Betty Dodson’s website](#). It’s enough to make you wonder if the IRS Agent training or IRS experience somehow helped prepare Dr. Naccarato.

One taxpayer who might think so is Vincent Burroughs, a man who claimed his IRS audit got decidedly personal. According to him, IRS auditor Ms. Dora Abrahamson flirted by phone and text. Eventually she sent him a selfie in her underwear. Mr. Burroughs gave in to her demands when she showed up at his home “provocatively attired.”

It was put up or shut up, Mr. Burroughs claimed. He said the IRS Agent threatened to slap him with a 40% penalty if he stayed virtuous. Given her position of power, dollars were at stake, and stiff penalties too. And since Mr. Burroughs claims that he gave in to her demands, did his audit come out OK

Not hardly. Mr. Burroughs [told 20/20](#) that after he had sex with Agent Abrahamson, she recognized the conflict of interest. She withdrew from handling his case, so another IRS Agent was assigned. That made it worse. Mr. Burroughs ended up owing the IRS \$69,000.

In [Burroughs v. Abrahamson](#), he sued her and the IRS claiming that she threatened penalties if he didn’t come across. Ms. Abrahamson denied the allegations. But the tit-for-tat lawsuit went on to say that the IRS Agent’s conduct caused Mr. Burroughs distress and violated his constitutional right to privacy. The whole episode even ruined Mr. Burroughs relationship with his longtime girlfriend, he says.

The trial court threw out the suit, concluding that whatever happened, it occurred after hours at Mr. Burroughs' home. That meant there was no liability. The IRS Agent wasn't performing any *official* duties, said the court. Mr. Burroughs appealed.

The suit alleged that the government is liable for damages because IRS officials provided inadequate supervision. The suit was originally brought against both Ms. Abrahamson and the IRS, but the claims against Ms. Abrahamson were dropped. After all, she has virtually no assets to pursue.

The government has claimed immunity, noting that it never waived its immunity for intentional acts of its employees committed outside the scope of their employment. Stay tuned. And remember, most tax audits are mundane.

Audit advice generally is too. Fortunately, getting out of penalties is rarely as involved as it was for Mr. Burroughs. The IRS hears a wide variety of good and not-so-good excuses. In fact, it's hard to offer an excuse the IRS hasn't heard before. Some of these excuses are real [doozies](#). But this one may just take the cake.

You can reach me at Wood@WoodLLP.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.