

TAX AVOIDERS

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INSTRUCTION BOOK

INSTRUCTIONS

Object:

The goal of the player is to become a millionaire, after taxes, in one year. As in real life, there are obstructions to your progress, bureaucratic levels to go through and obstacles to overcome such as governmental red tape, bad investments that lose money, taxes and IRS audits.

The Characters:

John Q — The Overtaxed Player



Adversaries

Eggie
The IRS Agent



Waggle
The CPA



Toodles
The Investment Advisor



These identities are all parts of the same character. Their movements are not controlled by the player. He is constantly persuing John Q.

John Q is controlled by the joy stick and moves in all directions; left, right, up and down. The Fire Button causes him to jump over or through adversaries.

The Symbols



1) Income \$.
You must obtain
the dollars to earn income.

2) Governmental Red Tape.
Failure to avoid the red tape
during the income screen costs you \$2,000 each time.



3) Portfolio.
(screen 2)
You must put the investments
into your portfolio to shelter income
and obtain any capital gain.



General Play

The year is divided into 365 days, 12 months and 4 seasons. During each season there are two screens, an income screen and an investment/shelter screen. During the income screen, you must accumulate as much income "\$" as possible while avoiding the costly governmental red tape. To reach the various bureaucratic levels, you must catch the elevator in the center of the screen. This takes you to the various levels, slowly like normal governmental action.

Approximately half way through the season, you are switched to the second screen which allows you to obtain various Tax Sheltered Investments. Here, you are being pursued by a character who is consistently moving into and out of the private enterprise system and governmental employment. This is symbolized by color changes; black, pink and green.

In the black mode he is Eggie, an IRS Revenue Agent trying to catch you for audit. When caught, you are audited and **always** lose. You are then taxed at the maximum rate of 50% and sent back to work in the income screen. There are no appeals to tax court.

In the pink mode he is Waggie, a CPA who is soliciting your business. If he catches you, or you go to him, he charges you \$1,000. You will find his fee, though expensive, is worth paying because he will always provide a more valuable Tax Sheltered Investment than the one previously available.

In the green mode he is Toodles, a Registered Investment Advisor who can help you maximize your income by providing the best Tax Sheltered Investment available. When green, it is to your benefit to catch him. Depending on the amount of time left before your taxes are due (the end of the season) it may or may not be beneficial to wait for the IRS Agent to become the Investment Advisor.

At the end of the season your taxes are collected through automatic quarterly withholding. The amount of tax collected depends on which Tax Sheltered Investment you have in your portfolio. You are then sent back to work (screen 1) to earn more income.

Investments

There are seven different investments and each has different tax shelter benefits. Some also provide you with capital gains while others do not. There is a 50/50 chance that any investment will make or lose money. Good investments earn \$1,000 per day in addition to any capital gain. Bad investments lose \$1,000 per day but still can provide the capital gain. This is separate from and does not affect their ability to shelter income at the end of the season.

The Tax Sheltered Investments Are:



OIL DERRICK

Oil and Gas Development



SUN

Solar Energy



TRAIN CABOOSE

Railroad Containers



GLASS FLASK

Research & Development



APARTMENT

Real Estate Development



COW'S HEAD

Cattle Feed Lot



TV SET

Computer Software and Videogames

Screen 1: Income Screen

There are 4 levels of bureaucracy which must be negotiated to earn the maximum amount of income. The \$ on each level are worth \$2,000 in income. The red tape on each level must be avoided by jumping through it. Being caught in the red tape loses \$2,000 of income.

The 4 levels are each divided into two sides, the left and right. You will find that regardless of your political views (left or right) the red tape still slows you down and costs you money. To reach one side from the other you must stand near the edge and jump to the other side, this allows you to by-pass the political center where there is no money.

The political center is useful however in going from one level to another, since it consists of an elevator which is constantly going up and down between the levels. Unfortunately, the political center elevator is invisible to anyone who is to the left or right of center. To catch the elevator you must be in the center or on the center edge of either side. It will then become visible and raise or lower you to another level of bureaucracy. As with most governmental action, it moves slowly, so be patient.

Screen #2: Tax Shelter Investment Screen

One of the seven available Tax Shelter Investments will appear on the screen, along with the IRS Agent/CPA/Advisor. You must negotiate the various ladders and obtain the shelter. Once you have the shelter in John Q's hand, it will disappear from the screen and your portfolio will appear in the lower left hand portion of the screen. It does not matter whether you run, jump, climb or fall, you should do whatever is necessary to put the investment into your portfolio. Once there, another investment will appear.

NOTE: In going up the ladders, you must climb up their edge because they symbolize technology. (It has always been true that it is to your advantage to be on the cutting "edge" of technology.) Trying to climb the technology ladders in their middle will get you nowhere but "wrung" out. This can be taxing if you are caught by the IRS Agent.

To stop the \$1000 per day loss from a bad investment, you should catch the pursuing character in his CPA (pink) mode. He will then provide a more valuable tax shelter investment but charge you \$1,000 for eliminating further losses.

If John Q has no tax shelter investment in his hands or portfolio, the Investment Advisor will make the Video Game Investment shelter available.

STRATEGY

- 1) You should always try to have the Video Game Investment in the portfolio at the end of the season, since this shelters 100% of all income to date.
- 2) Since capital gains provide a quick increase in income, it may be beneficial to put the investment into your portfolio even if the investment is losing money.
- 3) Waiting for the IRS Agent (Eggie) to become an Investment Advisor (Toodles) or CPA (Waggie) is to your advantage if you catch them and have time to put the new investment into your portfolio before the end of the season.
- 4) Even the less valuable investments (cattle, solar energy and railroad) can make money while you are waiting for the CPA or Investment Advisor to appear.