

Hell Audit or Death and Taxes

by

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Martin walked home from work. It was an act of economy, for his rent was due and he didn't get paid until the end of the week. Martin worked in a small brown office, wore small brown leather shoes, and carried a small brown shoulder bag with an even smaller brown bag inside that usually held his lunch. His job involved pushing a lot of paper, but if you asked him precisely what it was all day he couldn't really describe it in any succinct way. There were small columns of figures and something to do with shipping, and a lot of things that were always being misplaced, which then had to be found again. In a perfect world there would be no work and Martin could curl up in a ball under a big blanket and wait for it to all be over. But there was little succor forthcoming for such a man, and so Martin got up and went to work, every single day.

Martin's apartment was in a solid brick building on the other side of the park. It was a squat low-rise inhabited mainly by pensioners and immigrants. Tonight, as he walked into the vestibule, he saw Mrs. Armstrong, getting her mail. She was in her pajamas -- Mrs. Armstrong always wore her robe and slippers to get the mail, every day at six o'clock. "Hello Martin," she said. She stared at him with her glass eye; her real eye wandered off into the distance, for it was a lazy eye. "Good evening, Mrs. Armstrong." She was a creepy old crone, but pleasant enough. From time to time she would bring Martin soup or stew she had made, and he would throw it all down the drain in the kitchen sink and bring the pot back to her hanging it on the handle of her door in a plastic bag. Once she brought him spaghetti and meat sauce with suspicious looking sausages. He ate the spaghetti because it was in the box and it was still sealed.

Mrs. Armstrong trembled and shook her way up the stairs. Martin was worried he'd have to offer her his arm. Instead, he just walked very slowly and awkwardly up behind her. His feet were cold and wet and he wanted to get home, but it was impossible to pass her. And so he shuffled along while she blathered on about the other old people in the building. Someone had called the city to complain about the heat, etc. He feigned interest and wished her goodnight, opening his door as quickly as possible.

In his dim room he noticed an unfamiliar blinking red light. It took him a moment to register that it was the light on his answering machine. He hit play and listened to the message: "Hello Martin, it's Bob Jenkins. Long time no speak. Listen, I've got something to discuss with you. I'm going to be at the Little City

Café tonight at seven-thirty and I'd love it if you could join me. Actually, I really need to see you there. It's kind of important. Try to make it. It's important. That's all. It's Bob Jenkins."

A cold sweat broke loose and ran amok under his shirt. It couldn't be Bob Jenkins. He replayed the message and had to sit down, his face as white as Mrs. Armstrong's chignon. Bob Jenkins! It was impossible. Literally, figuratively, physically – metaphysically – impossible! But a third replay confirmed what he knew all along: it really was his voice. It was indeed the voice of Bob Jenkins.

With some difficulty, for he was badly out of shape, Martin knelt on the ground beside his bed and pulled out a box. He pulled out a newspaper clipping dated September 17th, 1994. "Banker Burned in Biz Blaze," it read. The story below detailed how fire gutted Jimson and Sons Light Fixtures on Midwood Avenue and claimed the life of accountant Robert Jenkins who'd been visiting the office on a routine audit. The proprietor had escaped with only minor lung damage and retired comfortably, since the store had been heavily insured.

Turning the clipping over and over as if looking for reassurance, or proof that he was somehow not insane, Martin tried to figure out what to do. Should he meet this guy? Should he meet this disembodied voice from beyond the grave? And if he did go, what should he wear? Feeling -- for the first time in his life -- what other people knew to be curiosity but which he couldn't exactly understand or describe, he decided to meet the voice that claimed to belong to his dead friend. This might prove to be a more interesting than average Thursday night. Not only was it dark and stormy and filled with voices from the dead, but the Little City Café was quite trendy and he hadn't been there before.

Martin changed into his other pair of shoes, hoping he wouldn't be miserable tomorrow with nothing but two wet pairs of shoes. "What's the point of working," he thought, "if you can still only afford two pairs of shoes?" Very wisely, he remembered his umbrella.

Bob Jenkins was the same as ever. Slender and gangly with sloping shoulders and thin light brown hair, he had a Midwestern American-Gothic-in-tapered jeans look to him.

"Where have you been all this time?" asked Martin as he embraced him in an awkward hug.

“I’ve been busy,” Bob replied. “Tons of work. Mountains.”

Martin frowned, but said nothing. He wasn’t sure how to broach the subject. Bob was behaving as though no time had passed.

“How’s Ginny,” he asked, sipping his Corona.

Martin goggled. Ginny had been out of the picture for years. He realized with dismay that he’d never had another real girlfriend after her.

“Fine,” he said. He assumed she probably was.

“And how’s work?”

“Boring.” This was true. “And you?”

“Well, like I said, busy.”

“Oh. Right. Seen any good movies lately?”

“Nah. I feel like I haven’t been out of the office in about ten years.”

Martin nearly choked on his beer at that.

The rest of their conversation passed surprisingly smoothly, aided by a few Coronas. Martin eventually confessed that he was no longer seeing Ginny, Bob confessed that his workaholic ways were keeping him from really finding the right girl, and they both admired the ass on the female bartender, knowing they would never in their lives get any closer to an ass like that than some high resolution porn. It occurred to Martin that Bob had died before the advent of internet pornography, and he felt sorry for him. At no point could he bring himself to ask Bob what had really happened in that fire, or approach the subject of him possibly being dead.

At the end of the evening, Bob said, “Walk me home, Martin. I don’t live far.” Usually such a request from another man would strike Martin as strange, but he was a little buzzed and admittedly happy to have his friend back. He was also curious – there was that feeling again! – to see where Bob was living. Bob led Martin past the park, down Fifth Street, and through the great Neo-Gothic arch of Trinity Cemetery. They walked through the whimsically-named lots (“Pasture

Place,” “Eternity Avenue”) and stopped in front of a minimalist grey marble slab simply engraved with:

ROBERT JENKINS  
1969 – 1994

Martin stood there wondering, mainly, how Bob succeeded in getting in and out of the grave without disturbing the topsoil, when his friend turned to him, gently grabbed him by the shoulders and said, “Martin, listen to me. You and I have been friends for years, right?” Martin nodded mutely, unsure where this was going. “So you won’t take this the wrong way but ... I have to tell you something you probably don’t want to hear.” Visions of death danced before Martin’s eyes. So this was it – this was the meaning of the visit from beyond the grave. It was a portent of his own death. The great big duvet in the sky was calling him home and he would never worry no more. So this was the end of him! Tears of joy and self-pity sprang simultaneously to his ducts.

Bob pressed an envelope into Martin’s hands. He opened it slowly, cautiously. “Dear Mister Macdonald, We are writing to inform you that there are inconsistencies on your tax return for the year ending 1994 and that we have performed an audit. You owe an additional \$3,437.26 – ” Martin looked up in disbelief. The letter was signed “Robert Jenkins, Claims Adjuster, Internal Revenue Service.”

“What!!?” Martin bellowed this part. His face was aubergine.

“I’m sorry, I was waiting for the right time to tell you.”

“But ... but ...”

“We don’t get to choose our cases, if it makes you feel any better.”

“No it doesn’t! How could you do this!”

“I went over your return again and again. But it’s correct, I’m afraid.”

“I don’t have to listen to you! You’re dead!”

“That may be true, but work is work and it has to get done by somebody.”

“This is insane! I’m getting out of here!”

Martin attempted to run for it, but tripped over a votive wreath. Bob was on him in a second. He pinned Martin to the ground. Martin struggled, grunted, and shoved the dead man off him. He grabbed his umbrella and drove the pointy end of it right through Bob's heart, impaling him atop his own grave.

"You can't kill me, you know," Bob said quietly. "I didn't want to do this, but I'm afraid you have no choice. Either you bring me a check, or you'll have to call our toll-free service number and set up a payment plan. I'm sorry, my friend." Bob turned his head and wept. "You can't fight us, Martin. You know you can't." Bob ripped the umbrella out of his chest and plunged it into Martin's gut.

With every ounce of strength he possessed, Martin ripped the umbrella from his abdomen and staggered out of the cemetery as fast as he possibly could. Moonlight threw eerie shadows over the sleeping town and followed him all the way home. It was half past midnight when he let himself in through his front door. How could this have happened? He couldn't make sense of the night's events. His head whirled and he wished he kept Scotch around the house. That would have been a good, manly, reassuring thing to do. The image of his friend's distraught face haunted him.

Martin looked at the bill his friend had given him. This had to be some kind of hoax. It was impossible. The toll-free number was written on the bottom of the bill. He grabbed an old t-shirt and put it to his stomach to stanch the bleeding. He picked up the phone and called the toll free line, punching in his social security number when prompted. "You currently have a balance of \$3,437.26 on your account," said the disembodied automated voice.

Sometimes in this life there is nothing you can do; you have to know when you're beaten. Martin knew this as he reached into the desk drawer for his checkbook, wrote a check for \$3,437.26 and placed it in an envelope. With the very last ounce of strength, for his life was rapidly flowing out of him through the hole in his gut, he stumbled down the stairs, down Fifth Avenue and back into the cemetery. He laid the envelope with the check in it upon Bob's grave, and died.

The End