

The CPA Who Couldn't Face Another Tax Season

Dani Kaplan

It was a hectic day in the office because the phones didn't stop ringing. *'It's the same story every year before the April 15th tax deadline,' Johnathan told himself before* Dianne, his executive assistant entered his office and said, "John, you 'favorite client' is on the phone and wants to speak with you. What should I tell him?"

"Transfer the call," Johnathan told her not looking forward to speaking with him, knowing he was upset about his tax liability.

"Good morning John," Johnathan said when he picked up the phone.

"It's not a good morning. You have to do something about my tax returns."

"I took as many deductions as possible. We can't take a chance of your being audited again. Your account has a red flag attached to it after last year's audit."

"I knew you'd say that but there must be a way to lower my tax liability."

"If you get audited again the penalties will be higher than last year's."

"I'm unhappy hearing what you're saying but will take your word for it."

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Johnathan was lying in bed unable to fall asleep thinking about his clients' phone calls complaining about their returns, sorry he chose a career as an accountant. Upset, he got out of bed, went to his home office, turned on his laptop, surfed the internet and looked at beautiful photographs of the National Parks. It brought back painful memories, remembering the month's camping vacation that he and his wife Judith planned to take after he got his MBA from Colombia University, but that never materialized. After obsessing about this for a while, looking at various National Parks, he turned off the laptop and went to bed.

He had a restless asleep dreaming he was camping at Two Jack Lake, located in Banff National Park in the Canadian Rockies and saw himself sitting on the picnic bench

facing the lake that had Caribbean colored turquoise water with snow-covered mountain tops in the background despite the fact it was mid-July. All of a sudden, he saw the big English Spring Spaniel he often met in his neighborhood with the owner, who was same age as Johnathan when got his MBA. The dog jumped into the lake and swam like a duck without splashing water while his owner photographed him facing the lake and the mountains.

“I’m surprised your dog swims in the glacial water,” Johnathan told the dog owner.

“You can’t keep Brandy out of the lake,” he said. “Brandy feels all the water in the world belongs to her.”

Johnathan woke up upset, thinking about the camping trip Judith and he never took and told himself, *‘I can’t continue doing what I do. I must change my reality and fulfill my old dream of camping in the National Parks.’*

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The next morning Johnathan, upset, anticipated another hectic day at the office and didn’t look forward to getting his clients’ calls. He looked at his selection of ties debating which one he should wear with the dark striped gray suit and white shirt he had chosen. Judith gave him a concerned look and asked, “Johnathan, what’s wrong? You just spent the past half hour putting on ties and taking them off.”

“I can’t make up my mind which one to wear.”

“Why are you concerned all of a sudden about what tie you should wear? For the past fifteen years it was never an issue. Every time I bought you a tie you made me return it because the pattern or the colors were too modern.”

He ignored her and looked in the mirror at the reflection of a cherry tree in the back yard that was covered with snow and wished he was skiing at Bear Mountain. Not wanting to go the office and getting his clients' calls he told Judith, "I am going to take the day off and relax."

“You can't do that,” she responded in an angry voice. “It’s tax season and you need to be in the office early.”

“I’m tired of working eighty hours a week.”

“It's the reality accountants have to face in tax season.”

“If I was a college professor I wouldn’t have this problem.”

“Why bring up the past again? It serves no purpose.”

* * *

Johnathan stood on the train platform anticipating another hectic day in the office. When the train doors opened he realized no seats were available and decided to drive to the office located on Park Avenue in Manhattan. Preoccupied, he walked through the snow-covered parking lot. When he was ready to open the car door, he stepped on a sheet of ice and almost lost his balance. At the last moment he managed to gain it back by grabbing the roof rack. ‘*The day is staring off on the wrong foot,*’ he told himself while getting into the car. At that moment he remembered his dream about the Springer Spaniel and was upset the camping vacation in the West never materialized. Upset again, he turned the car radio to station WQXR hoping it would calm his nerves. It played Vladimir Ashkenazy's Chopin Etudes. The music lowered his stress and he managed to relax. After a short hesitation about what highway to take, he decided to drive on the Grand Central Parkway, remembering past experiences of finding the Long Island Expressway one big parking lot. Johnathan enjoyed listening to the music and told himself that one day he would fulfill his wish to visit the National Parks. All of a sudden, he saw a traffic jam ahead. The police car's revolving lights and the tow truck next to it indicated that there had been an accident and it would be a while before the traffic started moving.

‘*I should have taken the train,*’ he told himself while opening the sunroof. The blast of cold air made him wish he was in the country skiing instead of driving to work. Upset he picked up the cell phone and called the office. Dianne answered and asked, “Where are you?”

“I’m stuck in traffic on the Grand Central Parkway and will be late.”

“You got three urgent calls from...”

“There’s nothing I can do about it now. I’ll call them when I get to the office.”

Before she was able to reply Johnathan hung up, sorry he had phoned. *‘I didn’t need the additional stress of hearing that my clients were already calling,’* he told himself, holding the steering wheel tight and looking at his white knuckles. The back-up lasted thirty minutes before the accident was cleared.

Johnathan was preoccupied and it resulted in his passing Exit 10W on the Grand Central Parkway that would have taken him to the Midtown Tunnel and ended up on the Triborough Bridge. His anxiety level increased when he saw the East River Drive sign that would have taken him to Manhattan and told himself, *‘I should take the day off and head to Bear Mountain where I’ll be able to relax and won’t have to deal with my clients’ calls.’*

Relieved, he picked up his cell phone and called Dianne. She sounded anxious and asked, “Where are you? You got five more calls from clients saying they must speak with you as soon as you get to the office.”

That confirmed the fact he had made the right decision and told her, “I don’t feel well and won’t be able to come to the office today.”

Before Dianne had a chance to reply Johnathan disconnected the line and turned the phone’s power off.

* * *

When Johnathan drove over the George Washington Bridge he changed his mind about going to Bear Mountain. Instead, he took Route 80 West and drove fast, enjoying the cold air that came through the open sun roof. His mind drifted to thinking about his current reality and he asked himself, *‘why did I become an accountant instead of getting my PhD and teaching history in college?’* At that moment his father’s voice rang in his ears: *“You won’t be able to make a decent living teaching history. You should become an accountant and join my firm.”*

Johnathan continued to obsess about his father and didn't realize how much time had passed until he saw the sign Welcome to Pennsylvania. *'Should I turn around and go home?'* he asked himself. At that moment he heard a small voice in his head say, *"You always wanted a sports car. If not for the mortgage and tuition for the children's private school, you would be driving a white BMW model Z3 two-seater convertible instead of the gray four-door Acura with a sun roof."*

* * *

Tired, Johnathan decided to find a place to stay for the night and drive home the next morning. On the right side of the road he saw a vacancy sign for the Marriott Suites Inn.

He pulled into the parking lot, picked up his cell phone to call Judith and tell her where he was when he realized it was turned off. The missed call indicator blinked and he figured Judith must have called. *'You have one new message,'* the metallic voice told him. He entered his security code and heard Judith's panicky voice, *"Johnathan, where are you? I called the office and they said that you didn't feel well and decided to go home. Please call me as soon as you get this message."*

His hand shook while holding the phone, trying to make up his mind if he should call and reassure her that he was okay. After a slight hesitation he told himself, *'I'll call Judith after I get settled in my room.'* Relieved, he pulled into an available parking spot near the office. The slim, attractive young blond woman behind the reception desk gave him a warm smile when she said, "Welcome to the Marriott Suites."

'The dark blue suit matches the color of her eyes' he told himself before replying.

"I would like to get a room for the night."

"That will be \$150. How would you like to pay for it?"

"With my American Express card."

* * *

Johnathan was in the room when he heard the small voice: *"You better call Judith and tell her that you won't be back before next weekend."*

His heart was throbbing when he pressed his cell phone speed dial “4” that had his home number programmed into it. Afraid to hear what Judith would say he disconnected the line after hearing the first ring and told himself *‘I won’t be able to explain how I ended up in Pennsylvania.’* Upset about not being able to build his courage to call, he decided to take a hot shower, hoping it would relieve his anxiety and help him make the call. He was drying himself off with the large towel that was hanging on the bathroom rack asking himself in a loud voice, *‘Am I making a mistake staying here for a week?’*

He was watching the local nightly news often glancing often at his cell phone and hating himself for not being able to make the call. The news bored him and he fell asleep dreaming that he was driving a white BMW convertible model Z3 on a dark curvy road in the mountains with the top down and the cold wind blowing in his face.

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In the morning he woke up disoriented not knowing where he was. After taking a hot shower, he turned on the cold water hoping it would help him build his courage to call Judith, realizing she must be panicking about what had happened to him. Ready to call, he picked up the phone. Before it rang he changed his mind and disconnected the line, asking himself if he had made the right decision to stay another week. Johnathan contemplated what he should do about his client’s emails when he heard the small voice, *“Let Bruce, your partner, respond to their emails.”*

Satisfied, he deleted his emails and emptied the deleted emails' folder, eliminating the temptation to reply later.

After checking out of the hotel he sat in his car wondering how Judith was doing. Without realizing it he picked up the phone and dialed his home number. At the moment he heard the first ring the little voice said, *“hang up before Judith picks up the phone. She’ll tell you to come home. Remember the stress in the office and the family’s weekend activities. Judith doesn’t experience financial hardship. She has her bank branch*

manager position's salary. You're finally able to fulfill your old dream to travel without being saddled with family and business obligations."

For the next ten minutes he stared at the phone, unable to make up his mind if he should call or not. At that moment he remembered his dream about camping at Two Jack Lake, visualizing the turquoise blue water, the mountains covered with snow tops in the background and heard the dog owner's voice, "*Brandy feels all the water in the world belongs to her.*"

At that moment he decided to continue with his trip knowing that if he didn't he'd always regret not achieving his dream. On his way to Yellowstone's northern gate he passed Bear Tooth Pass and stopped at Bear Lake. The glacier lake, with its turquoise Caribbean color surrounded by mountain tops covered with snow, made him wish he had his family with him. He took his cell phone out of his pocket and called home. Judith picked up the phone on the second ring and said "Hello." Hearing her voice made him sad. Unable to say a word, he hung up and felt his heart pounding. It made him wonder again if he was making a mistake but realized he couldn't go home to face the stress in the office and the weekend family obligations.

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After spending a week at Yellowstone looking at the exotic scenery and the wild animals, Johnathan headed for Bryce Canyon. The Canyon's soft chalk rocks contained iron ore that the wind and water made it look like a giant chess board of multiple colors. When the sun, a big orange ball, was setting over the horizon it gave him the illusion that the rock formations were on fire. At the gift shop he bought a beautiful postcard of Bryce Canyon's rock formations that had been taken at sunset. He planned to mail it to Judith and wrote, "*I'm visiting Bryce Canyon. When I return home, I will explain everything.*"

Unable to drop the postcard in the mailbox he told himself, '*I'll mail it tomorrow,*' and sat in the car staring at the postcard for a few seconds before placing it in the glove compartment. After starting the car engine every morning, he took the card out of the glove compartment, still unable mail it. After obsessing about not being able to send it

for a week, he took it to his hotel room, ripped it into small pieces and flushed it down the toilet.

* * *

Jonathan was sitting in the hotel restaurant staring at the menu unable to decide what he should eat, when the hostess walked over to his table with Bruce, his partner and best friend.

Unable to hide his irritation he asked him, “how did you find me?”

Bruce chose his words carefully, “You’ve been followed by a detective since the office received your first American Express bill. He was ordered not to contact you and kept our managing partner and Judith informed about what you were doing. She wanted to contact you a couple of times but decided not to, feeling you would come back when you’re ready.”

Jonathan, relieved Judith knew he was well, told Bruce where he had been and what he saw, avoiding saying why he had chosen to make such a drastic move.

Bruce realizing Jonathan’s discomfort said, “You must be wondering why I came.”

“I wish you hadn’t come.”

“The reason I came is because David’s Bar Mitzvah will take place in March. Judith asked if you’re planning to attend it.”

Jonathan’s mind raced before he was able to say, “I know my disappearance caused everyone great agony. The reason I used the American Express card was to leave a paper trail behind me. I’m aware of David’s Bar Mitzvah. Please tell Judith that in a couple of days I’ll start my trip back. I need the time to get used to the idea of returning home.”

“What happened?” Bruce asked. “I’m surprised you behaved like this.”

Not knowing where to start, Jonathan ordered a cognac for both of them, trying to postpone answering why he left the way he did. Bruce, agitated at not getting a response, said, “When Judith told me you didn’t come home it scared the hell out of me.”

“I’m sorry. I didn’t plan it in advance. I was driving to the office when I realized that I couldn’t face hearing my clients’ complaints. Last month I turned forty and feel I missed something out of life.”

“Why didn’t you speak to me about it? We’ve been best friends since childhood and never kept secrets from each other.”

"As you know, I was in graduate school when Judith and I got married. After I got my MBA we were supposed to take a month's camping vacation to the National Parks. It didn't happen because Judith got pregnant with David. Before I got used to the idea of being a father we had Rachel. Despite the fact that we had spoken about having children, I was surprised how it affected our lives. When I got to the station that morning, I simply felt I couldn’t board the train and decided to drive to the office, hoping it would relieve my anxiety. Without realizing it I ended up on Route 80 heading west. After driving a few hundred miles, I decided to pursue my unfulfilled dream to visit the National Parks.”

“You didn’t look happy when you told me that Judith was pregnant with David and I wondered how it was affecting you. Since we were young you always spoke about visiting the National Parks but I didn’t think you’d leave everything behind and run away. I hope you’ll come back to Judith and rebuild your life.”

* * *

The trip back was difficult. “*Call Judith and tell her that you can’t come home,*” the small voice told Jonathan. Despite this he kept driving, telling himself he could no longer escape his responsibilities. When Jonathan visited the Gettysburg Memorial Park he called home and heard Judith’s taped voice on the recording: “*We’re not home, please leave a message and we’ll return your call.*”

He felt his heart throbbing when he left the message, “I’ll be home tomorrow night and explain everything. I hope you’ll understand.”

As soon as Jonathan hung up he heard the small voice say, “*Don’t go home. You’ll be returning to the life you ran away from.*”

* * *

It was dark when Jonathan arrived in his neighborhood. All the houses' windows were lit and he visualized the families having dinner. He entered his home's driveway, fighting the desire to turn around and drive back to the National Parks where he had found his happiness. Unable to get out of the car he left the engine running. Judith saw the headlights and expected him to come in. When he didn't, she came out of the house and stood on the porch looking at him. They stared at each other and neither one moved. After a few moments Judith walked down the steps and came to the car. Jonathan lowered the window and looked at her, unable to say a word. She stared at him and hesitated for a second before saying, "Are you planning to come in or stay out all night?"

Her words increased his anxiety. Not knowing what to say he just stared at her, unable to respond. Judith, realizing he couldn't make up his mind, turned around and slowly walked back to the house. Jonathan closed the window, backed out of the drive and drove away. By the time he reached the Grand Central he visualized Judith sitting in the living room with his children, explaining why he hadn't entered the house.

"I must go back and explain to Judith what happened," Jonathan told the small voice who encouraged him to keep driving. At the Triborough Bridge he sat at the toll booth staring at the toll collector unable to continue driving.

"Is something wrong?" he asked, surprised by Jonathan's behavior.

"I missed my exit and need to turn around."

The toll collector got out of his booth, stopped the incoming traffic and waved his hand for him to turn around.

Jonathan back in the driveway, again stared at the house from the car. Judith saw the headlights and stood by the large living room window looking at him. He turned off the engine and forced himself to get out of the car, climb up the porch steps and enter the living room. They looked at each other when he forced himself to say, "My disappearance had nothing to do with you or the children. When I got to the train station I realized that I couldn't face another tax season."

Judith didn't respond, turned around, set the table with two plates, forks, knives and napkins and placed the food on the table. Jonathan stared at her feeling he was looking at a stranger.

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The next morning, after having a sleepless night, Jonathan drove slowly to the train station. He kept questioning whether or not he had made the right decision to come home. When he arrived at the station he wondered what to do and sat staring at the car clock that told him the train would arrive in fifteen minutes. Reluctantly he unfastened the seat belt, took out the ignition key and opened the door but wasn't able to get out. The train whistle made him decide to drive to work. He wasn't in the mood to meet people on the train who would ask where he had been.

Convinced that driving was a better option, Jonathan left the parking lot and headed toward the Grand Central. This time the traffic moved fast. he opened the sunroof, enjoying the air blowing into the car, and listened to WQXR playing Chopin's Nocturne. Ahead he saw the sign for Exit 10W that would take him into Manhattan and heard the small voice say, *"don't go to the office. Cross the Triborough Bridge and head back to the National Parks where you found your happiness."*

These words reminded Jonathan of the seven days rafting and camping trip that he took on the Colorado River. He envisioned the sunset that painted the large rocks orange red and wished he was back in the West. *'Should I head back to the National Parks or go to the office?'* he asked himself, trying to ignore the voice that kept telling him to head West.

Unable to make up his mind about what to do, he crossed the Triborough Bridge and saw the sign for the East River Drive that would take him to Manhattan. The small voice kept urging him, *"keep driving and head to the National Parks where you'll be happy."*

'Should I fulfill my promise to attend David's Bar Mitzvah or drive to the National Parks,' Jonathan asked himself while staring at the FDR Drive sign that would take him to his office in Manhattan.