

PATRIOTIC REFRESHMENT: GRANDDAUGHTER COMING AFTER GRAND PRIZE DELIVERY

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I. INTRODUCTION (100% PRESENT)

A. Thesis (Something):

This Essay is about nontaxable gifts.¹ A person retiring from a job may receive a gift from a coworker, such as a partner including a spouse, that is not taxable.² It is not the same as a large prize, estate receipt, and award, which are taxable.³ The 16th

¹ U.S. Const. amend. XVI. U.S. Const. amend. XXIV. The 24th Amendment is for prohibiting poll tax. U.S. Const. amend. XIX. The 19th Amendment assures suffrage. The Founders believed in household voting, but luckily household voting helped suffrage that countered poll tax.

² "26 U.S. Code § 102 - Gifts and inheritances," Cornell University, <https://www.law.cornell.edu/uscode/text/26/102#c>.

³ "Taxation of Gifts, Prizes and Awards to Employees," Office of Ethics, Compliance, and Risk, The George Washington University, <https://compliance.gwu.edu/taxation-gifts-prizes-and-awards-employees>. "Estate Tax," Internal Revenue Service (IRS), <https://www.irs.gov/businesses/small-businesses-self-employed/estate-tax>. "Gift Tax," IRS, <https://www.irs.gov/businesses/small-businesses-self-employed/gift-tax>.

Amendment permits Americans to be taxed.⁴ Tax is a demand from the government for a portion of the money earned.⁵ Evidence of tax is present in the 24th Amendment and in the powers of Congress.⁶

Failure to pay tax, such as the tax prohibited in the 24th Amendment, causes consequences; and some that are not part of giving, for example within the normal family structure, because the amounts are so small and the legal meanings are emotional not economic.⁷ The Coast Guard has collected tax with Homeland Security, Customs and Borders, the Internal Revenue Service, the Federal Bureau of Investigation, county police, local magistrates, and others.⁸ “It was

⁴ U.S. Const. amend. XVI.

⁵ *Id.* Tax is a demand from the government for a portion of the money spent as well.

⁶ *Id.* U.S. Constitution - Article 1 Section 8, *The Taxing Clause*, Constitution Center, <https://constitutioncenter.org/the-constitution/articles/article-i/clauses/751>.

⁷ U.S. Const. amend. XXIV.

⁸ Kay Bell, “U.S. Coast Guard, Created to Collect Some Taxes for a Young America, Turns 229 Sunday,” *Don't Mess with Taxes* (Aug. 4, 2019), https://www.dontmesswithtaxes.com/2019/08/us-coast-guard-created-to-collect-some-taxes-for-a-young-america-turns-229-.html#google_vignette. “The force that we know as the coastal defense and maritime law enforcement branch of the United States Armed Forces had its beginnings as Revenue Marine.” *Id.* See, Madison Dapevich, “Male Dolphins Form ‘Bromances’ to Help Each Other Hook Up with Females?: ‘Bros Before ... ‘ — Well, You Get the Gist,”

considered patriotic to...prevent[] funds from getting back to the” enemy “says Jennifer A. Gaudio, curator at the U.S. Coast Guard Museum at the U.S. Coast Guard Academy in New London, Conn[ecticut].”⁹ “Nowadays, the U.S. Customs and Border Protection handles taxes and duties.”¹⁰ While donors of large gifts, for example, may incur tax consequences like taxation and tax exemption, gifts almost never incur consequences.¹¹

Rules that protect emotional reasoning affect gift tax, but usually do not affect individuals.¹² Unlike other untaxed transfers, such as to a charity, a gift does

Snopes (Oct. 31, 2023), <https://www.snopes.com/fact-check/male-dolphins-form-bromances/>. “Snopes has seen this claim circulate on social media and on websites since at least 2012, including the below post shared to Reddit in October 2023: FACT: Dolphins have ‘bromances’ in which two males pair up for as long as 15 years and help each other hook up with females.” *Id.*

⁹ Olivia B. Waxman, “Why Alexander Hamilton Started the Coast Guard,” *TIME* (Aug. 4, 2017), <https://time.com/4881169/coast-guard-birthday-history/>.

¹⁰ *Id.*

¹¹ “Frequently Asked Questions on Gift Taxes,” IRS, <https://www.irs.gov/businesses/small-businesses-self-employed/frequently-asked-questions-on-gift-taxes>.

¹² See *i.e.*, Don Kramer, “Is a Nonprofit Required To Report Anonymous Donors To the IRS?,” Nonprofit Issues, https://www.nonprofitissues.com/to-the-point/nonprofit-required-report-anonymous-donors-irs#google_vignette.

not need to be delivered to the next best person if the retiring spouse dies, such as is the case with a charitable donation if it is not properly given to an open charity; but, selling a gift incurs a tax consequence.¹³ Corporations include emotional retirements, like a cooperative and business partnership.¹⁴ A man that retires in order to receive the delivery of an office gift of a poster of appreciation, a nut basket, and a lottery ticket that he believes is a winning ticket, does not need to pay taxes on the delivery charge paid by the company, basket, and poster.¹⁵ The amount won will

¹³ Aaron Hall, "Who Can a Nonprofit Give Funds to When Dissolving?" (Apr. 20, 2022), <https://aaronhall.com/who-can-a-nonprofit-give-funds-to-when-dissolving/#:~:text=Thus%2C%20a%20dissolving%20nonprofit%20should%20donate%20its%20funds,consistent%20with%20the%20nonprofit's%20historical%20mission%20and%20purpose.> "Thus, a dissolving nonprofit should donate its funds to 501(c)(3) organizations that will use the funds in a manner consistent with the nonprofit's historical mission and purpose." *Id. See generally*, "Donation Delivery and Refund Policy," CanadaHelps (May 16, 2022), <https://www.canadahelps.org/en/donation-delivery-and-refund-policy/>. Compare Jackie Olling, "What's the Difference Between Winding Up and Liquidation?", Law Path, <https://lawpath.com/blog/whats-the-difference-between-winding-up-and-liquidation> with Matthew O'Grady, "Time to Fold: Keys To Gracefully Winding Down A Nonprofit," Blue Avocado (Jan. 14, 2020), <https://blueavocado.org/leadership-and-management/time-to-fold-keys-to-gracefully-winding-down-a-nonprofit/>.

¹⁴ Hall (Apr. 20, 2022).

¹⁵ "Man Wins Lottery After Palm Sunday Breakfast With Granddaughter," ABC13 (WTVD) (Apr. 30, 2019),

be taxed.¹⁶ A gift may be taxed before it is given, but for example, if a granddaughter receives a portion of a lottery payout from him, then it is still a gift.¹⁷

B. Explanation (Whatever):

Taxable income is from any source derived, but not gifts.¹⁸ Gifts are excluded because in a free society, people have a right to give and receive gifts.¹⁹ While they pay sales tax sometimes on gifts bought for another, they can give and get a small gift without gaining from missing income tax, being taxed, or causing the other to incur an income tax.²⁰ Tax is saved from those who earn money and can afford to pay for the government.²¹

<https://abc13.com/lottery-winning-winnings-man-gives-earnings-to-granddaughter/5277936/>. "The pair then waited for Thomas to get home from volunteering to tell her about the big surprise." *Id.*

¹⁶ *Id.*

¹⁷ *Id.*

¹⁸ U.S. Const. amend. XVI.

¹⁹ *Id.*

²⁰ 26 U.S. Code § 102(c)(1) (2023). (Taxable gift that benefits a business from an employer.)

²¹ U.S. Const. amend. XVI.

Tax is spent when people need it.²² It is also spent regularly.²³ The government pays for roads, schools, water utilities, farm subsidies, the press, and other necessities.²⁴ The government pays for itself and for those who are needy.²⁵ Sometimes, the government pays for food and water, education, clothing, and shelter when people are

²² See Bell, "U.S. Coast Guard, Created to Collect Some Taxes for a Young America, Turns 229 Sunday" (2019). Verena Dobnik, "'Fearless Girl' Statue Stares down Wall Street's Iconic Bull," CityNews, The Associated Press (Mar. 8, 2017),

<https://toronto.citynews.ca/2017/03/08/fearless-girl-statue-stares-wall-streets-iconic-bull/>. "Well, we really wanted the bull to have a partner, and a partner that we thought was worthy of him," said Lori Heinel.

²³ "Randall Rittenhouse Rhodes 66, of Honolulu, Hawaii, died in Honolulu on October 9, 2023. He was born in Champaign, Illinois. Burial: 10 a.m. on Thursday, November 2, 2023, at the Hawaii State Veterans Cemetery, Kaneohe." Randall Rhodes Obituary, HAWAII STAR ADVERTISER,

<https://hawaiiobituaries.com/us/obituaries/hawaiiobituaries/name/randal-l-rhodes-obituary?id=53493688> and <https://obits.staradvertiser.com>.

²⁴ Andrew Kunesh, "Capital One Just Opened A New Airport Lounge In Denver — Here's Your First Look," CNN Underscored, <https://www.cnn.com/cnn-underscored/travel/capital-one-airport-lounge-den> (Updated 4:05 PM EDT, Fri Nov. 3, 2023).

²⁵ Thomas Gryta & Laura Saunders, "Jeff Bezos Plans Miami Move for Family, Work...and It Might Help Tax-Wise, Too: The Move Back To His Childhood Home Brings Emotions, Potentially Lower State Taxes And Fellow Billionaires," WALL STREET JOURNAL, https://www.wsj.com/business/amazon-founder-jeff-bezos-sets-move-to-miami-after-decades-in-seattle-441fae8d?mod=hp_lead_pos10 (Updated Nov. 3, 2023).

destitute.²⁶ The government also pays for arms and may aid in self-defense.²⁷

II. GIFT OR INCOME (50/50 SPLIT)

A gift may be given to a coworker when he departs for retirement.²⁸ When a person retires from one job and enters another with the same coworkers, the gift is nontaxed.²⁹ Retirement ends the business

²⁶ “2023 NFL Odds: Can A.J. Brown Win Offensive Player of the Year?,” Fox Sports, <https://www.foxsports.com/stories/nfl/2023-nfl-odds-can-a-j-brown-win-offensive-player-of-the-year> (Updated Nov. 4, 2023). (“historic run”) *id.*

²⁷ Chronicle Editorial Board, *S.F. ’S Hiring Process Is Broken and It’s Dumping Your Tax Dollars in a Bonfire*, SAN FRANCISCO CHRONICLE, <https://www.sfchronicle.com/opinion/article/san-francisco-sheriff-deputy-18465101.php>. “Would you wait a year to get hired for a job? If you want to become a San Francisco sheriff’s deputy, that’s exactly what the city expects you to do.” *Id.*

²⁸ Emily Burack, “The Crown Casts Pippa Middleton for Final Season,” TOWN & COUNTRY MAGAZINE (Oct. 17, 2023), <https://www.townandcountrymag.com/leisure/arts-and-culture/a45558960/who-is-matilda-broadbridge-pippa-middleton-the-crown/>. (“self-made”) *id.*

²⁹ David Wilson, “Miramar’s Offense Brings Balance As Patriots Rout of South Broward to Cap Regular Season,” MIAMI HERALD, <https://www.miamiherald.com/latest-news/> and www.miamiherald.com/sports/high-school/article281383023.html (Updated Nov. 4, 2023). “Patriots quarterback Kael Alexander threw three touchdown passes.” *Id.*

relationship.³⁰ Retirement compensation packages may continue to pay but the employment structure is gone.³¹ The person exists the work environment.³²

A retired person receives gifts upon departure.³³ Departure is a pleasant experience and that is why the gifts are not taxed.³⁴ Taxation results from income not

³⁰ Gail Mitchell, "Doja Cat Gives Commanding Performance at L.A. Stop on 'The Scarlet Tour'," MSN, <https://www.msn.com/en-us/music/news/doja-cat-gives-commanding-performance-at-l-a-stop-on-the-scarlet-tour/ar-AA1jnrd?ocid=msedgntp&pc=HCTS&cvid=f506b11e9bba48829b29d76cb00f427f&ei=17>. (Updated photo Nov. 3, 2023). "I got drive, I don't need a car." *Id.*

³¹ 26 U.S. Code § 102 (2023) (installments).

³² Frank Schwab, "NFL Picks Against the Spread: Bills-Bengals Will Cap Off Some Great Sunday Matchups," MSN, <https://www.msn.com/en-us/sports/nfl/nfl-picks-against-the-spread-bills-bengals-will-cap-off-some-great-sunday-matchups/ar-AA1jl7aI?ocid=msedgntp&pc=HCTS&cvid=f506b11e9bba48829b29d76cb00f427f&ei=25>.

"The Cincinnati Bengals and Buffalo Bills came into the season as part of a small group of Super Bowl favorites." *Id.* "That's what makes Sunday night's game so intriguing." *Id.* "The Bills are behind the Dolphins in the AFC East. The Bengals are behind everyone in the AFC North; they're technically the last-place team in the division as Week 9 begins." *Id.*

³³ Tara Mastroeni, "What Is The Gift Tax Rate?," FORBES (May 30, 2023), <https://www.forbes.com/advisor/taxes/gift-tax-rate/>. "The 1960s were one of the most interesting times in American history for a handful of sociopolitical reasons." Madison Troyer, "The Best TV Show of the '60s, According to Data—and See if Your Favorite Made the Top 100," MSN, <https://www.msn.com/en-us/tv/news/the-best-tv-show-of-the-60s-according-to-data-and-see-if-your-favorite-made-the-top-100/ss-AA1jnogL?ocid=msedgntp&pc=HCTS&cvid=f506b11e9bba48829b29d76cb00f427f&ei=31>.

³⁴ *Id.*

from work.³⁵ Yet, work is not given to the retiring member.³⁶

III. EMOTIONAL DECISIONS (LIKE GIVING 10% TO CHARITY)

Normally, a person exits work and enters retirement to be with his family.³⁷ Even a marriage can be part of a partnership, such as a herding nonprofit business, but the gift made inside marriage is not an asset, it is a gift.³⁸ The family supplies him with what he needs.³⁹ He uses their heat, water, food, clothing, and shelter.⁴⁰ While he may have paid for it the whole time, and may have a business partnership with his

³⁵ *Id.*

³⁶ *Id.*

³⁷ Harper v. Virginia State Board of Elections, 383 U.S. 663 (1966). IRS, "Hardships, Early Withdrawals and Loans," IRS, <https://www.irs.gov/retirement-plans/hardships-early-withdrawals-and-loans>.

³⁸ Board of Elections, 383 U.S. 663. IRS, "Hardships, Early Withdrawals and Loans."

³⁹ U.S. Const. amend. V. U.S. CONST. amend. XIV. U.S. Const. amend. XVI.

⁴⁰ U.S. CONST. amend. XIV.

wife, he is using what they have.⁴¹ They have lived there and were dividing inside the home.⁴²

If his wife, his partner, gives him a gift from their home office, it is still a gift.⁴³ While his retirement compensation or salary may have been used by the wife to pay for it, if she gives it as a gift, the business and retiree incur no taxes.⁴⁴ The consequence is that the gift may be used in the business he shares with his wife without the calculation of depreciation, amortization, or other equations.⁴⁵

His wife is free to report the gift, but does not have to.⁴⁶ The business may continue as a small private business even if his retirement pay is quite large.⁴⁷ He is free to boast that he has retired without incurring a penalty, unless he agreed

⁴¹ 26 U.S. Code § 102(c)(1) (2023).

⁴² *Id.*

⁴³ *Id.*

⁴⁴ *Id.*

⁴⁵ *Id.* (leisurely/ g*d)

⁴⁶ U.S. Const. amend. V. U.S. Const. amend. XVI (may).

⁴⁷ 26 U.S.C. § 408 (2023).

first.⁴⁸ An audit would attack him for bragging about unreported money, but under this structure, he would not be audited.⁴⁹ The potential attack is resolved, not through tax court or other avenues.⁵⁰

IV. A REASON TO GIVE (0% DOWN)

A person retires from a job and starts another when involuntary responses to his work change his performance.⁵¹ For example, he may use gift cash and credit to buy a truck with a bathroom and head to the federal parks with his wife.⁵² He begins to feel emotions and duties that he has never felt before.⁵³

⁴⁸ *Id.*

⁴⁹ *Id.*

⁵⁰ *Id.*

⁵¹ Amy Morin, "10 Things to Remember When Everything Seems to Be Going Wrong at Work," FORBES (Feb. 19, 2020) <https://www.forbes.com/sites/amymorin/2020/02/19/10-things-to-remember-when-everything-seems-to-be-going-wrong-at-work/?sh=282f31d64e7d>.

⁵² Rachel Hartman, "Pros and Cons of Retirement in an RV," US NEWS (May 27, 2022), <https://money.usnews.com/money/retirement/baby-boomers/articles/pros-and-cons-of-retirement-in-an-rv>.

⁵³ Lynn Taylor, "How to Manage Power-Mongering Coworkers You Can Stand Your Ground," PSYCHOLOGY TODAY (Sep. 16, 2013), <https://www.psychologytoday.com/us/blog/tame-your-terrible-office-tyrant/201309/how-to-manage-power-mongering-coworkers>.

When a person feels a duty, the duty begins.⁵⁴ Generally, a duty arises when a conscience dictates performance.⁵⁵

If his conscience changes then the duties change.⁵⁶ He has to act differently.⁵⁷ When retirees, like grandparents, retire their priorities shift.⁵⁸ This is a normal way to describe a change in conscience.⁵⁹ Also, when a wife ages, she needs help at home and a strong husband goes home

⁵⁴ “Two people sitting in a quiet, private space perhaps with a lighted candle on a table nearby, discussing whatever life experience the directee shares. That’s spiritual direction.” Teresa Blythe, “What a Spiritual Direction Session Looks Like,” PATHEOS (Sep. 14, 2012), <https://www.patheos.com/blogs/spiritualdirection101/2012/09/what-a-spiritual-direction-session-looks-like/>.

⁵⁵ Tony Mauro, *They Are the Law Clerks of the Supreme Court From the archives | The Hidden Power behind the Supreme Court: Justices Give Pivotal Role to Novice Lawyers*, USA TODAY (Aug. 30, 2022), <https://www.usatoday.com/story/news/nation/2022/08/30/supreme-court-law-clerks-growing-influence-affects-case-rulings/10329339002/?gnt-cfr=1>. “This story originally published on March 13, 1998. It is being republished as part of the commemoration of USA TODAY’s 40th anniversary on Sept. 15, 2022.” *Id.*

⁵⁶ “In fact, the true dictionary definition of spirituality has nothing to do with religion or G*d. Spir-it-u-al-i-ty: the quality of being concerned with the human spirit or soul as opposed to material or physical things.” Barrie Davenport, “19 Examples of Spiritual Goals to Consider - Mindful Zen,” MINDFUL ZEN (July 18, 2022), <https://mindfulzen.co/spiritual-goals/>.

⁵⁷ *Id.*

⁵⁸ U.S. CONST. Am. XXIV. *Allen v. Milligan*, 599 U. S. 1 (2023) (things change).

⁵⁹ *Id.*

from work to help her with the chores.⁶⁰ A change in wellness is another reason people end work.⁶¹ They feel very healthy or unhealthy.⁶² They may change to improve.⁶³

V. STRANGE (1%ER)

Involuntary changes are a part of a profession relying on the right person.⁶⁴ The right person sticks with it until there is a systemic change responding to the person's reason for starting a new financial plan.⁶⁵

⁶⁰ *Id.*

⁶¹ *Id.*

⁶² "The NFL is a long season. That stuff happens." Lapresse, "Patrick Mahomes Sends Message to Dolphins after His Illness and Cut Hand: I'm Fine," MSN (Nov. 4, 2023), <https://www.msn.com/en-us/sports/nfl/patrick-mahomes-sends-message-to-dolphins-after-his-illness-and-cut-hand-i-m-fine/ar-AA1jna7c?ocid=msedgntp&pc=HCTS&cvid=9f708361890d4b55acec6265d29124a2&ei=14>.

⁶³ U.S. CONST. Am. XXIV. *Allen v. Milligan*, 599 U. S. 1 (2023) (gets better).

⁶⁴ *Id.*

⁶⁵ *See e.g.* "The iconic operator of Oberweis Ice Cream and Dairy retail stores in the Midwest, which was founded in 1927, on April 12 filed for Chapter 11 bankruptcy to reorganize its business. Oberweis is a throwback to the heyday of dairies as it still sells its milk in glass bottles and offers home delivery of its dairy products in Illinois, Indiana, Michigan, Missouri, North Carolina, Virginia and Wisconsin." Kirk O'Neil, "Iconic Ice Cream Brand Files for Chapter 11 Bankruptcy," MSN, <https://www.msn.com/en-us/money/companies/iconic-ice-cream-brand-files-for-chapter-11-bankruptcy/ar->

That person continues to embrace the system and to perform other jobs that support the planned outcome by retiring after an involuntary change occurs.⁶⁶ An involuntary change may be spiritual, emotional, an average example given above, intellectual, religious, physical, or financial.⁶⁷ It is something that just happens.⁶⁸ The person cannot go on as before and there is no causation that exactly predicts the change.⁶⁹ Retirement is one way to express this process, but is not an exact science.⁷⁰

Retirement is unlike a crisis.⁷¹ A crisis tears apart the financial wellbeing of the family and

BB11G3JQ?ocid=msedgntp&pc=ASTS&cvid=a7df04a046c54fa1b60e1e6e6cb1f2b8&ei=20. Involuntary changes may happen to cows and bulls.

⁶⁶ *Id.* Sam Bader, "The Importance of Retirement Research," BOSTON COLLEGE LAW SCHOOL MAGAZINE (2022), <https://lawmagazine.bc.edu/2022/05/the-importance-of-retirement-research/>. "BC Law Professor Natalya Shnitser was instrumental in launching the Spring 2022 Retirement Research Seminar Series, an interdisciplinary initiative between Boston College Law School and the Boston College Center for Retirement Research (CRR)." *Id.*

⁶⁷ Bader, BOSTON COLLEGE LAW SCHOOL MAGAZINE.

⁶⁸ *Id.* "I'm Fine," MSN (2023).

⁶⁹ "I'm Fine," MSN (2023).

⁷⁰ *Id.*

⁷¹ See *Dixon v. United States*, 548 U.S. 1 (2006). Ohio R.C. § 2901.06 (2024). LENORE E. A. WALKER, BATTERED WOMAN SYNDROME (2009).

business.⁷² It may involve the husband beating the wife, neglecting his children, and abandoning the home.⁷³ He may join a gang and show interest in delinquents.⁷⁴ The proverbial midlife crisis is like a form of battered woman syndrome when the husband tries to sell the family's home without permission to feel younger.⁷⁵ It is an unexpected event in the family members' lives that the husband unreasonably professed to be chronological. It disrupts the system.

The worker's desire to retire, not his diseased focus on normal progression, such as age, likely leads to healthy retirement.⁷⁶ For example, a person may retire from the National Football League (NFL) at 33 years old.⁷⁷ It does not mean

⁷² *Id.*

⁷³ *Id.*

⁷⁴ *Id.*

⁷⁵ *Id.*

⁷⁶ *Id.*

⁷⁷ Kevin Dotson, "NFL Star Rob Gronkowski Announces His Retirement," CNN (June 21, 2022), <https://www.cnn.com/2022/06/21/sport/rob-gronkowski-retirement-spt/index.html>. Four-time Super Bowl champion Rob Gronkowski...announced his retirement.... This is Gronkowski's second time retiring from the

that he spent a lifetime at the same law firm like when a person retires at 65.⁷⁸ Retirement equates with a major life change—leaving one job and entering another or leaving a work environment altogether.⁷⁹

An involuntary change is not forcible, but it emotionally is like a physiological response to work.⁸⁰ Work is a fixed plan and performance corresponding to an industry.⁸¹ When people

NFL, ...playing from 2010 to 2018 with the Patriots before returning in 2020 to play two seasons with the Buccaneers. Gronkowski, 33, wrote..., 'I want to thank the...first class Buccaneers organization for an amazing ride.' *Id.*

⁷⁸ Julie Miller, "Water Boy: The History of the NFL's Unsung Heroes," Yard Barker, Originally Posted on The Forkball, https://www.yardbarker.com/nfl/articles/water_boy_the_history_of_the_nfls_ungung_heroes/s1_17256_39324982 (Updated Sep. 30, 2023).

⁷⁹ Marc Freeman, *'Taxi' Turns 40: A Wild Ride Down Memory Lane With the Cast and Creators 'Taxi' Turns 40: Co-creators James L. Brooks and Dave Davis as well as Director Jim Burrows and Stars Including Danny DeVito, Marilu Henner, Christopher Lloyd, Tony Danza, Judd Hirsch and Carol Kane Share Memories of Andy Kaufman, Wild Parties and Two Cancellations*, THE HOLLYWOOD REPORTER (Sep. 1, 2018), <https://www.hollywoodreporter.com/tv/tv-news/taxi-turns-40-a-wild-ride-down-memory-lane-cast-creators-1139168/>.

⁸⁰ "I'm Fine," MSN (2023).

⁸¹ Jared Leto, "World on Fire," Thirty Seconds To Mars (Sep. 14, 2023), <https://www.youtube.com/watch?v=KxQBccfr1vI&list=PLx4687tYuMWivZSCCyROghF4wGlpHBG2T&index=6>. The lyrics seem to mention these feelings. "Feels like there's no way out of the frozen snow." "Runaway, run away." "'G*d' knows who we are."

change, such as perspectives or the way they feel, the work they perform may be impacted.⁸² This may change their jobs.⁸³ To do this he may need to retire from the first position.⁸⁴ The positions may coalesce and this may happen involuntarily.⁸⁵ The second profession is the right fit for a person because he incurs no legal liability attempting to perform the work.⁸⁶ He is the right person because he is not negligent or criminal.⁸⁷ Those are sub-issues emerging from taxable and nontaxable events.⁸⁸

⁸² “I’m Fine,” MSN (2023).

⁸³ *Id.*

⁸⁴ *Infra* note.

⁸⁵ “Scottie Pippen’s Eldest Son Antron Dies at the Age of 33,” THE GUARDIAN (Apr. 19, 2021), <https://www.theguardian.com/sport/2021/apr/19/scottie-pippens-eldest-son-antron-dies-at-the-age-of-33>. “Antron inherited his father’s athletic ability and played college basketball for Texas A&M International University. He was living and working in Atlanta at the time of his death.” *Id.*

⁸⁶ THE HOLLYWOOD REPORTER (Sep. 1, 2018).

⁸⁷ *Id.*

⁸⁸ Shannon Thaler, *Ken Griffin Threw Party for 1,200 Citadel Staffers at Disney Tokyo This Weekend*, NEW YORK POST (Oct. 30, 2023), <https://nypost.com/2023/10/30/business/ken-griffin-paid-for-citadel-staffers-party-at-disney-tokyo/>.

Griffin... provided express passes to his workforce, which allowed them to skip the lines on rides and other attractions, like the popular Space Mountain, Pirates of the Caribbean and Big Thunder Mountain rides

A retirement and involuntary change are symbols of the end of work.⁸⁹ Work ends because the person chooses.⁹⁰ Termination, at will employment, breach, layoffs, and strike are not the same thing.⁹¹ Similarly, they are sometimes caused by torts and crimes.⁹² This is caused by an X factor.⁹³ Often used as a defense in tax court, the

that are also at Disney World's Orlando amusement park. For reference, a one-day pass to the Japanese Disney location costs anywhere from 7,900 yen to 10,900 yen, or \$52.75 to \$72.78. If there were 1,200 adults with tickets, Griffin could have spent as much as \$87,336 for just one day at the park, not including fast passes. *Id.*

⁸⁹ Know Your Value, "Patti Labelle Has Two Words to Say About Retirement: 'Hell No': The 'Godmother of Soul' Shares Lessons from Her Multi-Faceted Career at An Event in New York City That Honored Women Who Made the 3rd Annual Forbes' '50 Over 50' U.S. List," MSN

(Oct. 26, 2023), <https://www.msnbc.com/know-your-value/career-growth/patti-labelle-has-two-words-say-about-retirement-hell-no-n1307788>. ("G*dmother of Soul") *id.*

⁹⁰ *Id.*

⁹¹ *Id.* U.S. Const. amend. IV, § 2, cl. 1.

⁹² Dr. Shaquille O'Neal said, "The reason why I showed the guys before me respect is because the way they played, the reason why I'm making so much money." Yakshpat Bhargava, "Shaquille O'Neal Credits Past Legends for Being so Successful," MSN (Nov. 5, 2023)

<https://www.msn.com/en-us/sports/nba/cause-they-making-too-much-money-now-shaquille-o-neal-on-why-modern-day-stars-haven-t-reached-out-to-him-for-advice/ar-AA1jqbQt?ocid=msedgntp&pc=HCTS&cvid=53af8d08d2124f25b52cb672c6c8c5b3&ei=15>.

⁹³ An X factor is discussed in a university classroom setting. "Wonks loved it for its elegant simplicity though there were (and are) real questions about how the tax would work."

X factor describes something that changed and cannot be quantified.⁹⁴ It is not a superseding or intervening cause.⁹⁵ It is indescribable.⁹⁶ Certain events help to describe it, but the description usually conforms to normal paths. It is a blanket expression.⁹⁷

Howard Gleckman, "An X Factor in the Tax Reform Debate," FORBES (June 21, 2012), <https://www.forbes.com/sites/beltway/2012/06/21/an-x-factor-in-the-tax-reform-debate/?sh=10459d906a75>.

⁹⁴ "However, depending on the state you live in and often once you hit your 60s (usually around the ages of 61 to 65), you may be eligible for a property tax exemption." *Infra*.

⁹⁵ Geoff Williams, "I'm a Senior. When Can I Stop Paying Property Taxes," MSN (Nov. 5, 2023), <https://www.msn.com/en-us/money/personalfinance/i-m-a-senior-when-can-i-stop-paying-property-taxes/ar-AA14mXMn?ocid=msedgntp&pc=HCTS&cvid=c1f6a735942141acb02d2db978ae3852&ei=70>.

⁹⁶ Jon Powell, "Joe Budden Questions Accuracy of City Girls' 'RAW' album sales," MSN (Nov. 4, 2023), <https://www.msn.com/en-us/music/news/joe-budden-questions-accuracy-of-city-girls-raw-album-sales/ar-AA1jo8Fp?ocid=msedgntp&pc=HCTS&cvid=a13762575ff34da7a91efe79e51e8995&ei=12>.

⁹⁷ Corrie Cooks, "12 Poverty Meals That Taste Like A Million Dollars," MSN (Nov. 5, 2023), <https://www.msn.com/en-us/foodanddrink/recipes/12-poverty-meals-that-taste-like-a-million-dollars/ss-AA1jhCXG?ocid=msedgntp&pc=HCTS&cvid=a13762575ff34da7a91efe79e51e8995&ei=16>.

VI. FINALITY (70% D)

The summary is that people changing jobs may receive gifts that are not taxable even when special circumstances apply.⁹⁸ For example, a tutor stopped giving lessons about his dog in his home.⁹⁹ The tutor's pet still tutors, receiving business and payments at the house, but the man who cashes the checks for the dog retired from the human tutoring job and receives retirement gifts from his former students who also study with his wife.¹⁰⁰ The gifts are not taxed because

⁹⁸ *Supra* Section I. Emotional reasoning persuades the court. See Shreveport Bar Foundation Pro Bono Project, "Louisiana Grandparents Raising Grandchildren Resource Guide," <https://goea.louisiana.gov/media/nxwl3bac/grandparentsraisingchildren.pdf>.

⁹⁹ Charlize Theron, Africa Outreach, charlizeafricaoutreach.org.

¹⁰⁰ "7 Secrets Comfortable Retirees Know About Hiring a Financial Advisor," Smart Asset (Nov. 2023), https://articles.smartasset.com/financial-advisor-secrets/ux/secrets.php?utm_source=mediago&utm_medium=referral&utm_campaign=bai__falc_content_fasecrets_msnaugv91_maxcvatsun&utm_content=7+Secrets+Comfortable+Retirees+Know+About+Hiring+a+Financial+Advisor&utm_term=msn.com&a0v5la7bquf89=23ef2e3ae48c6d9a07f369702e949ce4&uy3ubftvh0u6o8=417a0a3f1ff06bd1593f9b7f21a4af48&cusduxj27i=2063360&xnfr0ncac=75&zsmoi87pih9=trac.e.mediago.io&lzzgnpz8d=9220dd482c2a49631b4e66cca9f5f0ee. "Research suggests people who work with a financial advisor feel more at ease about their finances and could end up with about 15% more money to spend in retirement." (citing *Journal of Retirement*).

Americans have the right to give and receive gifts.¹⁰¹ The gifts are tax free.¹⁰² However, the income they may generate may be taxed.¹⁰³ In short, the tax system is a right belonging to government and the people.¹⁰⁴ Americans pay tax because they need it—representation and allocation.¹⁰⁵ When the tax system makes an exception it reminds Americans of who they are.¹⁰⁶

¹⁰¹ U.S. CONST. AMEND. I, V, and XVI.

¹⁰² Theron, Africa Outreach.

¹⁰³ Rob Maaddi, “The NFL Wants to Make Football More Popular Than Futbol Globally,” Associated Press (Oct. 21, 2023), https://pressofatlanticcity.com/the-nfl-wants-to-make-football-more-popular-than-futbol-globally/article_6b9e0596-13e2-5615-9cf8-e2ab92921b2a.html.

¹⁰⁴ U.S. CONST. AMEND. XVI. Maaddi (2023). “The league's 32 teams brought in a total revenue of approximately \$18.6 billion in 2022.” *Id.*

¹⁰⁵ U.S. CONST. AMEND. XVI. Maaddi (2023).

¹⁰⁶ U.S. CONST. AMEND. XVI. Maaddi (2023).