

INCOME TAX

THE INCOME-TAX MAN

Mark Twain (1835-1910)

After completing this lesson, you will be able to:

- engage in extended discussions and critique taking into account other speakers' viewpoints and presenting one's own with clarity and coherence.
- analyse how an author's choices concerning how to structure specific parts of a text (e.g., the choice of where to begin or end a story, the choice to provide a comedic or tragic resolution) contribute to its overall structure and meaning as well as its aesthetic impact
- use pre-reading and while-reading strategies to analyze and explore different layers of meaning with in texts including biases and opinions.
- provide an objective summary of a range of texts.
- demonstrate knowledge and application of parts of speech in oral and written communication in varying degrees of complexity.
- identify and use compound prepositions and prepositional phrases in writing
- use summary skills to write an objective summary of the given text and poems.

Pre-Reading

- Why are we socially and morally obligated to pay our taxes honestly?
- Would you like to be a part of the tax collection system? Explain.

The first notice that was taken of me, when I "settled down" recently, was by a gentleman who said he was an assessor, a word that I did not understand very well. I said I had never heard of his branch of business before, but I was very glad to see him in spite of that_would he settle down? He sat down. I did not have anything particular to say, but I felt that people, who have arrived at the important position of keeping a house, must be conversational, must be easy and friendly in society. So, as I could think of nothing else to say, I asked him if he was opening his shop in our neighborhood. He said he was. (I did not wish to appear to know nothing, but I had hoped he would mention what he had for sale.)

"How is trade?" I asked him and he said, "Fair".

I then said we would visit his shop and if we liked it as well as any other, we would give him our business.

While-reading

While the narrator talks and the visitor laughs, what is the narrator thinking about?

He said he thought we would like his place of business well enough, to use no other- he said he had ever met anybody who would go off and hunt up another man, in the same kind of business, after trading with him once. That sounded rather too confident, but the man looked honest enough.

I do not know how it happened exactly, but gradually we appeared to become more friendly in our conversation and then everything went along very comfortably. We talked and talked and talked- at least I did; and we laughed and laughed and laughed- at least he did.

But all the time my mind worked hard. I was determined to find out all about his business in spite of his mysterious answers, and I was determined that I would get it out of him, without him knowing, what I was doing. I intend to trap him with a deep, deep trick. I would tell him all about my business and he would naturally grow to be like me so much that he would forget to be careful, and he would tell me all about his affair before he realized what I was trying to do.

I thought of saying to him, "Sir, you little know what a clever person you are dealing with." But I said: "Now you would never get how much money I made, giving talks to people this winter, and last spring". "No- I don't believe I could, to save my life. Let me see- let me see. About two thousand dollars, perhaps? But no; no, sir, I know you couldn't have made so much as that. Say seventeen hundred?"

"Ha! Ha! I knew you couldn't guess. I received for my talks last spring, and this winter, fourteen thousand seven hundred fifty dollars. What you think of that?"

"Well, it's very surprising- that's a very large amount of money. I will make a note of it. And you say even this wasn't all?"

"All! My dear sir, there was my income from the newspaper- *The Daily Warwhoop*- about- about- well what would you say to about eight thousand dollars for example?"

"Say! Well, I say I should like to see myself rolling in just such an ocean of money. Eight thousand! I'll make a note of it. Well, man! And in addition to all this, am I to understand that you had still more."

"Ha! Ha! Ha! You're only at the beginning of it. I wrote a book-*The Innocence Abroad* price three and a half to five dollars, according to the cover. Listen to me. Look me in the eye. During the last four months and a half we've sold ninety-five thousand copies of that book. Ninety-five thousand! Think of it. Average four dollars a copy, perhaps. It's nearly four hundred thousand dollars, my dear sir, I get half".

"Good Heavens! I'll write that down. Fourteen-seven-fifty---eight---two hundred. Total, about -well, I can hardly believe it_ the total is about two hundred and thirteen or fourteen thousand dollars! Is that possible?"

"Possible! If there is any mistake, it's the other way. It's more. Two hundred and fourteen thousand is my income for this year, if I know how to add up."

While-reading

How does the narrator feel when the visitor stands up without telling anything about his business?

Then the gentleman got up to go and handed me a large envelope, and said that it contained everything. I might like to know about his business would in fact be proud to have the business of a man with such a large income.

As soon as he had gone, I opened his envelope. I studied the papers carefully. I then called the cook and said! "Hold me while I faint".

Ah, what an evil man he was! His envelope contained nothing in the world, except a form on which to report my income, for the purpose of income tax, a long list of impolite questions about my private affairs, filling the best part of four long pages of small print questions, I may say, formed with such wonderful skill, that's the oldest and wisest man in the world couldn't understand the meaning of most of them_questions, too, that were designed to make a report about four times his actual income, to stop himself telling a lie. I looked for a way out of my troubles, but there did not appear to be any.

While-reading

What does the narrator find inside the envelope the visitor gives him?

Inquiry number 1 covered my case generously and completely. I know a very wealthy man whose house is a palace, who spends a great deal, but a man who has no income, as I have often noticed when looking at the list of taxes paid by other citizens. And I went to him for advice.

He took my papers, picked up his pen and suddenly, I was a very poor man. It was the neatest thing that ever was. He did it simply by cleverly arranging the list of allowances. He wrote down my "state, national and city taxes" as so much; my "losses by flood, fire and so on" as so much; my "losses on sales of property", and "animals sold", on "payments for rent of home", on "repairs and improvements" as so much. He wrote down "salary, already taxed, as an officer of the United States army or other services" as so much. He wrote down other things. He found unbelievable amounts to set against my income from each one of these allowances each and every one of them. And when he had finished he handed me the paper, and I saw immediately that during the year my income, as my profits, had been *one thousand two hundred and fifty dollars and forty cents*.

"Now, he said, "The thousand dollars is free from tax by law. What you must do is to go and swear that this information is true and then pay tax on the two hundred and fifty dollars." (While he was making this speech, his little boy, Willie lifted a two-dollar note out of his pocket and disappeared, and I feel quite sure that if my stranger went to see that little boy tomorrow the boy would tell lies about his income.)

"Do you, said I, do you always arrange the allowances in this way for your own income, sir?"

"Well, of course. If we did not have these eleven questions under the heading of allowances, I would become a beggar every year in order to support this hateful and evil, this cruel and terrible government. This gentleman stands very high among the very best of the rich men of the city the men of moral value, of high business standards, of great social standing-and so accepted his suggestion. I went down to the tax office, and under the cold eyes of my previous visitor I stood up and swore to the after lie, trick after trick, under my soul was coated with a thick layer of lies and my self-respect was gone forever.

Post-reading

What does the narrator decide to do from then on about his income?

Notes and Comments

Mark Twain was the pen name of Samuel Langhorne Clemens (1835-1910). He was one of America's greatest and most beloved writers. He had travelled widely, and was a man of many talents, known for his outspoken opinions and humour of which, "The Income-Tax Man" is a fine example. "There is no one who does not exaggerate, "Ralph Waldo Emerson has said, but there is no one who did it as well as Mark Twain. Besides addressing serious issues, he has left a legacy of joy and laughter. «

Theme

The Income Tax Man is a typical example of placing a burning social issue at a high pedestal for the readers. After reading it the curiosity arises to be a part of the system. The story holds the reader's interest all along on a subject that concerns almost every citizen.

Glossary

Words	Meanings	Synonyms
assessor	one who calculates the value/cost of something or the amount to be paid	to establish a charge
cold-eyes	not friendly, without emotion	
conversational	adopt a conversational manner	
determined	firm, resolute	
drop in the ocean	a quantity too small to make any improvement or difference	
mysterious	difficult to understand or explain	
swear	take an oath	

Comprehension

a) Answer the following question.

- 1 What is the author's first impression of the visitor?
- 2 Do the opening lines of the unit contain any hidden implication? Describe briefly.
- 3 Why did he start asking the stranger about his business?
- 4 Is the author against paying taxes or just criticizing people who do not pay taxes?
- 5 Why did the author call his cook and say "Hold me while I faint?"
- 6 In what way was the author able to save income tax?
- 7 What did the envelope contain?
- 8 How was the author able to save income tax?
- 9 What is your impression about the "very best of the rich men of the city"?

b) Complete the blanks by using the appropriate answers.

1. I was _____ to find out all about his business in spite of his _____ answers.
2. I _____ to trap him with a deep, deep trick.
3. The gentleman _____ to go and handed me a large envelope, and said that _____ everything.
4. He found _____ amounts to set against my income from each one of these _____ each and every one of them.
5. "Now, he said, "The thousand dollars is free from _____ by law. What you must do is to go and _____ that this information is true and then pay tax on the two hundred and fifty dollars."

c) Analyse through the story "The Income Tax Man" that how an author's choices concerning how to structure specific parts of a text means how did the story begin or ended. Whether the choice was to provide a comedic or tragic resolution and how did it contribute to its overall structure and meaning as well as its aesthetic impact.

Oral Communication

Engage in extended discussions and critique taking into account other speakers' viewpoints and presenting one's own with clarity and coherence.

Engaging in extended discussions and critiques is a valuable skill that allows us to explore complex issues, learn from others, and refine our own thinking.

1. Active Listening and Understanding Viewpoints:

- **Pay close attention:** This means not just waiting for your turn to speak, but truly absorbing the other person's arguments and reasoning.
- **Acknowledge their perspective:** Show them you've heard them by summarizing their key points or concerns. Phrases like "That's an important point" or "I understand where you're coming from" establish a foundation for respectful dialogue.

2. Presenting Your Own Perspective Clearly:

- **Articulate your ideas:** Once you've acknowledged the other speaker, it's your turn to present your stance. Clearly state your position and support it with evidence or logical reasoning.
- **Use examples and illustrations:** Real-world scenarios or data can make your argument more relatable and impactful.

3. Building on Ideas Through Collaboration:

- **Find common ground:** Look for areas of agreement, even if minor. This can help establish a sense of teamwork in exploring the issue.
- **Explore solutions together:** Instead of simply opposing each other, see if you can brainstorm solutions that address both perspectives. This collaborative approach can lead to more creative and nuanced solutions.

4. Maintaining Respectful Discourse:

- **Focus on ideas, not personalities:** Even when disagreeing, avoid personal attacks or insults. Critique the argument, not the person making it.
- **Acknowledge limitations:** Be open to the possibility that you might not have all the answers. Show your willingness to learn from others.
- **Use a professional tone:** This means avoiding overly emotional language or dismissive phrases.

Additional Considerations:

- **Consider the context:** The level of formality and the specific topic will influence your communication style.
- **Be mindful of nonverbal cues:** Maintain eye contact, use open body language, and avoid interrupting to establish rapport and show you're engaged.
- **Ask clarifying questions:** If something is unclear, don't hesitate to ask for clarification. This ensures you're both on the same page and avoids misunderstandings.

Activity: Engage in a nuanced discussion about the benefits and potential drawbacks of paying taxes.

Preparation:

1. **Brainstorm individually:** Before the discussion, take 5 minutes to write down your thoughts on the following questions:
 - a. What are the main benefits of paying taxes? (Think infrastructure, social programs, etc.)
 - b. Are there any situations where taxes seem unfair or inefficient?
 - c. How can the tax system be improved to be more equitable?

- 2 **Choose roles (optional):** For an added layer of complexity, choose roles for the discussion. Here are some options:

- Taxpayer Advocate
- Government Official
- Economist
- Business Owner
- Social Worker

Grammar and Vocabulary

Parts of speech

Noun

Noun is the name of a person ,place or thing. For example:Apple, Ali ,chair, book ,house,etc.

Types of Nouns

Proper Nouns Specific names of people, place, or things. E.g. John, London, Coca-Cola	Common Nouns General names for people, place, or things. E.g. Cat, city, book.	Concrete Nouns Nouns for things you can touch, see, hear, taste, or smell. E.g. Table, dog, water.	Abstract Nouns Nouns for things you cannot see or touch. E.g. Love, happiness, knowledge.	Countable Nouns Nouns that can be counted and have singular and plural forms. E.g. Book (singular), books (plural).
Uncountable Nouns Nouns that cannot be counted and do not have a plural form. E.g. Water, information.	Collective Nouns Nouns for groups or collections of people, animals, or things. E.g. Team, family, flock.	Compound Nouns Nouns formed by combining two or more words. E.g. Cupcake, football, raincoat.	Possessive Nouns Nouns that show ownership or possession. E.g. John's car, the dog's toy.	Gerunds Verbs ending in "-ing" that act as nouns. E.g. Swimming, singing.

Activity:

Write three examples for these following parts of speech.

Proper Noun _____

Common Noun _____

Compound Noun _____

Collective Noun _____

Concrete Noun _____

Abstract Noun _____

Phrasal Verbs are combinations of a verb and one or more particles (prepositions or adverbs) that, when used together, create a meaning different from the individual words. They are widely used in English and can be challenging to master due to their idiomatic nature.

Types of Phrasal Verbs

1. **Transitive Phrasal Verbs:** Require an object.
 - Example: *She gave up her job.*
2. **Intransitive Phrasal Verbs:** Do not require an object.
 - Example: *He woke up late.*
3. **Separable Phrasal Verbs:** The object can come between the verb and the particle.
 - Example: *She turned off the lights.* or *She turned the lights off.*
4. **Inseparable Phrasal Verbs:** The verb and particle cannot be separated.
 - Example: *We ran into an old friend.*

Commonly used Phrasal verbs

Learn and practice these commonly used phrasal verbs in your daily routine.

Phrasal Verb	Meaning	Example Sentence
Break down	Stop functioning	The car broke down on the highway.
Bring up	Mention or raise a topic	She brought up the issue in the meeting.
Call off	Cancel something	The match was called off due to rain.
Find out	Discover information	I need to find out where he lives.
Give up	Quit or stop trying	Don't give up on your dreams.
Look after	Take care of someone or something	I'm looking after my younger brother today.
Look forward to	Anticipate something with excitement	I'm looking forward to the holidays.
Put off	Postpone or delay	The meeting was put off until next week.
Run into	Meet unexpectedly	I ran into my teacher at the mall.
Take off	Remove clothing or leave the ground	The plane took off on time.
Turn down	Reject an offer or request	She turned down the job offer.
Work out	Exercise or find a solution	They finally worked out their differences.
Make up	Reconcile or invent a story	They made up after their argument.
Back out	Withdraw from a commitment	She backed out of the agreement last minute.
Cut down on	Reduce the amount of something	You should cut down on sugar.

Writing

Summary skills to write an objective summary

a) Summary Skills

A summary is a brief statement or restatement of main points, especially as a conclusion to a work: a summary of a chapter. A brief is a detailed outline, by heads and subheads, of a discourse (usually legal) to be completed: a brief for an argument.

How to write a summary

- Read the text thoroughly. Read the text several times to ensure you understand everything about the author's message. ...
- Take notes to identify the main idea. ...
- Identify the main arguments. ...
- Prepare your draft. ...
- Write the summary. ...
- Quote the author. ...
- Conclude the summary.

b) Objective Summary

An objective summary is a brief description of a document, video or other piece of media. The summary quickly describes the main thesis of the work being summarized, along with a few key supporting points covered in the document. The objective summary allows a reader to assess a piece of media quickly and decide if they want to examine it in full.

Benefits of Objective Summaries:

- **Improved Comprehension:** By summarizing a text, you solidify your understanding of the key ideas and relationships between them.
- **Enhanced Memory Retention:** Summarizing helps consolidate information in your memory, making it easier to recall later.
- **Effective Communication:** You can use summaries to accurately represent a source when discussing it with others or writing research papers.
- **Critical Thinking:** The process of summarizing requires you to analyze the text and identify the most important information.

Characteristics:

- **Accuracy:** An objective summary faithfully represents the original source, reflecting its main arguments, claims, or events.
- **Neutrality:** It avoids expressing personal opinions, judgments, or biases. The focus is on presenting the information in a neutral and unbiased manner.
- **Conciseness:** It's a shortened version of the original text, capturing the essence in a fraction of the original length.
- **Completeness:** While concise, it should still cover the essential supporting details that explain the main points. Unnecessary information or tangents are excluded.

How to Write an Objective Summary:

1. **Read actively:** Pay close attention to the main points, supporting details, and overall structure of the text.
2. **Identify key ideas:** Underline or highlight important sentences, phrases, or passages.
3. **Focus on the "what" not the "why":** Stick to describing the content, not analyzing it.
4. **Paraphrase:** Use your own words to express the main points, but maintain the original meaning.
5. **Check for accuracy:** Ensure your summary accurately reflects the original source and doesn't introduce any unintended biases.

Applications of Objective Summaries:

- **Academic Settings:** Summarizing is crucial for studying, note-taking, and writing research papers.
- **Professional Settings:** When presenting information from a report, meeting minutes, or email chain, an objective summary can be a helpful tool.
- **Personal Use:** Summarizing articles or books can help you quickly grasp the key takeaways and decide if further exploration is needed.

Activity: Use summary skills to write an objective summary of this story "The Income Tax Man".

Teacher's Note

- Ask students to engage in extended discussions and critique taking into account other speakers' viewpoints and presenting one's own with clarity and coherence.
- Let them analyse how an author's choices concerning how to structure specific parts of a text (e.g., the choice of where to begin or end a story, the choice to provide a comedic or tragic resolution) contribute to its overall structure and meaning as well as its aesthetic impact
- Help them to demonstrate knowledge and application of parts of speech in oral and written communication in varying degrees of complexity.
- Encourage them to identify and use compound prepositions and prepositional phrases in writing
- Introduce them to use summary skills to write an objective summary of the given text and poems.