

# Dealing with Taxes

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## OBJECTIVES

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In this episode you will:

- *Learn about Count-Nouns and Non-Count-Nouns.*
  - *Learn about paying taxes.*
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## INTRODUCTION

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 Video Script

### MARKET STREET SIDEWALK

#### WIZARD


THE WIZARD prepares a potion.

There you go. One chicken bone. Two eyeballs. Three bat wings. Hmm. I wonder what else I need to make Rosalinda love me. Oh, monkey teeth. That should do it. Oh, hello. Welcome back to English for All. In this series of episodes, we will learn about paying taxes, dealing with the law and being part of the community. You will also learn about count-nouns and non count-nouns. Let me explain. Count-nouns are things you can count. For more than one, you add as "S" or an "ES". For example, you can count tails. One tail, two tails, three tails. Non count-nouns are different. You can't count them. You can't count lemonade, water or magic love potion. For these, you count the container instead. For example, one bottle of magic love potion, two bottles of magic love potion and so on. Interesting, yes? Now let's watch. Tshombe as he learns to pay taxes.


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## VOCABULARY

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 Read and learn these words

Container	Deductions
Free	Report
Subtract	Taxes
Dependent	Wonderful
Audit	Expenses
Amazing	Income
Allow	Offer
Health	Permit
Receipts	Charity
Merchandise	Evasion


 Put these words in alphabetical order. Use numbers 1-20.

1. Container		11. Deductions	
2. Free		12. Report	
3. Subtract		13. Taxes	
4. Dependent		14. Wonderful	
5. Audit		15. Expenses	
6. Amazing		16. Income	
7. Allow	1	17. Offer	
8. Health		18. Permit	
9. Receipts		19. Charity	
10. Merchandise		20. Evasion	

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## COMPREHENSION

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 Read and understand

### MARKET STREET SIDEWALK

*A street market is in progress.*

*Behind a lemonade stand, an AFRICAN MAN in his late 20's serves lemonade from a cart. This is TSHOMBE. He has a slight accent, but he works hard on trying to speak English well.*

*JOSE, a 33 year old Latino man, stands next to TSHOMBE reading a letter. JOSE doesn't try to be funny, but his natural blend of sincerity and distraction often provides humor.*

**TSHOMBE**

One fresh glass of lemonade.

**JOSE**

Yep. The IRS wants to audit you.

**TSHOMBE**

Audit me? What's that?

They want to talk to you. You're going to have to show them all your receipts. They want to know you're paying all your taxes.

**TSHOMBE**

What receipts? I don't keep receipts. Too much paper.

**JOE**

Oh, no, no. You should keep receipts.

**TSHOMBE**

Do you keep receipts?

**JOE**

Of course. Receipts are important.

**TSHOMBE**

Well then what should I do?

**JOE**

Talk to a tax advisor or an accountant before you go.

**TSHOMBE**

I can't afford that.

**JOSE**

You don't need money. There are many services that offer free help with your taxes.

**TSHOMBE**

Free?

**JOE**

Yeah. The local library has information on community service centers that offer free help with taxes. You can also get free advice on the Internet.

**TSHOMBE**

Good idea. Hey, look. Isn't that Pat Springdale, the woman on the news?

*They point to PAT SPRINGDALE, a mid-thirties, attractive, no nonsense newscaster. She works her way to Jose's booth.*

**JOE**

Yes, it is. Maybe she's going to buy something. Give me a sec. Excuse me. Aren't you Pat Springdale? I watch you all the time. You're amazing.

**PAT SPRINGDALE**

Why, thank you. You know, I really like your merchandise here. You have wonderful things here.

**JOE**

Oh, thank you very much. I'll give you the best discount ever. Two for the price of one.

*Pat looks through the merchandise. Finally she finds something she likes.*

**PAT SPRINGDALE**

Well, that's nice of you. And I will take these two rings and these four necklaces.

Jose looks over at Tshombe who shakes his head and smiles at Jose's clownishness.

**JOE**

Those will look great on you.

PAT SPRINGDALE Thank you  
 JOE Pat, can I call you Pat?  
 PAT SPRINGDALE Sure.  
 ANNA Hi.  
 TSHOMBE Hello.  
 ANNA Could I have two glasses of lemonade, please?  
 TSHOMBE Sure. Hey, you are from the new gift store. Right?  
 ANNA My grandmother owns it. My Aunt Clara is the store manager. I'm just working there the summer.  
 TSHOMBE Welcome to the neighborhood. I'm TSHOMBE..  
 ANNA I'm Anna.

Joe returns.  
 JOE Did you see? Pat Springdale bought a few things. I think she likes me.  
 TSHOMBE Sure, she does. Joe, this is Anna. Anna is from the new gift store.  
 ANNA Hi.  
 JOE Hi, Anna. I'm Joe.  
 ANNA Hi, nice to meet you.  
 JOE If there is anything we can do to help, let us know. We like to help each other out.  
 MRS. VARGAS Anna, what are you doing? Come over here right now, please.  
 JOE: I think she likes you.


#### MRS. VARGAS' STORE

*A boutique store that sells various trinkets. Signs throughout announce the GRAND OPENING. Dressed smartly, Mrs. Vargas (50's), stares out the window at Tshombe*

MRS. VARGAS *(mutters disgustedly)* What were you doing with those men?  
 ANNA I was just getting some lemonade. They seemed very nice.  
 MRS. VARGAS Well, do they have to be right here in front of my store? I can't sell anything if they're right in front of my store. They need to go to another street. *Mrs. Vargas exits her store. Mrs. Vargas approaches Tshombe, who's making lemonade.*  
 TSHOMBE And two cups of ice.  
 MRS. VARGAS *(interrupting)* Excuse me.  
 TSHOMBE Oh, hi. You must be Aunt Clara. Welcome to the neighborhood. If you need any help with anything, just let me know.  
 MRS. VARGAS It's Mrs. Vargas. And yes, I do need something. I need you to move.  
 TSHOMBE Excuse me?  
 MRS. VARGAS You're in front of my store  
 TSHOMBE But I have always been here. My customers know I'm here.  
 MRS. VARGAS Not anymore. This is my store and my storefront.  
 TSHOMBE But this is where I...  
 MRS. VARGAS There are laws. You can't just set your juice cart anywhere you want.  
 TSHOMBE I have a permit. And this is lemonade. Very fresh. Would you like some?  
 MRS. VARGAS I don't like you in front of my store. You will scare my customers. Find somewhere else to sell your juice.

*Joe slides up to Tshombe.*  
 JOE Boy, you've got a way with women. I think she likes you more than Anna.  
 TSHOMBE I'm going.  
 JOE No, you're not going to move, are you?  
 TSHOMBE I have to go anyway. I need help with my taxes.  
 JOE Okay. See you tomorrow.

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 Next to the number, write Y for a correct statement , N for incorrect.

- Y   1. The IRS wants to audit Jose.
- 2. Jose tells Tshombe that the local school will help him with his taxes.
- 3. Pat Springdale buys four lemonades from Tshombe.
- 4. Ana is working at a gift shop for the summer.
- 5. Ana's aunt owns the street.
- 6. Mrs. Vargas is very friendly with the street vendors.
- 7. Mrs. Vargas doesn't like vendors in front of the gift shop.
- 8. Tshombe tries to make friends with Mrs. Vargas.
- 9. Tshombe hates Ana.
- 10. Jose and Tshombe are friends.

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## LIFE SKILLS

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 Video Script

### COMMUNITY SERVICE CENTER

**CATHY** CATHY COLINA, a tax accountant, is a playful woman who enjoys helping people. She examines Tshombe's letter from the IRS.  
Um, hmm. I see the problem. You need to pay the correct amount of income tax.

**TSHOMBE** I paid all my taxes.

**CATHY** I think there's a problem with your deductions.

**TSHOMBE** Deductions?

**CATHY** Yes. It's the money that you're allowed to subtract?

**TSHOMBE** I only deducted my business expenses, medical expenses and my gift to charity.

**CATHY** Well, you deducted lemons. That's okay. Your business expenses look fine. You also deducted twenty cases of sugar and three hundred bags of ice?

**TSHOMBE** Yes, that's right.

**CATHY** Well, your medical expenses look okay. But you did deduct a lot for charity. Which charity?

**TSHOMBE** My mother.

**CATHY** You can't claim your mother as a charity. But you can claim her as a dependent.

**TSHOMBE** A dependent?

**CATHY** A dependent is someone who lives with you. You pay for their food and rent.

**TSHOMBE** No, she lives in Ghana. But I send her money every month.

**CATHY** Hmm. Well, there is a way to claim a relative in a different country as a dependent. But as a dependent, she must earn less than \$2,800 a year and she must receive half her support from you.

**TSHOMBE** I can't claim her. She makes more than \$2,800. Are there any other deductions I can claim?

**CATHY** Are you married? Do you have any children?

**TSHOMBE** I would love to have a wife and children. But unfortunately, I don't have them yet.

**CATHY** Okay. I see another problem. It says you made \$10,000 last year?

**TSHOMBE** Yes, that's what I wrote.

**CATHY** But your bank statement said you deposited more than \$15,000 last year. Do you have two jobs?

**TSHOMBE** No, I only have one job.

**CATHY** Did you report all your income?

**TSHOMBE** No. I report all my income, then I'll have to pay too much in taxes.

**CATHY** Mr. Gabriel, taxes aren't meant to punish you. They help run the country. They pay for important things like schools, roads and even the police. So it's important that you're completely honest with the IRS.

**TSHOMBE** I understand, but don't you see? I can't afford to be honest.

**CATHY** You can't afford to break the law either. If you don't pay all of your taxes, you could be in big trouble. The IRS can charge you with civil fraud or tax evasion.

**TSHOMBE** Tax evasion?

**CATHY** That means that you lied so you didn't have to pay taxes. The IRS can charge you a big fine and they can send you to prison. I suggest you tell the truth.

#### **IRS BUILDING - SIMON'S OFFICE**

Cold, institutional decor. Various IRS posters/propaganda hang on the walls. An older man, SIMON, peruses Tshombe's record. He's paranoid and suspicious that people are always cheating and lying on their taxes. It says here, Mr. Gabriel, that you sell lemonade. Is that correct?

**SIMON** Yes.

**TSHOMBE** And you have no other job. And no other income?

**SIMON** Yes.

**TSHOMBE** All right. Now, it says here you made \$10,000 last year. Is that true?

**SIMON** \$10,000? Um, well, if I made more than that, I owe more money in taxes, right?

**TSHOMBE** Yes. If you have no other deductions. Well? Did you make more money or not?

**SIMON** And freeze!

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 Read and understand

## **Taxes**

Taxes are the money that people pay to support the government. How much you pay in taxes depends on how much money you make a year. The local library has information on community service centers that help with taxes. You can use the services of a tax advisor or an accountant to help you file your taxes. You can also get free advice on the Internet. There are some important

things to remember when filing your taxes. It is important that you keep all your financial records in order. Receipts will be important in case you need to prove how much you spent. It is also important to file the correct number of dependents. You may claim relatives in other countries if they make less than \$2,800 and receive at least half of their support from you. If you pay for your own health insurance, you may deduct a percentage of what you pay. The IRS will sometimes give you a second chance to correct the mistakes you made in filing your taxes. But remember, if you break the law and don't pay your taxes you could get into big trouble. The IRS will charge you with tax evasion. You will have to pay fines and may be sent to jail.

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 Next to the number, write T for a true statement, F for false.

- T 1. The percentage you pay in taxes depends on how much you make a year.
- 2. The government pays for services from the taxes you pay to the government.
- 3. You can find information about taxes in your local fire department.
- 4. You can hire a tax advisor or an accountant to help you file your taxes.
- 5. There is free tax advice on the Internet.
- 6. Destroy all your financial records.
- 7. Always file the correct number of dependents to avoid problems.
- 8. You can deduct all your vacations.
- 9. The IRS only audits rich people.
- 10. The IRS may charge you with tax evasion if you don't pay your taxes.

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## GRAMMAR

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 Read and understand

- WIZARD** Hmm, what do you think TSHOMBE will do? Will he tell the truth about his income and pay more taxes? Or will he lie about his income so he doesn't have to pay the extra money? Before we find out, let's review today's language lesson. Countable nouns are things you can count. One, two, three, etc. When you have more than one of these nouns, you add an S or an ES to make it plural. Watch and listen.
- PAT** And I will take these two rings. And these four necklaces.
- CATHY** Do you have two jobs?
- WIZARD** Let's look at non-count nouns are nouns you can't make plural with an S. Instead, you add container or some form of measurement. The container gets an S or an ES at the end. Watch and listen.
- ANNA** Could I have two glasses of lemonade, please?
- CATHY** You also deducted twenty cases of sugar and three hundred bags of ice?

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 Read, understand and practice

## **Count and Non-Count Nouns**

Nouns are words we use in English to name people, places, animals, things, or ideas. There are two types: count nouns and non-count nouns.

Count nouns are nouns you can count. They usually take an **s** or **es** for the plural. For example: one table, two chairs, three books. Non-count nouns are nouns you cannot count. For example: lemonade, water, oil. For these you could count the containers instead. For instance: two glasses of lemonade, three bottles of water, a gallon of oil.

### Count Nouns

Singular

Plural

Use **a** or **one**.

A table  
One table

Use two, three, etc. Use also some, a lot of, many, a few  
two tables, three books, some tables, a lot of books, many  
chairs, a few students

### Non-Count Nouns

Singular


Plural

Don't use **a** or **one**.

A non-count noun does not have a plural form. Use some,  
a lot of, much, a little. Some lemonade, a lot of water, much  
oil, a little sugar.



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 Choose the correct answer

- a   1. Put the \_\_\_\_\_ in a safe place.  
a) money                      b) monies                      c) moneys
- \_\_\_ 2. Sue and I would like two \_\_\_\_\_ of lemonade, please.  
a) glass                                      b) glasses    c) gas
- \_\_\_ 3. Do you like \_\_\_\_\_ in your coffee?  
a) sugar                                      b) sugars    c) the sugar
- \_\_\_ 4. All the \_\_\_\_\_ were closed for the holiday.  
a) school                                      b) the school                      c) schools
- \_\_\_ 5. Let's make \_\_\_\_\_ of your expenses.  
a) a list                                      b) list                      c) a copies
- \_\_\_ 6. Tshombe needs to get help with his \_\_\_\_\_.  
a) taxes                                      b) a tax                                      c) taxxes
- \_\_\_ 7. There are \_\_\_\_\_ of orange juice in the refrigerator.  
a) two cartons                      b) one carton                      c) a carton
- \_\_\_ 8. Tshombe bought \_\_\_\_\_ of ice for the lemonade.  
a) two bags                                      b) many                                      c) much
- \_\_\_ 9. Be sure to keep all of your \_\_\_\_\_.  
a) receipts                                      b) receipt                                      c) the receipts.
- \_\_\_ 10. The \_\_\_\_\_ were slippery from the rain.  
a) road                                      b) roads                                      c) one road
- \_\_\_ 11. Jose and Carlos need \_\_\_\_\_ to drive.  
a) permit                                      b) the permit                                      c) permits
- \_\_\_ 12. Give me \_\_\_\_\_ of lemonade.  
a) a glasses                                      b) a glass.                                      c) three glass
- \_\_\_ 13. We need \_\_\_\_\_ of water.  
a) battle                                      b) bottle    c) two bottles
- \_\_\_ 14. Karina and Victor have \_\_\_\_\_.  
a) one child                                      b) two child                                      c) child
- \_\_\_ 15. Could I have \_\_\_\_\_ of sugar in my coffee?  
a) one spoons                                      b) two spoon                                      c) two spoons

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## SPECIAL SKILLS

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### Video Script

**WIZARD** Sugar and ice are also non-countable nouns. We add a container to say how much. Ten cases of sugar, three hundred bags of ice. There are many non-countable nouns. Now, let's see what happens with TSHOMBE. Are you ready? And action

#### SIMON'S OFFICE

**SIMON** Did you make more money or not?  
**TSHOMBE** (leans in, unsure of himself) No. I only made 10,000 dollars. *Simon stares at him suspiciously.*

**SIMON** Are you sure?

**TSHOMBE** Yes, I'm sure.

**SIMON** All right, then. That's it, Mr. Gabriel. You may go.

**TSHOMBE** That's it? I don't owe any more money?

**SIMON** No, but if there is a problem, we will let you know.

**TSHOMBE** Thank you, Mr. Simon. Thank you verymuch.

Tshombe can't believe it. He's gotten away with it.

"Sometime Later"

#### TSHOMBE'S APARTMENT

Tshombe is watching cartoons and eating cereal. He's in his pajamas talking on the phone.

**TSHOMBE** Yes, Mama. I will send you some money. But please, make sure to send me a receipt with that. These tax people, they count everything. Yes. Oh, Mama. I have to go. The mailman. No, Mama. I don't have a girlfriend yet. Although I did meet a beautiful girl named Anna. Yes, but, but I have to go. Yes, yes. I love you, too. Bye, bye. Hey, Yanique.

**YANIQUE** Hi, TSHOMBE. I have something here for you from the IRS. It doesn't look like a refund. What did you do, man?

**TSHOMBE** What did I do? Nothing...

**YANIQUE** Sign here please. Thank you. Good luck, man.

*Tshombe opens the letter.*

**TSHOMBE** (reading) Mr. Gabriel, upon review of your records, the IRS has adjusted your income to be \$15,000. You have until June 3 to pay additional taxes of \$850 plus a fine of \$600. Plus \$300 in interest. The total amount due is \$1,750  
**WIZARD** Tshombe made a bad choice. He lied to the IRS. He didn't report all of his income. That was a mistake. Look what happened. Let's give TSHOMBE another chance. Ready? And action.

#### SIMON'S OFFICE

The scene resumes in Simon's office.

**SIMON** Well, did you make more money or not?

**TSHOMBE** *shifting in his seat* Yes. I think I made a mistake. I made more money than that.

**SIMON** How much more?  
**TSHOMBE** I didn't keep very good records.  
**SIMON** It's important that you keep good records.  
**TSHOMBE** I know I sold about 60 dollars of lemonade a day . I made around 15,000 dollars.  
**SIMON** So, you reported \$10,000. But you made \$15,000. Hmm? Hmm? That's \$5000 you didn't report.  
**TSHOMBE** Oh, so how much more do I owe?

*Simon crunches a bunch of numbers on his calculator.*  
**SIMON** You owe 850 dollars.  
**TSHOMBE** 850 dollars? I don't have 850 dollars.  
**SIMON** I'm sorry. That's how much you owe.  
**TSHOMBE** But I don't have it.

**SIMON** Simon looks over his records.  
Well, I can give you three months to pay. Or you can set up a payment schedule for the next couple of years. With that, you can pay some each month with interest.  
**TSHOMBE** What happens if I just can't pay?  
**SIMON** You'll be fined and charged even more interest.  
**TSHOMBE** How much is the fine?  
**SIMON** It could be anywhere from 75 to 1000 dollars.

**TSHOMBE** Tshombe thinks about it for a moment.  
*(determined)* I'll get the money. If I work really hard, I can pay it...I know I can.

#### **MRS. VARGAS' STORE**

**MRS. VARGAS** *Mrs. Vargas is on the phone.*  
City Councilman Jones, please. This is Mrs. Vargas. I'm a friend. No, he doesn't know what this is about. And I don't think it's any of your business.

*Mrs. Vargas is put on hold. Councilman answers.*

*(playful) City Councilman Jones? This is Clara Vargas (she let's out a seductive giggle). Oh, Charlie, stop it. Charlie, this is important. I'm opening up my new store in a few days and I need you to do something about these annoying street vendors. There's one right in front of my door. Yes, I know he has a permit. But there must be something you can do. (LAUGHS) Uh, huh. Good. That sounds perfect.*

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## **Free Income Tax Advice**

**Get free help with your income taxes!**

We help you with 1040 and 1040 EZ forms

Every Thursday and Friday  
From 6:30 p.m. to 9 p.m.  
St. Andrews Church  
1320 West Third Street  
Corner of Lucas and Third Streets

**Don't wait! Get your money now!  
April 15 is the last day to file.  
Everyone is welcome!**

 Read the information above and choose the correct answer.

1.   b   What's this?  
a) A ticket    b) A flyer    c) A letter
2.      What does this announce?  
a) Help with income taxes                  b) A party    c) A church
3.      When can you get help with your income taxes?  
a) Every day    b) On Saturdays                                  c) Thursdays and Fridays
4.      They can help you with these forms.  
a) 1040 and 1040EZ                              b) 1099    c) w2
5.      Where can you get help?  
a) St. Joseph    b) St. Andrew's Church                          c) IRS
6.      What time is the help available?  
a) 9 a.m.    b) 6 a.m.    c) 6:30 to 9 p.m.

7. \_\_\_Where is St. Andrew's Church located?  
a) 1320 West Third Street      b) On Lucas      c) On the corner
8. \_\_\_In what corner is St. Andrew's Church located?  
a) Lucas and Second      b) Third and Second c) Third and Lucas
9. \_\_\_When is the last day to file income taxes?  
a) April 1      b) April 15      c) April 30
10. \_\_\_This flyer welcomes...  
a) women      b) workers      c) everyone

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## CONCLUSION

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### Video Script

#### **WIZARD**

The Wizard, a few feet away and holding a bottle of magic potion, shakes his head at Mrs. Vargas's phone call.  
Hmm. I wonder what Mrs. Vargas is trying to do. I know it's not good news for TSHOMBE. He did do the right thing by telling the IRS the truth. But now, he has to find the money to pay his taxes. How will he do that? You'll find out in the next episode. But now, I'm going to give this little gift to Rosalinda.

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ANSWERS

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EPISODE NINE

VOCABULARY			COMPREHENSION		LIFE SKILLS
1. 5	2. 19		1. Y		1. T
3. 18	4. 7		2. N		2. T
5. 3	6. 2		3. N		3. F
7. 1	8. 11		4. Y		4. T
9. 16	10. 13		5. N		5. T
11. 6	12. 17		6. N		6. F
13. 19	14. 20		7. Y		7. T
15. 9	16. 12		8. Y		8. F
17. 14	18. 15		9. N		9. F
19. 4	20. 8		10. Y		10. T

GRAMMAR				SPECIAL SKILLS	
1. a	2. b	3. a		1. b	2. a
4. c	5. a	6. a		3. c	4. a
7. a	8. a	9. a		5. b	6. c
10. b	11. c	12. b		7. a	8. c
13. c	14. a	15. c		9. b	10. c