

June 30, 2018

Revisiting Fahrenheit 451

Recently, I had the chance to read the science fiction novel "Fahrenheit 451" by Ray Bradbury, which was written in the mid twentieth century. I had previously seen the vintage movie starring Oskar Werner and Julie Christie. The main theme is that society burns books and people will get their information from wall screens (think large TVs mounted on walls), (think Facebook and 24 hour cable news channels) and interact with televised novellas where you can insert your thoughts (think Twitter). The consequence in the story is a dumbing down of the language and thought control of the masses. The difference between the movie and the book was that the book was able to bring out subtleties in the plot.

When was the last time you saw a young adult read a printed newspaper instead of glancing at their phone and reading only part of an article? How about only part of an email because in order to read the full email, they forgot to scroll down.

When was the last time you saw a young adult read a book? When did they last talk about a book that they read?

Did you know that Facebook is the largest distribution channel for news dissemination? Forget CNN, Fox, NBC, CBS, Sky.

Ray Bradbury got it right! Unfortunately.

Politics Of The Shallows

Following this thought, I remember an editorial by Peggy Noonan in 2016 called the Politics of "The Shallows". She came to a conclusion that what ails American democracy is too much information and too little thought. She thought that the modern media environment consisting of journalists and politicians talk a lot and with the 24/7 news cycle and the multiplying platforms with their escalating demands for pictures, video, sound and immediate hot take-exhaust politicians and staff, and media people. Everyone is tired, and chronically tired people live, perilously, on the "Edge of Stupid". More importantly, modern media realities make everything intellectually thinner and shallower. Everything moves fast; we talk not of the scandal of the day but the scandal of the hour, reducing a great event into an endless river of gaffes.

The need to say something becomes the tendency to say anything. It makes everyone dumber, grosser, less important.

She also noted the young college graduates of today have received most of what they know about political history through screens. They have seen the movie but not read the book. They have heard the sound bite but not read the speech. Their understanding of history is superficial. They have grown up in the Internet age and have filled their brains with information that has come in the form of pictures and sounds. They have learned through sensation, not through books, which demand something deeper from your brain. Reading forces you to imagine, question, ponder, reflect. It provides a deeper understanding of figures and events.

Ray Bradbury got it right!

Which Brings Me To Charles Krauthammer

Many people have praised the character and contributions of Charles Krauthammer who died at age 68. The Wall Street Journal got it right when they added a few words about the way he thought and argued as a journalist because our Republic could use more like him. Krauthammer arrived at journalism after stops in psychiatric medicine and political speech writing. Once he arrived at journalism, he found a home writing for the Washington Post. His writing and, later, his commentary for Fox News, embodied the best traditions of a free press. He understood that his journalistic platforms were both an opportunity and an obligation.

Today, everyone who has an opinion about anything can share it with the world on social media. Krauthammer never forgot he owed his readers and audience something more than on-the-fly opinion. When his admirers say he was learned, they mean that he had deep respect for the importance of knowledge and facts. A typical column or TV appearance was a reflection or judgment on fact-based reality; which is to say, he was old school.

He did not do snark and did not sneer at opponents. He often looked impatient when others did. His humor was sly and never mean spirited. He did not build his opinion out of emotional resentments. He wasn't tribal. He refused to be any politician's cheerleader. He was his own person.

Good and honorable journalism has lost one of its great practitioners and there is one less roadblock to get to Ray Bradbury's world.

Keep Your Receipts

If you are claiming a write-off for the cost of a weight loss program, make sure that you keep your receipts to substantiate the deduction in the event you are later audited. A couple who were both diagnosed as obese were counseled by their doctor to enter a medically supervised weight loss plan. They reported on their return over \$16,000 of deductible medical expenses. The Tax Court recognized that the weight loss program qualified as medical care, but nonetheless disallowed the write-off because the couple didn't have receipts, canceled checks or other proof of payment. *Fiedziuszko, TC Memo 2018-75.*

Tax Court Rules Self Employed's Tax Home Is With Wife

A self-employed logger can deduct meals while working away from home, the Tax Court says. He grew timber on remote land that he owned and spent 167 days during the year staying in a house on the property. For the remainder of the year, he lived with his wife in their residence in a location far from the timber business. His tax home is where he lives with his wife, so he can deduct the per diem allowance for meals while he is away at the timber property. *Maki TC Summ. Op. 2018-30.* Because he is not an employee, he cannot use the higher rates that include lodging. Self-employeds must instead use actual receipts to substantiate their lodging expenses. Beware of use of this case since the bulk of opinion is opposed to this ruling.

Poor Structuring Between 2 Related Self-Employeds Voids Tax Deduction

A general contractor owns a business that builds inground pools for homeowners, while his son designs plumbing systems for pools. Both men work on the same projects. The son isn't a subcontractor for his dad's firm, but instead negotiates his fees directly with the homeowners. Because the son lacks a general contractor's license, some customers pay the dad's company, which then turns the money over to the son. The problem is the dad deducted the remittances to his son as contract labor expenses. The Tax Court agrees with IRS's claim that the payments aren't ordinary and necessary because the son wasn't a subcontractor of his dad's firm. *Gaunt, TC Memo 2018-78.*

As always, if you have any questions about these or any other matters, do not hesitate to call us.

Remember, We're Here For You!