



Robert W. Wood

THE TAX LAWYER

Dec. 12 2011 — 6:13 am

Taxing Suicide Kits: Business Or Hobby?

It seems like everything is taxed already, even [indoor tanning](#). It therefore shouldn't surprise you that suicide kits are too. That's one lesson from the strange case of Charlotte Hydorn, a 93-year old great-grandmother and retired public school science teacher.



This Great Granny has—or had—a nice little business selling do-it-yourself asphyxiation kits from her home. See [Suicide Kit Maker, 93, Pleads Guilty to Tax Offense](#). Kits had a limited market and were not [offered on TV](#). (Imagine: “But wait, there’s more!”) It’s not clear that **every** kit worked, but investigators linked at least seven suicides to granny’s kits.

She sold about 1,300 in all but agreed to stop as part of a plea deal. In return, the San Diego County D.A. agreed not to prosecute Ms. Hydorn for her role in the six deaths in that county. See [U.S. Attorney Southern District of California Press Release](#). The tax charges were simple: she admitted failing to file tax returns for 2007 through 2010.

Kits, consisting of a plastic hood and tubing to connect to a helium tank, sold for \$60 including instructions and shipping. She appears to have had good intentions if you’re a follower of Dr. Jack Kevorkian. She offered her kits to help the terminally ill end their lives with dignity in their own homes.

Unfortunately, she didn't perform background checks or screening. Amazingly, she sold the kits for 20 years. Her brand name: GLADD—Glorious Life and Dignified Death.

It's fair to question if this was **really** a business. Ms. Hydorn claimed she made little money. In fact, FBI agents found hundreds of uncashed checks and cash in her home. While it's true she didn't file taxes, the income she failed to report was mostly from her pension, Social Security and rent from two small apartment units, her lawyer claimed.

Could this make her suicide kits a hobby? I think so. Usually people are trying to make their "hobbies" businesses for tax purposes, not the reverse. Since prosecutors claimed this was a profit-making business, here's an odd case in which lack of profit motive would probably help, not hurt.

For more, see:

[Ten Tips For Deducting Your 'Hobby'](#)

[Avoid IRS Audit Triggers](#)

[The ABCs of Hobby Losses and Profit Motive](#)

[When Taxpayers Go Fishing For Deductions](#)

[Dr. Faust Goes To Tax Court](#)

*Robert W. Wood practices law with [Wood LLP](#), in San Francisco. The author of more than 30 books, including *Taxation of Damage Awards & Settlement Payments* (4th Ed. 2009, [Tax Institute](#)), he can be reached 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.*