



M.P. Fitzgerald

MEMOS FROM THE WASTELAND!

By M.P. Fitzgerald

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Thank you for supporting my work.

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Author's Note:

Contained in these pages are memos, letters, diary entries, and distilled lunacy from the survivors of the nuclear holocaust. Only the IRS has survived. You have been warned.

UNDELIVERED



Dear Arthur,

No one told me that it was still raining ash.

I can't exactly say what I expected to see when we came topside. I knew that the world in which I was raised was gone. I knew, intellectually, that the United States would be decimated. I remember discussing Hiroshima and Nagasaki in my history classes. I remember learning about the shattered and radioactive concrete, I recalled learning about people's shadows being burnt into the walls from the brightness of the blast. What I am trying to say, is that I knew that we were not going to be greeted with sunshine and rainbows. But no one told me that it was still raining ash. No one told me about how silent it would be.

I realize how foolish this is. There is no one to deliver this message to you, despite the mad belief from the other auditors that the Post Office is somehow just "dropping the ball".

Even if it were delivered, you are still too young to understand most of this. I still cannot believe that they expect you to be working this young. You just learned how to count. You are not old enough to realize that daddy is not doing this on purpose. Believe me, son, leaving you and the IRS's bunker is the last thing that I wanted to do. I honestly hope that the image of you begging me to stay, accusing me of leaving because I did not love you, that that terrible memory is not the last one I have of you. But, well, I guess I would not be writing this letter otherwise.

I don't know how you are going to get this letter. Maybe you will come across it on your own excursion topside. Maybe I will get to deliver it to you in person. But I doubt it.

They want me to count heads. The world has ended, the IRS *knows that*, but what else are they to do? We do not know it for sure, we have not been contacted by anyone else in the government, but right now, it looks like *we are the government. All of it*. The IRS either has some damn good foresight with their detailed reclamation efforts, or are incredibly naive, but the mission is still the same. *The Emergency Operations* manual clearly states that in the event of a nuclear war the IRS is to conduct a census of the population and resume tax efforts to help build back society. Any employee of the IRS regardless of pay grade or job can be reassigned for any duty deemed necessary in the state of an emergency. That's how your old man was promoted from janitor to auditor. Funny that none of the higher-ups have joined us. (Linked Comment)

So, please believe me that daddy did not want this. Our place in the bunker has always been tenuous. They made themselves very clear: if I wanted to stay employed with them, I had to go out and count heads. If I didn't I'd get the boot, and I would have to take you with me. You would have to leave the only safe place in the world. The only place with electricity. The only place with clean water. They have to

know that being fired is akin to banishment. God help us if they are as stuck to their bureaucratic ways as I fear them to be.

The thing that I could not admit to you then, is that daddy knew that either way he was probably going to die. There are so many things that can kill me up here. Radiation, sickness, dehydration, starvation. We have not seen any animals yet, but if they survived the destruction of the world they are going to be as hungry and desperate as we are. So this was my choice: die topside and watch my precious boy die too, or die alone knowing you were safe. It was a no-brainer.

It is not fair that you will grow up without me. It is unfair that your mother did not make it to the bunker in time. Everything about this world is unfair, maybe that is a good lesson to learn so early on. Maybe I am the one at a disadvantage learning so late in age.

So, as I write this, ash falls from the sky like morbid snow. As I write this I have seen more skeletons than I have met people in my life. We spent a week combing the pieces of the city that did not make our Geiger counter screech. We found no one. We are trying the country now.

What scares me son is what is left of humankind, what is ultimately our legacy, is not the grand things I hoped they would be. No one told me that the golden arches of McDonald's still stood. I know that this is something that you *will not* understand, but that is truly horrifying.

Future excavators won't find the pyramids. They won't find an ancient copy of the Torah hermetically sealed. The milestones of our human culture and the grand things that we accomplished that could stand for our greatness, that could truly represent our potential for good and are genuinely inspiring, they won't be the first things they see. No. It will be the immortal plastic bottles of Coca-Cola that they will

dig up. They will find dilapidated billboards for a reality TV show about a billionaire's harem of desperate and failed actresses. They will find the golden arches of McDonald's on every corner in every city.

As I walked through the dead city we once called home, I have to wonder how we will all be judged by history. Will there be any context for these things? Will they just assume that these buildings that share a symbol and advertise happiness to be temples? Churches? *Would they be wrong?*

We did not leave behind a testament to humankind's greatness. I saw little evidence of what was good of us as we sifted through rubble, ash, and bone for canned food. Our intelligence, our wisdom, our capacity for kindness and compassion? They can't be found. But our capacity for willful ignorance, cruelty, and hatred, that is on full display. It always was, I suppose. No one told me that the city would look like a winter morning as ash fell from the sky, but as I watch it I cannot be surprised that it came to this. Was there any other conclusion for a species that built more Starbucks than schools? For a community that required consumer debt, ignored racism, and insisted that *The Apprentice* was a good show.

The Apprentice was not a good show, Arthur.

We never stopped to consider exactly what our children would inherit from us. At least not as a culture. We never thought about any of it. If things did not *literally explode in our faces*, if society kept on chugging, was *this* something I could be proud of handing to you? My generation, the ones before it too, we inherited a world where scarcity was merely a tactic to keep a class of people out of power. Half of the things from *The Jetsons*, half of the things from *Star Trek* had been readily available for purchase as consumable products for years. The golden promises of the future, the things held by Vulcans and robot maids, all of it available in twelve different

colors, all of it sold by Apple. We inherited shiny things and greed.

You, my son, have inherited a wasteland of fear and loathing. Assuming that you are not the last generation, which might not be a fair thing to assume, I can't imagine that your generation will leave anything behind but desperation. For this, I am truly sorry. I wanted you to go to college, to be the first McDowell to hold a degree. When your mother first held you with pride, we saw nothing but good things ahead of you.

How delusional were we?

I write this to you, knowing full well that you may never see it, on the eve of our first contact with our fellow man. We spotted them a day ago, saw their camp fire's smoke rise out of the rubble on the horizon. It is our job, maybe even duty, to go to them, to these people who survived the blasts without a bunker. To these people who actually saw the world burn. Tomorrow, we go to them as representatives of the old world. To remind them that their taxes are late.

I know fear. I've known nothing but fear since the bombs fell. But we had food in the bunker. We had water that was not irradiated. These people have had to sift through derelict plastic bottles and bones to find tiny morsels of food. How desperate will they be? I've known fear, but them? They know desperation. The others, the ones that were auditors *before* the bombs fell, they are nothing but optimistic. I am not. They will kill us, Arthur. They will do so because they need to survive. We have everything, they have nothing. It is an old equation for bloodshed that never fails.

I've convinced the others to wait. Told them that we should not bother them until morning. They have agreed, but only because they insist that it is outside of business hours. I am hoping that we lose them. Maybe they will leave and go scavenging somewhere else, maybe I can live another day and

hand deliver this to you. This letter that you cannot understand. But I know that they won't. I know that *I* won't. I know this because we incubated cruelty and ignorance while everything was new, while everything was still thriving. We reap what we sow.

Arthur, there is so much that daddy wants to tell you. So much that he wants to teach you. Shave with the grain of your face. Make eye contact when you talk to people. Crying is not a weakness. Always say please and thank you.

I love you son.

But most of all stay away from *The Apprentice*.

INTERNAL MEMOS FROM THE IRS BUNKER



3.2, 20 years after The War.

As this fiscal year comes to an end it is important to remember that as Federal Agents, we are likely going to be the only part of the government that most citizens will interact with. As such, remember that you are, to the majority of those being audited, the very face of the United States government. They don't have to like that you are there (very few will when being audited), but that doesn't mean that they won't like you. It is important that you represent yourself to the best of your abilities, here are a few things to keep in mind:

1. Make sure your hygiene is impeccable.
2. Remember to smile, be friendly!
3. Wear the appropriate clothing, you are working, make sure you look like it.
4. Be respectful.

This last point has been an area of contention for many auditors who survive going out topside. It is a sad reality that many of you have to be escorted and protected by Enforcers. The outside world has become a very dangerous place, and much of our government has passed the buck on to us. Just remember, those citizens are exactly that: citizens. They have a right to their property (so long as they are paying their taxes) and they have a constitutional right to own firearms. Respect is your first line of defense out there.

With that said, there are certain provisions and office supplies that we are running low on. It is always important not to waste these items, as soon we will have to ration them out sparingly. With the New Economy it is acceptable, even encouraged, to substitute the collection of US currency with items for barter. Be on the lookout while you are out topside, the following items are worth double their value until provisions are at an acceptable level:

1. Pens, black or blue ink only.
2. Stamping ink, blue, black, and red.
3. Feminine hygiene products (tampons, maxi pads... etc.) **worth triple.**
4. Coffee filters.
5. Toilet paper **worth triple.**

Of course, the citizen gets to decide what he/she uses to pay their taxes. If they have one of these items, and they would rather pay with bullets or something else of value, this is their prerogative. With that said, you can definitely suggest what they use to pay their debts to the federal government. Don't push them, but make it clear how much less you will need to collect if one or more of these items is used to pay their taxes. Of course, in the unfortunate case of the citizen's death upon collection (a very grim and unfortunate reality of

today's auditing efforts), you may use your discretion on what items to take.

Never take more than what is owed.

Keep all of these things in mind and be safe out there!

3.9, 20 years after The War.

Another Caravan has set up their stations for trading (now that they have been audited) and it is imperative that you remember that no amount of SPF protection on a sunscreen can keep you safe from the fallout radiation poisoning much of the United Wastes. Those who make such a promise are charlatan hucksters hustling quackery at the expense of your naiveté. There are many things that these caravans offer that can be of use (returning caravans are bringing back pens and paper) and their wares and business acumen have been of great benefit to the continued operations of the Internal Revenue Service. However, many of these citizens have made a living selling various kinds of "snake oil", and an "SPF 900 Sunscreen and Radiation Protection Kit" is a known (and maybe timeless) trick of theirs.

The only thing that can keep you safe from radiation is a leaded radiation suit (available only with the approval of someone ranking as Deputy Commissioner of Operations or higher and with a properly filled out form 16-C which is printed on mauve and not the mulberry that form 16-B is printed on) and your standard issued Geiger Counter. The perfectly easy saying to remember is: "if your counter clicks continuously, confer to count your ceasing step!" or your "six C's!"

3.14, 20 years after The War.

This memo is in response to the outcry associated with the withholding of leaded suits given the recent unavailability of form 16-C. The Internal Revenue Service prides itself on transparency and accountability, as such, it is important to the higher grades in the bunker to let you know about the issue at hand, and with full disclosure.

It is an unfortunate reality of the United Wastes that many tribes and settlements set up their camps near, or on radiated areas, being fully unaware of their dangers. This is either because of the rampant illiteracy that permeates the first generation "wasters", or because they lack the equipment to detect it. Of course, these settlements and camps do not last long, but they may last long enough that you, as an auditor, will have to visit them for the auditing and collection of taxes. With this in mind, the heads of the IRS have done their best to provide the proper equipment to keep you safe in this endeavor. Our resources are limited, however, and thus form 16-C came into circulation to allow the leasing of our leaded suits.

Unfortunately, the mauve paper stock that has been assigned to form 16-C is no longer in stock. This has led many to erroneously file a similar form (16-B), even though it is clearly printed on mulberry and not mauve. These requests have of course been denied due to the discrepancy. This system has been put in place for a very specific reason and we hope that this is recognized. The Deputy Commissioner of Operations, Henry S. Boyd recognizes the necessity of a leaded suit when dealing with radiation, and is taking measures to ensure that this problem is resolved.

Of course, no requests for the suit will be approved until we can replenish our stock of mauve paper.

3.21, 20 years after The War.

The following items are worth double (or more) of their amount. Keep an eye out for them while you continue to make the IRS proud and audit the United Wastes:

1. Pens, black or blue ink only.
2. Stamping ink, black and red.
3. Feminine hygiene products (tampons, maxi pads...etc.)
4. Coffee filters.
5. Toilet paper **worth triple**.
6. Mauve paper stock **worth triple**.

Also: Happy Birthday Susan Cardenas!

3.28, 20 years after The War.

The most recent excursion to the tribe of people that set up camp out in the dust plains was very successful. The professionalism and efficiency displayed during that audit were admirable! Unfortunately, the irradiated dust storm that engulfed our auditor was disastrous. To the family of Susan Cardenas, we offer our condolences and respect.

RABIA'S DIARY

IRS Enforcer



20 AW. November (*probably*)

"The beast was given a mouth to utter proud words and blasphemies and to exercise its authority for forty-two months. It opened its mouth to blaspheme God, and to slander his name and his dwelling place and those who live in heaven. It was given power to wage war against God's holy people and to conquer them. And it was given authority over every tribe, people, language and nation."-Revelations.

Moonless night in the cold dustlands had brought fear in the morning. The horizons spoke of no evil, yet we met the sleazy bastards anyways. Indeed, what hope is there for the wicked if the Internal Revenue Service has survived the hatred of fusion that has baked this godforsaken earth?

I was not the first to see them, a fact that eats at my pride and is only true because of the night of wild drinking I had just finished. The caravan's Shepard will surely remind me of these truths, but he is a geek with too much power and would do well to follow his own advice.

The swine were not on the horizon, because the clever

bastards were beneath it. Holed up in a massive prewar bunker built solely to keep the old government's money counters well and alive. We had nearly set up camp right on top of them. The robbing started almost immediately.

Savage Henry was the first to greet them, and he did so with a heavy loaded magnum .45 to the face. An unknown sniper answered back with a burst of dirty thunder, and Savage Henry finally met his fate before he had any breakfast. Good riddance! The pig was always trying to get into my pants, and it is only because of my "fly swatter" that he did not do so forcibly. He will be missed, I am sure, but after the way he leered at mother and I before she died, there will be no weeping from these eyes.

The only reason that chaos did not erupt then was because too many of us were sleeping, and the ones that were already awake could see that we were surrounded.

"We are from the government," they told us as if that would settle the score. We met them with a savage suspicion and loathing. "We are here for an audit."

Indeed.

And why not? I have seen stranger things in the United Wastes. Weirdos, psychopaths, slavers and cult leaders reign supreme out there. Why not a bureaucratic government agency that did not get the nuclear memo everyone else was rudely handed? Our caravan has survived for this long only because of our stubborn ability to adapt. We learned to shoot at raiders on sight, learned to outgas pirates, and learned to give slavers a wide breadth and to never trade with them. The IRS wants to audit us at gunpoint? Always give the government what it wants, the answer "no" was never an option. So we adapted.

Pencil-necked geeks climbed out of holes like H.G. Wells' *Morlocks*, carrying clipboards in hand, and armed muscle by their side. To a girl with a hangover, this was more surreal

than the blotter acid she ate just days before. Questions were asked, about the nature of our trading, how much we had made in bartering, how many of us there were... all of it rapid fire before we could get our heads straight. When their number crunchers came up with a figure, they demanded that we hand over a percentage of our calories or an equivalent cache of goods of the same value. This was no ordinary robbery. Being one of the few left in the caravan still able to read after mom died, I elected myself to explain to the Shepard what "percentage" meant.

Considering that the last robbery we ran into left half of us dead, this was a pretty good day.

As if the howling madness we had just witnessed was not enough, they then offered their wares for trade. "Most of our taxpayers don't survive the audit," said an IRS agent, looking starkly clean against our dirty selves. "You all seem like fine and good citizens, no reason why we can't open up our stores!" he said amicably. After checking our weapons at the door, we were led down to their first level.

I have never laid my eyes on more wealth and supplies in my life. Food, first aid, books, cigarettes, booze, more booze, bullets and everything else that should be in a young woman's dowry, and all of it intact.

It was glorious.

The mood of the caravan turned from fear and loathing into jubilee and greed faster than a woman hits a jackpot. We had found the world's only oasis, and they were *hiring*.

The IRS agent mentioned it offhandedly, but a detail like that is never thrown out there by a trained salesman for nothing. They had everything they would ever need, more even. What thing of value did we have that was dwindling? Our biggest resource was the one thing they coveted the most: people. The United Wastes is deadly to even the most

prepared and armed, and they were going around knocking on trouble's door *on purpose*.

It would not be a safe life if I left the caravan for their dirty deeds, but what life in this horrible world is? Better to be the one knocking than to be the one with a target on her back. At least here in this concrete paradise they have something called *Human Resources* (which surprisingly does not mean slaves), a department that can deal with sexual harassment (though the cynic in me doubts this very much)! Maybe I can finally eat somewhere without having to clutch my "fly-swatter" close to my breasts.

After spending a lifetime with a predatory gender, it is a strange thing to see that the menfolk here appear to be decent, attractive even. They are clean, hygienic, and polite. The few that I have talked too seemed to be mostly afraid of me, but I would not mind spending some time with a mind that is well read and cares to hear my thoughts. It would be nice to sleep with someone and not have to pay for it.

It would be nice not having to worry about my next meal.

So why not? I have a skill set that they desire, and they have a lot that is desirable too. With mom gone and her Big Rig stolen, what do I have left in this caravan? Routine? That is a comfort that can be replaced, and it is a deadly opiate at that. Everyone and everything worth protecting in this horrible circus are dead or gone. These government geeks can fill my lust for food, drink, and well...lust. It is a done deal in my mind, and good riddance to the festering swine I am leaving behind.

With that settled the pencil-necked geek handed me some paperwork to sign. Cazart! Of course these hole dwellers still hire officially! Forget about the realities of the dead planet above us, this is some mint condition Americana.

Of course, the Shepard was not happy to hear the news.

"Who's going to be sheriff?!" he asked in a panic as if it was something that concerned me in any matter.

"Never mind that," I replied annoyed, "make that ugly kid with the stick do it, he's a bully, I'm sure he has a natural knack for playing cop." This did not ease his nerves. Who cares? I've signed a contract, soon I will have access to clean water, the only thing that the Shepard could possibly offer to keep me around I stole the moment the bastard's back was turned (his rather large collection of drugs for his "spirit walking").

I am my own woman living in a world man destroyed. I will find my own way.

Selah.

-Rabia H. Duke.

20 AW. Maybe February? Who can tell?

"Tax collectors also came to be baptized, and they said to him, 'Teacher, what should we do?' He told them, 'Collect no more than you are required to.' -Luke.

Blighted winds carry the fragmented bones across the dead land, and a hateful rain threatens to soak the dry land from dirty clouds. There is simply no way a citizen of the United Wastes can ignore the sky. We are always aware of it. The sky tells us how easy, or tedious our plights will be for the day. Yet here, in a federal bunker underground, the sky might as well be a myth. This is the last bastion of civilization in the whole of the irradiated country that we all roam, and fluorescents are king.

Watching the sky is not the only rule in which they ignore. In fact, every lesson that is to be learned above is mostly ignored down here. Even their trading is different. The bunkers of the IRS still hold onto the now defunct currencies of old. Actual hard cash, legal tender, is still used and flourishes here. Up above, the same bills that have value down below are used as toilet paper or kindling for fires. When you travel down below, you travel back in time.

It is not a perfect metaphor, *traveling through time*, but it works, and it is true more often than not. People down here talk about the weather for petty small talk and awkward pleasantries, it is nowhere near as serious as a topic as it is above. People down here have clean clothes, women don't have to be constantly armed, and they use paper money. The first time I was paid in it, I nearly cut the man who had handed it to me, but it is good down here, as good as it was in the past.

The metaphor breaks down here though: all of the bills that they use are worth two dollars. The government got the last laugh. Years before I was born, and years before the world was electrified with the mystical world wide web that the Shepard used to speak of, the United States Government tried to roll out their shiny new two dollar bill to a populace that did not want it. Big agencies can afford to be patient, however, so they stuffed the dirty bastards in saran wrap and hid them away for a rainy day, just in case the apocalypse happened.

It did.

Now the bills are the only currency that still has value, and the citizens that had no time or day for it are gone and have been replaced by ones who have known nothing else. The IRS bunker doesn't just play by different rules than the surface, they played by different rules even when the surface was a place where you could raise a family for the

sake of it, and not because you needed something to eat *just in case*.

Two dollars can get you a lot down here. Hell, it's the Wares Stores that they have that convinced me to switch hats and play their game. I had a cold the other day *and it didn't kill me*. All I had to do was turn in some crisp bills and get water with electrolytes, anorectics, throat lozenges, and even food for comfort. I need to write that last one down one more time: food for *comfort*, not survival, comfort. I am still not allowed to sleep down here, being an outside contract, but these supplies went a long way as I waited out a fever in the safety of the old garage I found just outside of the city. The cold was not the death of me, and it was the value of the dollar that saved me.

Selah!

-Rabia H. Duke.

POST APOCALYPTIC OFFICE POLITICS

Taken from the IRS bunker's ethernet



>Subject:: *brainstorm follow up*
>To:: *supervisor52@irs.gov*
>From:: *agentb16@irs.gov*

After our last brainstorm meeting on educating taxpayers I wrote and compiled the following pamphlet, which I think can be mailed ahead of our auditing notices. Let me know what you think! The pamphlet is below:

How to Survive a Field Audit in Post-Apocalyptic America.

So, you've been audited, what's next? This can be a very frightening, and stressful thing to deal with, and we understand your concerns completely. But did you know that a Field Audit by the Internal Revenue Service in today's post-nuclear environment is less dangerous than your average daily

task out in the United Wastes? It's true! An IRS Field Audit is only lethal to the taxpayer 60% of the time. With low odds like that, compared to the daily foraging and scavenging of food in the irradiated dust plains or the simple act of drinking water without a purifier or a Geiger Meter, an IRS Field Audit is a piece of cake. This free pamphlet will give you all of the information you need to survive the most common interaction you will have with your federal government and will give you tips on how you should proceed!

Why is this happening to me?

Surely this is the most asked question by the average taxpayer (and uttered in other unrelated instances by all of us more than a dozen times since the bombs fell). You may be audited for a number of reasons. There may be discrepancies on your filing that do not match up with our own database, you may have been selected to take part in our National Research Program, or, and this is the most common, you may have failed to file your taxes.

What happens next?

After the IRS mails out a notice that you are going to be audited (disclaimer: failure to receive this notice is squarely on the Post Office, it is not the IRS's responsibility to keep the United States mail structure running) we will send out a professional Auditor to your place of residence or to your traveling caravan. It is the Auditor's job to help you correct any discrepancies and to collect any taxes that are unpaid. They will be accompanied by a highly trained Enforcer (a highly armed and trained bodyguard to assure their safety).

. . .

How to prepare:

There are a number of steps that you can take to ensure that your auditing session is a quick process and to ensure your survival and safety during it. The first thing that you can do is to gather and organize your paperwork. This can include W-2s, 1099s, bank statements, proof of income, investment statements, or bills and receipts. It is important that you do not lie to your Auditor and to remember that, though your Auditor will not play favorites, that common courtesy will go a long way. If the Enforcer feels that the situation is a dangerous one they will take the swiftest measures necessary to protect their Auditors. As such, it is important that you defuse any traps you might have out on your property, to contain any dogs you might own (either for companionship, protection, food, or all of the above) and to refrain from any sudden movements. Though we recognize that you have a right to bear arms (and that doing so is a necessity in post-nuclear America), we ask that you keep them out of sight or locked up so as not to "irritate" the Enforcer.

The IRS has done its very best to modernize and upgrade our tax collections efforts for the new irradiated age. One of the improvements the IRS has introduced is acknowledging the new barter-based economy that we all live in. Though US currency is still the *preferred* way to pay your taxes, the IRS has done its best to evolve with the times. As such, calories and bullets (the most common choices for currency) are the most common item used for conversion. Other items of value may be assessed and taken so ask your Auditor what items are worth most as they change on a monthly basis. A few items that have reliably stayed as staples are toilet paper, feminine hygiene products, and other consumable hygiene products. Remember though that at the end of the day how you choose to pay your taxes is up to you, *so long as they get paid*.

. . .

>Re:: *brainstorm follow up*
>To:: *agentb16@irs.gov*
>From:: *supervisor52@irs.gov*

I don't mean to sound rude, but the whole purpose of that meeting was to brainstorm educational means because the taxpayers are not receiving notices through the mail. The Post Office has really dropped the ball since the nuclear annihilation kicked off our new age. We need to find ways to reach out to taxpayers without them.

Again, I am not trying to be rude. I actually did enjoy the pamphlet (who says paying taxes can't be fun?) but it does not address the reason we need to educate taxpayers.

>Re:: *brainstorm follow up*
>To:: *supervisor52@irs.gov*
>From:: *agentb16@irs.gov*

I don't think the post office failing to do their job is a reason to dismiss my idea! I just want to make it clear that no one asked me to do this, I am trying to go above and beyond and help our bunker and our citizens. I think we both know that too many Auditors lose their lives because the taxpayer was unprepared or misinformed (they think we are raiders!).

Thank you for shooting down my idea, I was just trying to help.

. . .

>Re:: *brainstorm follow up*
>To:: *agentb16@irs.gov*
>From:: *supervisor52@irs.gov*

Whoa whoa whoa! I am not trying to “shoot down your idea”! Again, I said that I liked your pamphlet, but the post office is not reliable. This has nothing to do with what you wrote and I was honestly not trying to be rude.

And yeah, I am fully aware that auditors lose their lives, that’s why we had the meeting! Please do not insinuate that I am insensitive to that just because I don’t think that *mailing out something to fix our undelivered mail problem* is a productive idea.

>Re:: *brainstorm follow up*
>To:: *supervisor52@irs.gov*
>From:: *agentb16@irs.gov*

Whatever. This is all just because I get an extra coffee ration for my hard work and you don’t and we both know it. You have always been a bitter bitch about it and now we see your true colors!

>Re:: *brainstorm follow up*
>To:: *agentb16@irs.gov*
>From:: *supervisor52@irs.gov*

. . .

Wow dude, okay. This has nothing to do with your stupid coffee rations. I'm turning this correspondence into HR, you are way out of line!

>Re:: *brainstorm follow up*

>To:: *supervisor52@irs.gov*

>From:: *agentb16@irs.gov*

Go ahead! Whatever.

>Re::Fwd::Re:: *brainstorm follow up*

>To:: *supervisor52@irs.gov, agentb16@irs.gov*

>CC:: *henry.boyd@irs.gov*

>From:: *humanresources@irs.gov*

Thank you for coming to me to defuse and solve this area of contention. As you are both aware discussing the number of coffee rations you receive is against our regulations, and I ask that you both cease doing so immediately. The amount or grade of pay (as well as benefits provided) is strictly the business of the employee and their supervisor.

With that said I went ahead and forwarded the pamphlet to Operations. They are really happy with it! Plans to roll them out with our written notices are underway and will likely be mailed out by the end of the month.

Good work team!

HOW TO COOK MEAT

Recipes from a nearly illiterate and anonymous land pirate.
Doodles removed for decency.



Meat is good. Cooking make meat more good. 2 cook meat make fire. Fire easy.

There many ways 4 2 make fire. Fire can be made with boom stick or from grenade. Fire can be made with gas but make meat taste bad. Meat best if fire made on wood or bbq rocks from bag. Be careful with rocks. Rocks found at city full of bomb poison. Bomb poison make bad time headache and you will piss blood.

If meat fire made on wood cover fire and also meat with car hood or surround with animal hide. Trap smoke 4 2 make more flavor 4 meat. The urge want fire big and angry. Do not listen 2 urge. Big fires cook meat 2 much. Big fires burn meat and make it hard 4 chew.

REND! TEAR! MEAT!

Hard chew meat 4 suckas. Meat best if meat cooked slow

with small fire. Other pirates will make fun. Other pirates will call small fire weak like losers. Other pirates will shut fucking mouths with good meat after done and then can be killed in sleep. Pro tip: good meat will make enemies sleepy with big bellies and will help 4 killing in sleep. Use different nife 4 killing so no dull cook nife.

Small weak ass wood fire with smoke kidnaped make meat tender and taste like smoke. Gas smoke make meat tastes like gas.

BURN! FIRE! FIRE FIRE!

What will need 4 cook meat:

1. Meat.
2. Fire.
3. Salt.
4. Dry green stuff and also pepper.
5. Mouth.
6. Sometimes also water.

Put salt and dry green stuff and also pepper on meat b4 cooking. This add taste. Can also drown meat in world water or make own world water with salt. Keep meat in water 4 a day. This better than dry taste like from above but mean u need 2 protect meat from others longer. Cocane good 4 staying awake 2 watch meat. Can also threaten 2 blow up cars if meat s2len. Cannot threat 2 blow up cars 2 much or others will think you won't. Blow up cars 1 time a week so others no you r a serious fucker.

After meat made tastetee with dry taste or water taste cut meat in 2 slabs and stab with spits. Get good small fire going and put meat over. Cover with car hood or other thing 2 kidnap smoke. Enemies can be drowned in smoke 2 if can wait longer 4 meat.

Cook meat 4 long time. Urge tell you cook fast.

HUNGER! STARVE! EAT!

No listen 2 urge. Meat more good if cook 4 long time.

Start meat when sun near mountains. Meat is done after night and stars in sky. Turn spit all the time so fire burn meat even. IMPORTANT: turn spit with one hand so can hold nife in other if others attack. Some r enemies but others no wait 4 meat 2 be done. Make fun of others bad cooking when stabbing.

When meat done cut more. Cut slabs in2 smaller slabs. Make small enough 2 put on hubcap and then put leaf on top. Leaf just make meat look more good. How meat look important. Others make fun of foo foo look but you will stab them because you no better. Laugh at dead enemies then eat more good meat than others have.

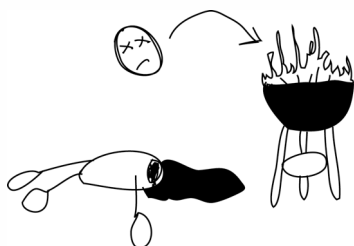
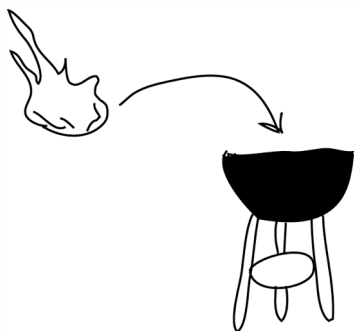
HA HA HA HA HA!

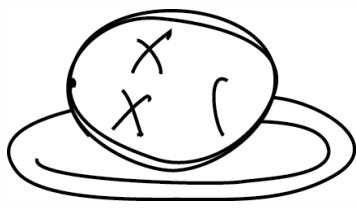
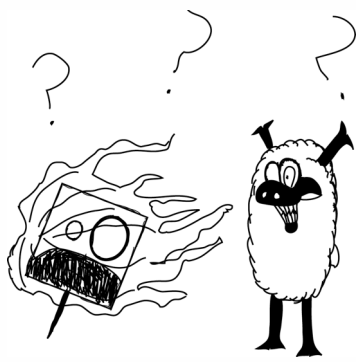
How 2 get meat:

There r lots of kinds of meat in wild. Dog meat is good but no eat dogs. Dog eaters r barbarians. Dogs 4 play and also 4 kill enemy with sharp teeth and you will laugh. Lizard and squirrel good 4 eat but small and cleeshay. Best meat is moo moo. Bad thing is that moo moo good 2 4 pulling car that has no gas. Crow good also but crow hard 2 kidnap. Save bullets 4 enemies. If kill crow use stone or arrow. After kill and cook lots of meat me can say that easiest meat to kidnap 4 cook is child. Child easy to trick because some want play with dog. See? Dog better if no cook. Dog eaters r barbarians.

HOW TO COOK MEAT

Recipes from an entirely illiterate and anonymous land pirate.





“ACTIVITIES”

INCOME TAX RETURN FOR SINGLE AND JOINT

Filers With No Dependents (99)

Form

1040EZ-Post Word-A

Your first name:

Last name:

Initial:

If a joint return, spouse's first name:

Last name:

Spouse's initial:

. . .

As of the 20th year since the nuclear holocaust the IRS now officially recognizes “The New Economy” of the United Wastes of America. This includes recognizing squatters of old world ruins as property owners.

Home Address (number and street). If you have a P.O. Box, see instructions:

City, town or junk town, state, and ZIP code:

The IRS now recognizes “The New Economy” and will accept items normally reserved for barter. Please see conversion chart below for the most commonly bartered items before filling out boxes 1 through 6. A more complete conversion chart may be obtained upon completion of Form 72-52c.

Item or object to barter

Amount in U.S. Dollars

651 Calories (about one pound of meat*).

\$3.50

1(one) Bullet, .50 Caliber

\$2.50

1(one) Bullet, 9mm

\$0.15

1(one) 12 Gauge

\$2.40†

*As per the new economy the IRS defines meat as fat, tissue, muscle, sinew, or bone marrow from any animal living or dead, including human.

†Price varies depending on the type, file form 72-52c for more information.

Income

1. Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2:

2. Taxable Interest. If the total is above \$15,000 you cannot use form 1040EZ-Post Word-A:

3. Unemployment compensation and Alaska permanent funds dividend (see instructions):

4. Add lines 1, 2, and 3. This is your **adjusted gross income**:

5. If someone can claim you (or your spouse if a joint return) as a dependent check the box(es) below and enter the amount from worksheet on back:

☐ You ☐ Spouse

If no one can claim you (or your spouse if a joint return),

enter \$10,000 if **single**; \$20,000 if **married filing jointly**.
See back for explanation.

6. Subtract line 5 from line 4. If line 5 is larger than 4, enter -0-. This is your **taxable income**:

Payments, Credits, and Tax

7. Federal income tax withheld from Form(s) W-2 and 1099

8a. **Earned income credit (EIC)** (see instructions):

b. Nontaxable combat pay election:

9. Add lines 7 and 8a. These are your **total payments and credits**:

10 Tax. Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line:

Refund

11. If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**:

. . .

12. If line 10 is larger than line 9, subtract line 9 from line 10.
This is the **amount you owe**. For details on how to pay, see
instructions:

Disclaimer: The Internal Revenue Services (**IRS**) is not responsible, liable, or accountable for any death or dismemberment that may occur related to **tax matters**. Likewise, the **IRS** is not liable for any goods received as a **refund** that is radioactive or spoiled.

BONUS!



A preview chapter for the novel *A Happy Bureaucracy*.

Stifled breath was held suddenly as an offense was made on the door. There was nothing here but dust and radiation, and the cold glare from an uncaring sun. There was supposed to be no one living for miles, he had made sure of that. Yet, here it was, a sharp noise being made on the door in quick succession. The word *knocking* was not in his vocabulary, because no one had knocked since The War. He did not dare to let out his breath and realized too late that she, the little girl with a knife to her throat, had begun to cry.

Whoever was on the other side of the door *will* hear her. The option to hide was now gone. “Fuck” he whispered accusingly at the child. Her whimpers were not loud, but when deafening silence is the natural order, even a sneeze from a mouse would sound like blaring klaxons. He put down the butcher knife onto his table, and the little girl’s eyes spelled relief. He replaced the knife with his rusty hunting

rifle. Fight or flight were now having their familiar debate inside of him, and before one could win the argument another knock came at the door.

"Hello?" a voice that was almost meek said through the door, "do you have a moment?"

What is this? the man thought, still not certain if there was danger. His instinct finally won over indecisiveness, and the man loaded an ancient bullet into the gun's chamber, but moments before he could rush the door the little girl spoke, answering with a tired and frightened "hello?" She did not dare to yell "help".

"Yes, hello? Do you have time to talk? It is very important." The voice asked politely.

Slavers kick in the door, raiders wait until you are outside. This, well, *this* was confusing. So, with the affront to his brain winning, and the option of surprise gone, the man answered the door.

What he saw made even less sense.

Outside there was dust, and then there was *irradiated* dust. What was once a thriving and happy suburb, a perfect portrait of the American dream, was now a dead nightmare. The hydrogen bombs never made it this far, but their wrath spread without impetus. The War had ended modern history, and it started something that would make the dark ages look like a regular renaissance. The houses that were once built for families were now mostly empty, rotting slowly under an unforgiving sun. The grass that once grew on this house's lawn had dried up decades ago and then burned for warmth. What were once windows were now a collection of boards nailed into the wall of the house haphazardly, their origin

likely from the picket fences of the other houses. The people responsible for nailing them now long dead. What was outside was misery, misery and dust. There should be nothing else...

...Yet, there he stood. Standing weaponless, and awkwardly, was a man who was somehow clean shaven, and washed. His hair cut short and parted, businesslike, to the right. His skin is somehow fair, and not sun damaged to a tan leather. This man, against all odds, was wearing clothing that had been washed, and it had been *ironed*. His shirt collared and white, his shoes black, polished and tied. There was something around his neck, it should have been the bones of his enemies, strung through their dried tendons, it should have been a makeshift bandolier made of bullets and spikes, but instead, it was a tie. A regular, black tie, its knot a Windsor. Where there should be a club, a gun, or a spear in hand, is a clipboard and a pen.

The pen was *not* stabbed into someone's eyes, which is the only use he had ever witnessed seeing someone do with one. He had only ever seen someone who looked like this in photographs. He looked like people did before The War.

This should not be.

Standing off to the distance, leaning on what was once a tree, was a man who *did* look like he belonged. Dressed in leather and looking as rugged and miserable as the earth beneath him, the other man carried a shotgun. This he understood. This was *protection*. *Professional* protection. After making eye contact with the man in leather, he lowered his weapon. No one needed to die yet.

"Hello!" The man in the tie said, "My name is Arthur

McDowell, I am an agent of the Internal Revenue Services, and you are?"

"What?" the man responded.

"I am an agent for the IRS, I am here for an audit."

He had been warned about this. Of all of the gangs in the United Wastes, the IRS was the most powerful. He had never met an agent himself, but he had met others who had. The last time he joined a raiding gang the oldest of the group told him once that "there are only two for sure things in this world, death and taxes. The IRS wants only one of those, but they'll take *both* if you do not cooperate." Everything else he heard sounded like myth or horror story. He was not excited to learn which stories were true.

Arthur McDowell clicked the top of his pen tentatively, as dust from the dead planet beneath him shifted from the wind. Arthur was now looking at the man inquisitively, and the man behind him in leather rested a single finger on his trigger. "Is this the residence of the 'Murder-Man?'" Arthur asked. *Someone talked. Someone gave me away.* If anybody of his old gang had sold him out to slavers, torture would come before death once he got his paws on them, but if the stories about the IRS were true, he wasn't sure if he could even be mad. Hell, if the stories were true, he'd do the same.

"Yeah, I'm Murder-Man."

"Good," said Arthur, as he hurriedly wrote something on his board. "Mr. Man, it seems that you did not do your taxes this season, now, as the postal service has not delivered here in a generation we can understand the oversight. As an Auditor, I am here to fix that."

"Oh", said Murder-Man, "what ah, what are taxes?"

"That is a surprisingly common question, Mr. Man, so no need to be embarrassed." He wasn't embarrassed at all, he was *afraid*. "Taxes are a percentage of your income that is mandatorily volunteered to the United States government for

the goods and services provided to you, a citizen, and to keep it running. It is both our patriotic duty and law, to pay them."

"Oh."

"It looks like you have not paid your taxes this season, Mr. Man, and though the IRS understands that this kind of omission is likely given the circumstances..." Arthur said motioning his hand around him, meaning "circumstances" to be human holocaust by nuclear fire. "...they still must be paid." The man in the leather stood upright at "must be paid" and stepped a little closer. Murder-Man had no intention of pissing him off.

"How ah, how ya want me to pay 'em?" Murder-Man asked, not eloquently.

"With United States currency of course!"

"You want *old world* money?"

"Preferably yes, but the IRS has positioned itself to work with today's economy, for your convenience we are willing to take bullets or calories."

This is the most polite raid Murder-Man has ever seen.

Keeping his gun low, so as not to piss off the hired help, Murder-Man leaned on his doorframe eyeing Arthur suspiciously. He was hoping the girl stayed quiet. "How much ya want?" he finally asked, after another moment filled with listless dust passed.

"That is what we are here to find out Mr. Man, I know that you are unfamiliar with our process, again, nothing to be embarrassed about..." Arthur said to a man who was still not embarrassed. "...we do not take a set amount from everybody, Mr. Man, we only take a percentage of your combined income and assets."

Murder-Man knows neither of the words *income* or *assets*, but it is the one that sounds more sexual to him that raised his interest. "What's a ass-set?" he asks.

"Oh! Why those are the things you own! Let's go through those first. You own this house?"

"Yeah."

"Good, good" Arthur said writing on his clipboard. He seemed to be enjoying himself. "Let's see, you are a homeowner, and according to your old gang you were a raider by profession?"

I knew it! Someone did talk! Murder-Man's mind howled with rage. His words were muted "Yeah. I don' do that no more".

Arthur did not look up at this, and his writing quickened. "Unemployed? That's a shame, have you been jobless this whole season?"

Murder-Man, not sure what Arthur meant by "season" stared blankly and said "Yeah" just to hurry this along.

"It can be a very hostile job market in today's world, that is for sure. Well, judging by the size of your house, and the fact that it is not radiated, we will classify it as a class 3 house. You should be very proud!"

"Uh, thank you?"

"Mmmm Hmmm..." Arthur replies, still laying his attention on the clipboard. "Assuming you can't pay with currency, that would put what you owe to be 80,000 calories, 150 bullets, or a combination of the two" at this Arthur reached into his pocket and fished out a small black, plastic calculator. "I can, of course, help you with the conversion."

Murder-Man's breathing was thin, flight or fight was back in his mind demanding the forum. It was time to pay the tax man.

"I uh, I don't have that—" he started before he was quickly interrupted by a now giddy Arthur.

"Wait, we haven't gone over your *deductibles*! The IRS is no armed robber sir," he declared with an armed man behind him. "Do you have any dependents?"

"What's that?"

Before Arthur can answer the little girl stirred restlessly inside. Murder-Man had no time to retaliate, and before he can make a move to hide her she was peeking out of the doorway. Her dirty and bruised face that has only known fear and hunger looked out and onto Arthur's clean and studious one. Children are not something Arthur saw often, they both stared at each other with suspicion and disbelief. Arthur shifted his weight uneasily as his Enforcer, the hired help, move forward.

"That," Arthur says, pointing at the little girl "is a dependent." He made a little check on his board.

Murder-Man pointed backward at the little girl with his thumb, and his hanging jaw snapped back into place to speak. "My cow?" he asks.

"My mistake" Arthur replied sullenly, understanding the term. "She's your calories." He continued, stating, not asking.

"Yeah, was gonna chop her and cook her before you punched my door all polite like" a grin crept up on Murder-Man's face. The little girl has been "taught" often not to run, and even now, in the face of death, she did not dare. She had been kept alive this long only so that her meat would be fresh when Murder-Man ran out of canned food.

"Can't say for certain until we get her at the headquarters and weigh her, but she looks to be almost exactly 90,000 calories. This would leave you with a refund of 10,000 calories which will be mailed to you within four to five weeks," Arthur said hurriedly, still avoiding eye contact. He finished writing and presented the clipboard to Murder-Man. "Sign here."

Murder-Man did not understand the gesture, nor could he

write or read if he did. What he did understand is that the men in front of him intended to rob him of his meal. A meal he had gone a great length to keep alive this long and one that was only going to be eaten if he had no other food. The IRS was as confusing and frightening as he had heard, the man in leather could certainly kill him, but if they took his food, well, he would die slowly. The math was simple, starve, or go out fighting.

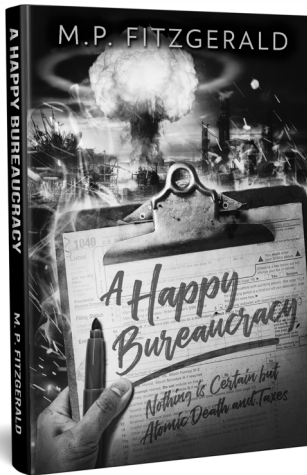
Murder-Man, he chose to go out fighting.

He cocked his gun.

Bullets rained.

A HAPPY BUREAUCRACY

Available now!



When the bombs fell and the weather forecast became permanent nuclear fire, when flowers of destructive fusion blossomed leaving death in their wake, the least important question was immediately asked: who's going to collect all of the taxes?

The IRS was the only institution to survive the human

holocaust, and Arthur McDowell is a steadfast tax auditor craving the safety of the desk job due to him. However, his dreams will be put on hold as the IRS plans a census into new irradiated territory and he is forced to work with freelance Enforcer, Rabia Duke, whose diet of drugs is hand to mouth. This will be a suicide mission, and neither is keen to see the other survive.

The denizens of the wastes have much to fear. Radiation, roving gangs of psychopaths, and starvation, but the thing they should fear most is bureaucracy...

...a **happy** bureaucracy.

A Happy Bureaucracy is available for Kindle. Get it here!

ABOUT THE AUTHOR

M.P. Fitzgerald lives in Seattle and is dedicated to injecting the feverish Gonzo style into fiction. He is an author, illustrator, and an amateur mad scientist. He has authored the *Existential Terror and Breakfast* series, *The Nihilist's Horoscope* (which is free), and *A Happy Bureaucracy*, of which this book is based on.

Please consider telling your friends about his books to help him spread the word.

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