



Robert W. Wood

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Tax Defense: “I Have ADD”

Tax crimes are no laughing matter, but occasionally there’s a development that seems downright funny. The TurboTax defense was funny, especially from the mouth of a hopeful Treasury Secretary [Tim Geithner](#) as he was primping for the top tax job. Geithner’s statement was among the better “oops” tax excuses of the last few years.

In fact, it prompted lots of regular Joe taxpayers to try reprising his TurboTax defense. See [Hopson v. Commissioner](#); [Parker v. Commissioner](#); [Lam and Chang v. Commissioner](#); [Au v. Commissioner](#). Still, the results weren’t impressive: all failed!

Flaky defenses have sometimes fared better. Remember the [Twinkie defense](#)? It was based on the notion that too much junk food can mess up your brain and make you depressed. Dan White famously claimed it after murdering several San Francisco officials in 1978, serving only five years for manslaughter. In response, California anti-twinkie’d its criminal law, abolishing the whole concept of “diminished capacity” ([California Code Section 25](#)) and to pass [Proposition 8](#), a Victim’s Bill of Rights. See [Turbo Tax Is No Twinkie Defense](#).

What about using Attention Deficit Disorder (ADD) as a defense to tax evasion? It was worth a try for a law professor [convicted of failure](#) to file tax returns. Hamline University School of Law professor—and former tax lawyer—[Robin Magee](#) was [charged](#) with tax evasion and claimed her [ADD as a defense](#). It didn’t work though: she was [convicted](#).

She may have failed in the ADD-made-me-do-it department, but Professor Magee has chutzpah on her side. She remains a tenured professor on the law school faculty, though hasn't taught a class there since 2009. But she's now filed a civil suit against her Law School's Dean and the head of the St. Paul, Minnesota police union claiming collusion to get her ousted from the faculty. See [Complaint](#). Her civil suit claims the tax charges were in retaliation against her because of her criticism of the police. See [Law Professor Charges Collusion Between Dean and Police](#).

Professor Magee got two years' [probation](#) and 80 hours of community service for four gross misdemeanor counts of failure to file a tax return. She has filed a notice of appeal. In the meantime, she had another but more minor [legal mishap](#).

For more, see:

[Tenured prof sues Hamline](#)

[Law Prof Charged with Tax Evasion, Claims Severe ADD, Prosecutors Say](#)

*Robert W. Wood practices law with [Wood & Porter](#), 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@woodporter.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.*