DEATH AND TAXES
By Joseph Sorrentino

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CHARACTERS

FRANK: A well-dressed, well-spoken man, in his mid-late 30’s. He’s an actor. He is trim, self-possessed, just slightly pompous. He may have a scarf draped around his neck.

HARRY: A not-so-well dressed man, in his late-50’s to early 60’s. He’s an accountant but has the appearance of a blue collar worker. He is a large man and wears either a sweater vest or sweater over a shirt. His tie is askew.

WOMAN: Can be any age but should be dressed like a 1940’s *femme fatale*.

PROPS LIST

Old desk
Desk chair, one on rollers
A wooden chair
Phone
Adding machine
Briefcase filled with papers
Wallet with money
Two revolvers

DIRECTOR’S NOTES

There are two worlds operating in parallel in this play: the more mundane world of HARRY’s accounting office and the world of the telephone calls. HARRY moves between the two, barely missing a beat but FRANK only operates in the mundane world. The phrase that describes FRANK is “a deer in the headlights.” Although the situation becomes increasingly absurd, it should be played realistically.
SETTING: HARRY’s office, two days before income taxes are due. HE sits behind his desk, busy filing returns. His sparsely furnished office is buried under papers. After a few seconds, there’s a knock on the door and FRANK pokes his head in. FRANK is a client. HE carries a briefcase.

FRANK: *(Poking head in)* Harry?
HARRY: Frank ... C'mon in.
FRANK: There was no one at the desk, so ...
HARRY: Ahh ... Gladys must be at lunch already. Woman never missed a meal in her life. And boy, does it show but ya can't say nothin' to her. She's a little sensitive about her weight. *(Pause)* Siddown ... siddown. Good to see ya.
FRANK: That time of year again.
HARRY: You know what the Bible says ... death and taxes. That's all we got to look forward to ... death and taxes. At least I think it was the Bible. Anyway, good to see ya. What ya got?
FRANK: *(Removes folders from briefcase)* Here's all the ...

*(Phone rings.)*

HARRY: *(To FRANK)* Excuse me ... *(Into phone)* Hello ... No ... Because it's no, that's why ... Well I told you not to come back to town, didn't I? Look, don't call me anymore ... I'm busy, that's why. *(Pause, stronger)* I'm busy. *(Hangs up)* So, what ya got?
FRANK: I got all my W-2's ... 1099's ... *(Hands them to HARRY)*
HARRY: *(Looking them over)* Still acting?
FRANK: Yes.
HARRY: Busy?
FRANK: Fairly. As a matter of fact ...
HARRY: *(Looking at papers)* This is it?
FRANK: What?
HARRY: This is it? This is all you made?
FRANK: Well I did do better than last year.
HARRY: If I remember correctly, that's not sayin' much, is it?
FRANK: Well I suppose not.
HARRY: (Looking up) Still living at home? (Points to papers)
    What am I sayin'? What else you gonna do, right? How's your
    mom?
FRANK: Fine.
HARRY: Tell her I said hello, would ya? Beautiful woman, your
    mother. Beautiful.

(Phone rings)

(To FRANK) Sorry. (Into phone) Hello ... Look, I asked you
    not to call me anymore ... the answer is still no. I don't get you ...
    what part of 'no' don't you understand? (Pause) No. And
don't call me anymore. Just leave me alone. (Hangs up; turns
    attention to papers FRANK handed him). So you're still actin'
    ... ever been in a musical?
FRANK: Actually ... I am doing a Sondheim ...
HARRY: I hate musicals. Dumbest things I ever seen. I mean,
    let's say you got these two people sittin' at a table ... at a
    restaurant or somethin' ... they're sittin' there talkin', alla
    sudden one of 'em bursts into a song. Just like that. That ever
    happen to you? In real life I mean.
FRANK: Well, no but ...
HARRY: And then the other person, they start singin' too. Just
    happen to know all the lyrics. And if that's not enough,
everyone in the place starts singin'. I ask you, how the heck
do they all know that particular song? What are the chances
of that?
FRANK: I guess if you look at it that way ...
HARRY: But that's not enough. No ... then they all gotta get up
    and start dancin'. I'm talkin' the whole place here gets up and
starts dancin' like they been dancin' together for years. And
it's not some simple dance either. Oh no, they're goin' this
way and that way, flingin' each other around the room ... and
you know what?
FRANK: What?
HARRY: Everyone in the place dances absolutely perfect. I'm talkin' everyone. Not one of 'em makes a mistake. Now what's the chance of that happenin'? In real life I mean.
FRANK: I guess it is unusual.
HARRY: Unusual? Absolute strangers get together, start singin' a song that through some miracle everyone in the place knows and then they start dancin' around the room like it's no big deal. Don't make no sense to me.
FRANK: It's not really supposed to make sense.
HARRY: What?
FRANK: Well, it's not really supposed to make sense.
HARRY: Really. Huh. (Pause) OK, let's see what we got here.

(Phone rings; HARRY picks it up immediately.)

Hello ... What the ...? Didn't I tell you not to bother me? You cannot possibly be this stupid. You know what this is? This is harassment. That's what this is ... harassment. You keep callin' me, you know what I'm gonna do? Huh? I'm gonna call the cops. That's what I'm gonna do. (Pause) I will. I will do just that. (Pause) Yeah? You too. (Hangs up; turns attention to papers) You worked at Nick's?
FRANK: Excuse me?
FRANK: Oh ... oh, yes but just for a few ...
HARRY: Supposed to be real nice.
FRANK: Oh, it is.
HARRY: I wouldn't know. I never been there. Too poshy-posh for me. Not my kind of place anyway. It's for people more concerned with the decor than the food.
FRANK: I don't know if ...
HARRY: Ever been to the Apollo Diner?
FRANK: No I don't believe I've ever ...
HARRY: I used to go there all the time ... the Apollo that is. Now that's my kinda place ... big plates of food. You really get what you pay for there. Lotta people, they don't like the place. But hey ... I never got hepatitis.
FRANK: That's fortunate.
HARRY: But the last time I was there I did get the worst case of agita I ever had. I swear, I thought I was gonna die. I ain't been back since. This week agita, next week ... *(Shrugs)*

When they changed ...

*(Phone rings; HE answers immediately.)*

Hello ... Look, why you still callin'? I cannot possibly make it any clearer to you ... Do not call me anymore, understand? *(Pause)* It's no. It was no, it is no, it will continue to be no ... No ... No. Just leave me alone ... What? Oh yeah? So come down. I want you to show up here ... I'll have the cops waitin' and they'll put you right back in jail. Which is where you belong, you animal. *(Hangs up)* It was the chicken pot pie.

FRANK: What?

HARRY: The chicken pot pie. That's what gave me the agita. Or maybe it was the tuna casserole. Whatever. I ain't been back since. *(Looking through papers)* OK, so this is all your income ... You got ...

*(Phone rings; HE answers immediately.)*

Hello ... What? You're warnin' me? You're warnin' me. Look, I'm here. I'm sittin' right here at my desk. I ain't goin' nowhere ... Right here I'm gonna be ... I am not afraid of you ... *(Pause)* OK, then I won't call the cops. Know why? 'Cause I want you to come down here and I don't want cops scarin' you away ... Good. I'll see you soon. *(Hangs up)*

*(FRANK is gathering up his papers.)*

HARRY: Where you goin'?  
FRANK: You're busy. I'll come back.  
HARRY: Siddown.  
FRANK: No really. I ...  
HARRY: Would ya just siddown? C'mon. I'm always busy but for you I'll make time. I mean, once a year I get to see ya. Tell ya what, we finish this, we'll go to the Apollo ... on me.  
FRANK: Really, that's not necessary.
HARRY: Hey--don't argue with me.
FRANK: Wouldn't dream of it.
HARRY: Good. Now siddown.

(FRANK sits.)

So, what else you got?
FRANK: Excuse me?
HARRY: What else you got? You got deductions?
FRANK: Oh ... oh, yeah ... (Reaches into briefcase) They're right ...

(Phone rings.)

HARRY: (Answering) Hello ... Hey, I'm right here. I am right here ... Oh yeah? So what? (Opens drawer and pulls gun out.) I got a gun too, so there ... Hey, I'm sittin' at my desk. Right by the window I am. (Starts loading gun) You got a clean shot at me. But you better be a good shot. I got a client here. (Waves gun at FRANK) And I'm tellin' ya, ya better get me with the first one 'cause you're not gonna get a second chance, understand? (Pause) I keep tellin' ya I am not goin' anywhere. I'm waitin' for ya right here. (Hangs up; puts gun on desk) Well?
FRANK: Well?
HARRY: Deductions. Where are your deductions?
FRANK: Oh ... yes ... well ... maybe I should come back ...
HARRY: Why?
FRANK: What?
HARRY: Why you wanna come back?
FRANK: Well ... well ... (Points to phone)
HARRY: Yeah?
FRANK: Well you do seem awfully busy ...
HARRY: It's only gonna get worse ... two days 'til the fifteenth.
   It's only gonna get worse.
FRANK: Yes, but ...
HARRY: Look, gimmee the rest of your stuff ... five minutes we're outta here and chowin' down at the Apollo. Hand to God. You are gonna love it there. Just stay away from the chicken pot pie and you'll be fine. Or was it the tuna casserole?

(Phone rings; HE pauses then answers it).

Hello ... You can? (Turns to window and waves) See that? Yeah ... That's right. I'm wavin' ... 'Cause I'm a friendly guy, that's why.

(HARRY picks up gun; FRANK begins collecting papers.)
OK, you do that ... I keep tellin' ya I'm waitin'. I'm not goin' anywhere ... Great. I hope you do come in. Just show a little common decency and knock first. I have a client here you know ... Fine ... Just knock on the door. (Hangs up; to FRANK) Where you goin'?
FRANK: Just remembered ... Mom ...
HARRY: Yeah?
FRANK: Gotta get her ... meds ... Meds, I gotta get her.
HARRY: But we're not finished with your taxes.
FRANK: (Piling papers on desk) Here ... take it ... take everything ... W-2's ... 1099's ... deductions ... receipts ... Everything.
   Good? OK? There ... that's everything.
HARRY: But Frank ...
FRANK: (Puts briefcase on desk) Here. Take this too. Keep it. I don't want it. What do I owe you?
HARRY: I don't know yet.
FRANK: Give me a number. Name your price.
HARRY: But I hafta ...
FRANK: (Takes out wallet) Here. That enough? Here's more.
   Take it all. Here ... take the wallet ...
HARRY: Frank, what's the matter?
FRANK: Matter? What's the matter? Nothing. Nothing at all. I just gotta go ... Mom ... meds ... gotta go.
HARRY: But I'm takin' you to the Apollo.
FRANK: I'm not going to the Apollo, Harry.
HARRY: Why?
FRANK: Because I will get hepatitis, that's why.
(FRANK is about to leave, there's a knock on the door. HE freezes.)