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Subject: I found this on a search. You may be interested.

Posted by [Mr Vinyl](#) on Sun, 16 Oct 2005 00:35:34 GMT

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It comes from the Urban Legends web site. Apparently he is not the author but was at one time distributing the story to his students. This is how it got falsely attributed to him. That is assuming the Web site is correct. See link. Here is the part concerning David Kamerschen: The signature block at the bottom of the currently circulating Internet version identifies it as being the work of "T. Davies," a Professor of Accounting at the University of South Dakota. Professor Thomas Davies does indeed teach at USD's School of Business, but when we inquired of him whether he was the originator of this piece, we received the following response: Thank you for your message. I previously distributed the "How Taxes Really Work" article (as well as other opinion pieces reflecting different perspectives) to my graduate tax class to encourage them to think beyond the rules and regulations. Unfortunately, it is rather easy to focus on the myriad of complex rules and forget that tax policy frequently influences taxpayer behavior beyond what may have been intended. Thus my students are frequently asked to think "outside the box," and consider such topics a tax complexity, alternative forms of taxation, and the impact of taxes on behavior. The article was not written by me, and I have intentionally avoided commenting on its validity in order to encourage my students to think critically, and to assist in the development of their analytical and communication skills. I am unaware of the true author's identity, which is unfortunate, since the piece has generated considerable interest. Unfortunately, one of my students sent it along and erroneously contributed the authorship to me.

<http://www.snopes.com/business/taxes/howtaxes.asp>

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