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Witchy Women Must Pay Tax

Ever wonder if the taxman (sorry, tax person) hates collecting from anyone in particular? Maybe not, but I'll bet witches are high on the list. The [BBC reports](#) that Romanian witches may be forced to pay tax—for the first time—and are hexing government officials in response. Think cat dung, dead dog and poisonous mandrake.

Witches in Romania, a time honored tradition there, are usually paid cash for “consultations.” They are now to be classified as self-employed and that carries a 16% income tax plus health and pension levies. As proof positive of that glass-half-empty or glass-half-full viewpoints are universal, some witches are hexing away. Others are overjoyed with their newfound legitimacy.

Ever wonder if you can deduct the cost of dried bat wing or eye of newt? The Romanian President may need to know if he succeeds in adding the age-old profession of witchcraft to the country's new tax code. See [Witch tax brews controversy in Romania](#).

It's so much more mundane that we U.S. taxpayers have to decide how to list our occupation on our tax returns. I doubt many claim “witch.” Companies have to look for an appropriate [Standard Industrial Classification Code](#) that fits their business. “Witchcraft” isn't listed, but perhaps you could write it in?

Long before “[Dirty Jobs](#)” premiered on reality TV, we already understood that some jobs are ickier than others. Collecting taxes can be one of them. It can give rise to some unusual requests even on this side of Transylvania.

For example, in [Caldwell v. Comm'r](#), the taxpayer went to Tax Court asking the IRS for a written apology. "I'm sorry, and I won't audit you again" signed by the Commissioner of Internal Revenue, would do nicely, he said. The IRS refused, and the Tax Court backed the IRS. See [Can IRS Apologize For Frequent Audits?](#)

Eye of newt, I'm guessing, would have been cheaper than going to court.

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