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DAVID FOSTER WALLACE ON TAX POLICY, HOW TO BE AN  
ADULT AND OTHER MYSTERIES OF THE UNIVERSE

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*Arthur J. Cockfield\**

INTRODUCTION

As one of the most highly acclaimed fiction writers of his generation, David Foster Wallace had many things to say on a seemingly endless variety of topics. In his last work, the unfinished novel *The Pale King*, he chose to elaborate on, of all things, tax policy and tax administration.<sup>1</sup> One of his real targets may have been how to handle boredom in the workplace and become a “successful” adult. But he chose tax issues to explore these themes, creating “the great American tax novel.”<sup>2</sup>

In preparing and researching *The Pale King* over a fourteen year period from 1994 until his suicide in 2008,<sup>3</sup> Wallace left behind thousands of pages of notes, now housed along with his entire collected works (the “Collected Works”) at the Harry Ransom Center at the University of Texas at Austin. This collection includes all of the original materials from which

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\* Professor, Queen’s University Faculty of Law (Canada). The author would like to thank the staff at the Harry Ransom Center at the University of Texas at Austin for their assistance with his research in the collected works of David Foster Wallace. Copies of the materials from these collected works cited within this article are on file with *Pittsburgh Tax Review*. The research took place in part when the author was a Fulbright Visiting Chair in Policy Studies at the University of Texas at Austin during the winter/spring 2013 semester. The author is also grateful to Lawrence Zelenak, D.T. Max, and Jeffrey Alden for comments provided on an earlier draft.

<sup>1</sup> DAVID FOSTER WALLACE, *THE PALE KING* (Michael Pietsch ed., 2012) [hereinafter *PALE KING*]. The novel was widely reviewed when it was first published and was nominated for a Pulitzer Prize in Fiction in 2012 (although the jury decided not to award this Prize to any of the nominated works that year). Michael Cunningham, *Letter from the Pulitzer Fiction Jury: What Really Happened This Year*, *NEW YORKER* (July 9, 2012), <http://www.newyorker.com/books/page-turner/letter-from-the-pulitzer-fiction-jury-what-really-happened-this-year>.

<sup>2</sup> See Lawrence Zelenak, *The Great American Tax Novel*, 110 *MICH. L. REV.* 969 (2012) (book review) (exploring, among other things, themes surrounding civic engagement and responsibilities).

<sup>3</sup> According to the book’s editor, Michael Pietsch, Wallace began working on *The Pale King* as soon as he had completed *Infinite Jest* in 1994. *PALE KING*, *supra* note 1, at xii.

the novel was culled, containing original drafts of chapters, spiral-bound notebooks, accounting class notes, research papers and other writings.<sup>4</sup> This article incorporates archival research conducted by the author within the Collected Works. Because of the unfinished status of the novel at Wallace's death, the Collected Works may be able to provide insights into his views and perspectives within the edited version of *The Pale King*.<sup>5</sup>

As subsequently explored, Wallace directed tax topics at one of the novel's main themes: true adulthood often involves overcoming boredom in the workplace to derive a sense of community and care for others. In a sense, the book serves as a guide on how to become a reasonably happy and fulfilled adult.<sup>6</sup> Like Wallace's earlier novel, *Infinite Jest*, *The Pale King* does not follow a linear narrative that can be succinctly summarized. Instead, Wallace provides us with a series of, at times, tangentially inter-related stories about workers in the mid-1980s at a fictional Internal Revenue Service (IRS) examination center in Peoria, Illinois. He provides snapshots of the interior lives of these workers, including a fictional version of Wallace himself, as they struggle through tedious workdays.

This article is organized as follows. Part I explores *The Pale King*'s theme that overcoming monotonous work tasks is one of the main existential challenges of modern life. Wallace seems to suggest that these tasks can often mask important individual and social efforts. Part II discusses how Wallace teases out his main theme to provide us with lessons concerning how we must accept workplace boredom, learn to pay attention within the grey blob of drudgery, and possibly even triumph over boredom to discover inner passion. Part III concludes that *The Pale King* shows how the seemingly boring bits of life play a significant role in defining our individual identities.

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<sup>4</sup> *Id.* at x, xiii.

<sup>5</sup> The published novel itself may undergo further changes that draw from the Collected Works. The paperback edition of the novel, which is the subject of this article, was published with four previously unpublished scenes. *Id.* at app. 2–25.

<sup>6</sup> *Id.* at 439.

## I. GROWING UP AND DEALING WITH WORK AND DRUDGERY

A. *Tax Work as Ultimate Drudgery*

Wallace delved into the world of tax because he knew that it was normally identified with boredom, often hilariously so. Wallace claims *The Pale King* is a nonfiction account of “a single, long-past year I spent in exile from anything I remotely cared about or was interested in, serving out time as little more than one tiny ephemeral drone-like cog in an immense federal bureaucracy.”<sup>7</sup> Like most of the novel, however, Wallace’s alleged IRS work experience as well as his tax policy discussions are either mainly or entirely made up.<sup>8</sup> In 2000, roughly six years into the research for this book, Wallace apparently came up with this idea as he discusses in a background note where he indicates that the novel will be a “fake memoir,” which he called the “ultimate fiction.”<sup>9</sup>

Wallace uses tax work to emphasize how we can overcome even the seemingly most mundane of tasks. He believed (and was likely correct) that working on one’s tax return is quite possibly the most deadly dull work that members of the public ever do. Accordingly, these same taxpayers would view a career working in tax, and especially at the soulless IRS, with dread.

Throughout *The Pale King*, Wallace empathizes with workers as they struggle through the routine aspects of bureaucratic tax work. For instance, for one IRS clerk time seems to crawl to a halt during the workday because the tax work is “soul murderingly” boring.<sup>10</sup> In another example, the office work is so stupefyingly tedious that an IRS agent sits dead at his work desk for four days without anyone noticing.<sup>11</sup> Another agent, Lane Dean Jr.,

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<sup>7</sup> *Id.* at 81.

<sup>8</sup> Zelenak, *supra* note 2, at 979; *see, e.g.*, PALE KING, *supra* note 1, at 81, 258.

<sup>9</sup> *See* David Foster Wallace, Wacky Idea? (June 2000) (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin) [hereinafter Wacky Idea?].

<sup>10</sup> PALE KING, *supra* note 1, at 387.

<sup>11</sup> *Id.* at 29.

reviews tax returns and feels, “boredom beyond any boredom he’d ever felt. This made the routing desk at UPS look like a day at Six Flags.”<sup>12</sup>

Wallace explores dullness less directly through the book’s writing style that contains jargon-filled tax discussions that are presumably largely gibberish to non-experts. Consider this discussion by an unnamed IRS agent:

[I]t’s not even clear now when you say *corporation* whether we’re talking about Cs or Ss, LLCs, corporate associations, plus you’ve got closely-helds and public, plus those sham corporations that are really just limited partnerships loaded up with non-recourse debt to generate paper losses, which are basically just parasites on the tax system.<sup>13</sup>

Like a law review article gone wild, *The Pale King* also includes hundreds of lengthy footnotes, including some that go on for several pages, about obscure IRS facts, knowing that only the most patient reader would try to wade through this seemingly boring (and at times irrelevant) material. Here is part of one note where the fictional David Wallace worries about saving for retirement in light of various tax incentives:

By age forty, artist or no, the reality is that only an imprudent chump would neglect to start saving and investing for eventual retirement, especially in this era of tax-deferred IRA and SEP-IRA plans with such generous annual tax-exempt caps—and extra-especially if you can S-corp yourself and let the corporation make an additional annual pension contribution, over and above your IRA, as a contractual “employee benefit,” thereby exempting that extra amount from your taxable income, too. The tax laws right now are practically down on one knee, begging upper-income Americans to take advantage of this provision. The trick, of course, is earning enough to qualify as an upper-income American—*Deos fortioribus adesse* [“The gods are on the side of the stronger”].<sup>14</sup>

The use of elaborate footnotes and cross-references may have been part of Wallace’s broader goal to explore how literature shapes the way we read and pay attention to details. He may be testing the reader’s ability to sort the wheat from the chaff: “there actually is quite a lot of important material in Wallace’s endnotes, yet to discover it, one has to wade through lots of

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<sup>12</sup> *Id.* at 379.

<sup>13</sup> *Id.* at 142.

<sup>14</sup> *Id.* at 83 n.21 (translation added).

craft.”<sup>15</sup> Wallace’s approach to fiction has been characterized as an “encyclopedic novel,” following the style of authors such as Dante, James Joyce, and Thomas Pynchon, where he provides a cultural history through oral accounts of past events, newspaper clips, and drawn-out narratives.<sup>16</sup>

From the detailed and technical nature of his footnotes, it is clear that Wallace took his study of tax policy seriously. After being awarded the MacArthur Foundation “Genius” award in 1997 and having *Infinite Jest* listed in *Time Magazine*’s Top 100 English language novels of all time, Wallace chose not to move to Manhattan to increase his social and literary powers (as many professional writers would be tempted to do).<sup>17</sup> Instead, he enrolled in three years of tax courses at Illinois State University,<sup>18</sup> which most fiction writers would consider tantamount to spending an eternity in Dante’s ninth circle of Hell being forever chewed by Satan.<sup>19</sup>

In notes to his professors, Wallace peppered them with questions about arcane aspects of taxation; he also reached out and corresponded with tax accountants and tax lawyers.<sup>20</sup> He worked his way through complicated

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<sup>15</sup> David Letzler, *Encyclopedic Novels and the Craft of Fiction: The Infinite Jest’s Endnotes*, 44 STUDIES IN THE NOVEL 304, 310 (2012) (referencing Wallace’s use of endnotes in *Infinite Jest*).

<sup>16</sup> *Id.* at 304. This view is often traced back to an earlier essay. See Edward Mendelson, *Gravity’s Encyclopedia*, in THOMAS PYNCHON, GRAVITY’S RAINBOW: MODERN CRITICAL INTERPRETATIONS 29, 31–32 (Harold Bloom ed., 1986).

<sup>17</sup> See D.T. MAX, EVERY LOVE STORY IS A GHOST STORY: A LIFE OF DAVID FOSTER WALLACE 239 (2013) (noting the MacArthur Foundation gave Wallace \$230,000 in grants, which freed him to pursue full-time writing).

<sup>18</sup> See, e.g., David Foster Wallace, Course Syllabus for Accounting 233 (1997) (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin); David Foster Wallace, Course Syllabus Accounting 131 (1996) (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin); Wacky Idea?, *supra* note 9.

<sup>19</sup> In Dante’s vision of the final circle of hell, a giant three-headed Satan rises out of the ice with each mouth chewing on what Dante considered to be history’s three greatest traitors to their masters: Judas, Brutus and Cassius. See DANTE ALIGHIERI, THE INFERNO 278 (John Ciardi trans., Signet Classics 2001) (1308).

<sup>20</sup> For an example of the exchange, see David Foster Wallace, Qs for Linton (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin), and Letter from Frank B. Linton to Prof. David Foster Wallace (Dec. 8, 1997) (on file with the David Foster Wallace Papers Collection at the University of Texas at Austin).

topics like the taxation of bonds.<sup>21</sup> He did well on class tests.<sup>22</sup> Of his classmates, Wallace noted, “[a]ccounting students are incredibly organized note-takers.”<sup>23</sup> Still, Wallace clearly felt the heat from time to time. Like every tax student, Wallace could grow frustrated with the inherent complexity of tax rules. In the margins of his accounting notes, he jotted, “I am a McArthur [sic] Fellow. Boy am I scared. I feel like throwing up. Why? String-free award—nothing but an avowal of their belief that I am a ‘Genius.’ I don’t feel like a Genius.”<sup>24</sup>

### *B. Tax Policy Really Matters Even if Tedious*

The world of tax enabled Wallace to explore how ostensibly boring topics like tax policy and tax administration have a vital impact on the lives of real people. In particular, tax rules are important as they constitute an implicit agreement to divvy up the social pie in a way deemed acceptable by citizens within a democracy (or, more cynically, by corporate lobbyists).

Consider his discussion of a failed Illinois sales tax reform in the 1970s.<sup>25</sup> In this comic fabrication, Wallace tells us how the government of Illinois once came up with a scheme to give a sales tax break to lower income taxpayers by enacting a progressive rate tax whereby goods valued at over \$5 would be subjected to higher rates. As a result, taxpayers dodged the tax by buying goods below the \$5 threshold or by colluding with retailers for multiple below-threshold purchases: “used-car dealers . . . were willing to sell you a car as an agglomeration of separate little transactions for front bumpers, right rear wheel well, alternator coil, . . . the purchase structured as thousands of different \$4.99 transactions.”<sup>26</sup> In short, the tax

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<sup>21</sup> David Foster Wallace, Accounting 131 Chapter 11 Handout Bond Problems (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>22</sup> See, e.g., David Foster Wallace, Accounting 131 Quiz #2 (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>23</sup> See David Foster Wallace, 6th Class (Jan. 29, 1998) (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>24</sup> David Foster Wallace, Accounting Notes (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>25</sup> PALE KING, *supra* note 1, at 196–99.

<sup>26</sup> *Id.* at 198.

was a disaster as it failed to account for taxpayers' likely behavioral responses to the tax.<sup>27</sup>

Wallace shows how tax rule changes that properly account for taxpayer behavioral responses can lead to startling societal benefits. In another example, Wallace fictionalizes the true story, which he apparently learned in one of his tax classes,<sup>28</sup> of how an IRS agent came up with an idea that ultimately generated billions of dollars in extra tax revenues.<sup>29</sup> The agent realized that many Americans were filing fictitious dependent child information to access tax benefits (for instance, past audits had turned up pets instead of human children). The agent proposed a filing change whereby taxpayers must list the Social Security number of each dependent child. Once the IRS implemented this change, they found that roughly seven million alleged dependents had disappeared from the tax rolls, leading to the collection of billions of dollars in new revenues.

Wallace spends more time on teasing out a massive battle in the mid-1980s within the IRS itself over the direction of, the “Service,” as it is called by IRS employees. In his background notes, he described the battle as “[w]here 2 Factions Fight it out. . . . Rivalry—those who want computerized, returns-based approach and those who want Agent-based approach. Final Contest.”<sup>30</sup> On the one hand, under the “Spackman Initiative,” the IRS wants to re-orient itself into a business where taxpayers are treated as customers and the performance of IRS agents is measured largely by the amount of “profits” that are generated from audits.<sup>31</sup> On the

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<sup>27</sup> On a related point, the relationship between behavioral economics and taxation is an area of growing academic and policy interest. See, e.g., William Congdon et al., *Behavioral Economics and Tax Policy*, 62 NAT'L TAX J. 375 (2009).

<sup>28</sup> See David Foster Wallace, 2 BIG IRS \$ IDEAS (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>29</sup> See PALE KING, *supra* note 1, at 531–33. The true story is set out in John Szilagyi, *Where Some of Those Dependents Went*, in I.R.S., U.S. DEP'T OF TREASURY, DOC. 7302 (3-91), 1990 RESEARCH CONFERENCE REPORT: HOW DO WE AFFECT TAXPAYER BEHAVIOR 162–63 (1990).

<sup>30</sup> David Foster Wallace, Peoria—Massive NEC—National (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>31</sup> See PALE KING, *supra* note 1, at 111–16.



other, the older bureaucrats want to maintain what they see as a moral orientation whereby IRS workers are to strive toward justice.<sup>32</sup>

The stakes are high:

It was . . . like watching an enormous machine come to consciousness and start trying to think and feel like a real human. The terror of concurrent films like *Terminator* and *Blade Runner* was based around just this premise . . . but of course in the case of the Service the convulsions, and fallout, although more diffuse and undramatic, had an actual impact on Americans' lives.<sup>33</sup>

The problem, according to Wallace, is that these bureaucratic changes seem so boring to the public that they fail to appreciate the policy outcomes that affect their lives in important ways: “The real reason why U.S. citizens were . . . not aware of these conflicts [within the IRS], changes, and stakes is that the whole subject of tax policy and administration is dull. Massively, spectacularly dull.”<sup>34</sup>

As Lawrence Zelenak notes, this internal IRS clash did not actually occur during this era. Rather, the conflict took place in the late 1990s, when IRS reforms stressed the need to treat taxpayers as customers whose needs and wants must be respected.<sup>35</sup> Instead, reform efforts in the mid-1980s stressed the need to broaden the tax base, reduce tax rates, and inhibit loopholes, resulting in the enactment of the *Tax Reform Act of 1986*.<sup>36</sup>

Wallace was presumably more familiar with the late-1990s reforms as he was studying tax accounting during this period, and would likely have heard his course instructors discuss the efforts. By mixing up the time periods, Wallace may have been displaying his use of recursive text to illustrate how later events are embedded in earlier ones, and indeed how a close examination of the earlier events would reveal the direction of subsequent happenings.

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<sup>32</sup> See *id.* at 72, 82–84, 103, 114, 119.

<sup>33</sup> *Id.* at 82 n.19.

<sup>34</sup> *Id.* at 85.

<sup>35</sup> Zelenak, *supra* note 2, at 971–73. In fact, the push for computerized audits that eliminated the need for IRS examiners began in the early 1980s. See Bryan Camp, *Theory and Practice in Tax Administration*, 29 VA. TAX REV. 227, 251 (2009) (as cited in Shanske, *infra* note 60).

<sup>36</sup> Tax Reform Act of 1986, Pub. L. No. 99-514, 100 Stat. 2085 (1986).

So the mid-1980s reforms to reduce tax rates and brackets, broaden the tax base, and make the tax system more efficient become Wallace's fictional story about the 1980s instrumental vision of technology replacing human auditors. Both lead to the same outcome: the late-1990s business-like emphasis on taxpayers as clients.<sup>37</sup> Indeed, Wallace identifies the pro-business thrust of the IRS "beginning to gather force in the Service as early as the Nixon administration."<sup>38</sup> While the Tax Reform Act of 1986 was among the most lauded reform efforts by tax advisors and tax academics in recent generations,<sup>39</sup> a closer examination, Wallace may be suggesting, reveals how these efforts led to less helpful policies at a later date.

Wallace appears to use the dialectic between the traditional value-emphasizing IRS and the more recent efficiency-obsessed one to explore an aspect of tension within modernity where, on the one hand, we have more wealth and things (e.g., smart phones and robot cars) while on the other we are becoming increasingly tied to machines. In legal scholarship, this tension may have been most famously studied by two sociologists of law, Max Weber and Jacques Ellul.<sup>40</sup>

In *The Protestant Ethic and the Spirit of Capitalism*, Weber claimed that Puritan ethics and ideas influenced the development of capitalism, encouraging an organizational shift towards rationalization/bureaucratization, from a value-oriented organization to a goal-oriented organization.<sup>41</sup> As a result, the increased rationalization of human life traps individuals in an "iron cage" of rule-based, rational control: the new economic order "is now bound to the technical and economic conditions of

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<sup>37</sup> See *supra* text accompanying notes 25–31.

<sup>38</sup> PALE KING, *supra* note 1, at 261 n.5.

<sup>39</sup> Academics generally supported the reform on the basis that it promoted efficiency by reducing the amount of rate brackets and broadening the tax base as well as equity by cutting back on tax preferences for corporations and high income individuals. The reforms were replicated to a certain extent in other countries. For discussion, see ARTHUR J. COCKFIELD, *NAFTA TAX LAW AND POLICY* 22–29 (2005).

<sup>40</sup> For discussion, see Arthur J. Cockfield & Jason Pridmore, *A Synthetic Theory of Law and Technology*, 8 *MINN. J.L. SCI. & TECH.* 475, 487–94 (2007).

<sup>41</sup> MAX WEBER, *THE PROTESTANT ETHIC AND THE SPIRIT OF CAPITALISM* (Talcott Parsons trans., Charles Scribner & Sons 1958) (1930).

machine production which [today] determine the lives of all the individuals who are born into this mechanism . . . with irresistible force.”<sup>42</sup>

Ellul similarly suggested in *The Technological Society* that people in modern society increasingly order their lives to accommodate the demand of rationality and efficiency, the mode of operation upon which machines exist.<sup>43</sup> In this technological society all of life is being subsumed by “technique” described as “the totality of methods rationally arrived at and having absolute efficiency . . . in every field of human activity.”<sup>44</sup> In essence, everything people do (whether aware of this or not) is measured against the rationality and efficiency of their actions. In a background note for his research into *The Pale King*, Wallace had scribbled the title *The Technological Society*, although it is not clear whether this book guided his thinking.<sup>45</sup>

Like Weber and Ellul, Wallace was fascinated by how technology developments can change culture. In particular, he explored within *The Pale King* the implications of our increasingly information-drenched society.<sup>46</sup>

I think part of what was so galvanizing was the substitute [teacher]’s diagnosis of the world and reality as already essentially penetrated and formed, the real world’s constituent info generated, and that now a meaningful choice lay in herding, corraling, and organizing that torrential flow of info.<sup>47</sup>

To Wallace, we have reached a historical point where all of the important information content has already been generated. Referencing this theme within *The Pale King*, David Letzler notes that “there may be no more vital

<sup>42</sup> *Id.* at 181.

<sup>43</sup> JACQUES ELLUL, *THE TECHNOLOGICAL SOCIETY* 21, 72–74 (John Wilkinson trans., Vintage Books 1964) (1954).

<sup>44</sup> *Id.* at xxv.

<sup>45</sup> David Foster Wallace, *Bromena Her Counsel* (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>46</sup> In particular, *The Pale King* reviews how the IRS evolved to adopt new analog then digital technologies to collect and parse through massive amounts of tax data. See PALE KING, *supra* note 1, at 70–71 n.3. Tax writings have also studied how Internet and related information technologies are being used by tax authorities to enhance efficiency. See Arthur J. Cockfield, *Transforming the Internet into a Taxable Forum: A Case Study in E-Commerce Taxation*, 85 MINN. L. REV. 1171, 1200–56 (2001).

<sup>47</sup> PALE KING, *supra* note 1, at 242.

ability in the digital age than being able to recognize what data is junk and what few bits have significance—how to sort and order information.”<sup>48</sup> This may be especially true for so much professional work that increasingly involves analyzing vast amounts of data, sorting the wheat from the chaff, and generating useful answers to problems facing individuals, organizations, or governments. Accountants, like other tax advisors tasked with herding this seemingly endless stream of tax data, are “cowboys of information” (as Wallace scrawled in his accounting class notes).<sup>49</sup>

Here is Wallace’s description of the bureaucratic war within the IRS, which reflects the larger techno-cultural war described by Weber and Ellul:

At the highest levels, the struggle here was between traditional or “conservative” officials who saw tax and its administration as an arena of social justice and civic virtue, on the one hand, and those more progressive, “pragmatic” policymakers who prized the market model, efficiency, and a maximum return on the investment of the Service’s annual budget.<sup>50</sup>

Wallace tells us important work is taking place in the seemingly tedious aspects of government. The work is important because it will ultimately play a role in the well-being of other human beings who make up our communities. By studying taxation, we can learn about ourselves and our role within these communities, which brings to mind the views of Joseph Schumpeter: “The fiscal history of a people is above all an essential part of its general history. . . . He who knows how to listen to its message here discerns the thunder of world history more clearly than anywhere else.”<sup>51</sup>

### *C. Why the Battle Against Drudgery Matters*

To Wallace, the battle against drudgery is one of the central aspects of modern life. Almost all of us must work, whether through employment,

<sup>48</sup> Letzler, *supra* note 15, at 312.

<sup>49</sup> David Foster Wallace, 9/10 Ch. 4 Class Notes (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>50</sup> PALE KING, *supra* note 1, at 84–85.

<sup>51</sup> JOSEPH A. SCHUMPETER, *THE ECONOMICS AND SOCIOLOGY OF CAPITALISM* 100–01 (Richard Swedberg ed., Princeton University Press 1991). For discussion, see Arthur J. Cockfield & Jonah Mayles, *The Influence of Historical Tax Law Developments on Anglo-American Law and Politics*, 3 *COLUM. TAX L.J.* 40, 42, 66 (2013).

running one's own business, or taking care of children, elderly parents, and others. It is no secret that many of these tasks are drone-like and mindless. And Wallace clearly believed that how we deal with boredom will greatly impact our political and personal lives.

From a broader political and social perspective, we must fight boredom and pay attention to public policies and cultural forces that are shaping our future and which may be taking us places we do not necessarily wish to end up. A theme explored by Wallace (as well as Weber and Ellul) is how the mundane aspects of modernity devalue our relationship with others to the point where we no longer see ourselves as individuals mutually bound up in a collective with others.<sup>52</sup> Rather, we are spoiled children and the government is our stern parent that we resent. In his background notes, Wallace wrote, "Weird. In U.S., we expect government and laws to be our superego. We abdicate our responsibility to the greater good of the U.S. and expect [government] to do it. . . . [Government] as parent and all the rest of us as greedy children."<sup>53</sup>

This perspective is also relayed within *The Pale King* by a compassionately portrayed senior IRS official named DeWitt Glendenning. He discusses his views of U.S. cultural changes from the 1960s to the mid-1980s while trapped in a broken elevator with other IRS workers.<sup>54</sup> According to Glendenning, we no longer appreciate the importance of paying attention to the small details because we do not care what happens to others—as long as we protect our own entitlements: "What my problem is the way it seems that we as individual citizens have adopted a corporate attitude. That our ultimate obligation is to ourselves."<sup>55</sup>

We fail to appreciate the reality of how our lives are interwoven with those of others to the extent we no longer feel tied within symbiotic relationships with others. Wallace (via Glendenning) suggests this way

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<sup>52</sup> PALE KING, *supra* note 1, at 82.

<sup>53</sup> See David Foster Wallace, Last name: Rae (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>54</sup> PALE KING, *supra* note 1, at 131–51.

<sup>55</sup> *Id.* at 139.

leads to the abyss and, ultimately, to the downfall of Western civilization and the “end of the democratic experiment.”<sup>56</sup>

In addition to concerns about boredom and its impact on broad societal trends, Wallace also examined how boredom more directly affects the interior lives of individuals. In the Collected Works, I uncovered a two-page essay by Schopenhauer titled *On the Vanity of Existence* that had been printed off the Internet.<sup>57</sup> In what must be one of the most depressing essays ever written, Schopenhauer lays out concise arguments that life is futile and all of our pathetic strivings are really only a cosmic joke in light of the temporariness of human life: “Time is that by virtue of which everything become nothingness in our hands and loses all real value.”

Wallace had written brackets in ink in the margins of certain passages of this essay, although it is unclear the role it played, if any, in directing his work. The bracketed paragraphs read in part as follows:

Life presents itself first and foremost as a task: the task of maintaining itself. . . . If this task is accomplished, what has been gained is a burden, and there then appears a second task: that of doing something with it so as to ward off boredom, which hovers over every secure life like a bird of prey. Thus the first task is to gain something and the second to become unconscious of what has been gained, which is otherwise a burden. . . . [B]oredom is a direct proof that existence is in itself valueless, for boredom is nothing other than the sensation of the emptiness of existence.

Under Schopenhauer’s account, there is no point in struggling to endure or master tedium because life—a flash of lightning with eternal darkness on either side—is so utterly pointless. To Schopenhauer, boredom plays a crucial role in explaining life’s futility in a passage underlined by Wallace: “[t]his is nature’s unambiguous declaration that all the striving of this will is essentially in vain.”

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<sup>56</sup> *Id.* at 134.

<sup>57</sup> David Foster Wallace, *On the Vanity of Existence* by Schopenhauer (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin); see ARTHUR SCHOPENHAUER, *On the Vanity of Existence*, in *THE VANITY OF EXISTENCE* (Gray Cadence Classics 2013).

Wallace was no stranger to these dark views on the futility of life, as he had struggled with depression throughout much of his life.<sup>58</sup> In the margins of his class notes, he wrote, “Word for Depression: Gloom. Gloom and its sick parody of self-knowledge (always think of self, but all attributes bad).”<sup>59</sup>

In his review, Darien Shanske picks up on similar themes within *The Pale King*, although his focus is placed on the views of Kierkegaard and Heidegger, not Schopenhauer.<sup>60</sup> He notes that philosophers and others “have long argued that there is something particularly boring about modernity resulting from, among other things, the loss of meaning associated with the reduced importance of religion and the rise of leisure and government bureaucracy.”<sup>61</sup>

A bigger question explored by Wallace in *The Pale King*: In light of loss due to the finitude of human existence, why strive for anything? Wallace does not appear to directly answer the question, but provides perspectives by telling us stories about adults struggling with work life, something most adults do for the bulk of their lives, often without ever searching for deeper meaning in their activities. Without ever asking “why?”

Despite his at times gloomy tendencies, Wallace offers in *The Pale King* a more hopeful perspective on the topic of boredom, which he had carefully researched from a variety of academic angles, including sociology, psychology, economics, and management theory.<sup>62</sup> Indeed, boredom has the potential to teach us several lessons.

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<sup>58</sup> Wallace’s struggles with mental illness as well as his committals to mental health hospitals are recounted in his first biography. See MAX, *supra* note 17, at 135–45.

<sup>59</sup> See *supra* note 24.

<sup>60</sup> Darien Shanske, *The Philosophy of Tax: A Review of David Foster Wallace’s The Pale King*, J.L. CULTURE & HUMAN. (2013); see also Ralph Clare, *The Politics of Boredom and the Boredom of Politics: David Foster Wallace’s The Pale King*, 44 STUD. NOVEL 428 (2012) (describing how modernity marked a radical change in how people experience the world and boredom itself).

<sup>61</sup> Shanske, *supra* note 60, at 4–5; see also LARS SVENDSEN, A PHILOSOPHY OF BOREDOM (John Irons trans., Reaktion Books 2005) (1999); PATRICIA MEYER SPACKS, BOREDOM: THE LITERARY HISTORY OF A STATE OF MIND (1995) (as cited in Shanske, *supra* note 60, at 5).

<sup>62</sup> David Foster Wallace, Academic Articles on boredom (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin) (providing a ten

## II. LESSONS FROM THE WORLD OF TAX DRUDGERY

### A. Lesson One: You Must Accept Life of Drudgery

Given that work can be so boring, why work at all? Wallace suggests the alternative options to working are even less appealing. This theme plays out in its most obvious form in the story of Chris Fogle within an almost-hundred-page chapter (which is really a gem of a novella within the novel).<sup>63</sup> One of the novel's most developed characters, Chris spends his near-adulthood as a self-described "wastoid" dodging work and responsibility at every chance, raging against a machine he is too apathetic to learn about. As noted elsewhere, "Here is Wallace's familiar theme of the imprisoned self, which, in refusing to recognize its limitations, turns inward and constructs a more elaborate labyrinth in order to, impossibly, escape from itself."<sup>64</sup>

Chris' university years pass in a blur of cannabis and television marathons. But later, as he is watching an episode of the daytime soap opera *As the World Turns*,<sup>65</sup> he has an awakening, akin to his roommate's girlfriend's Christian conversion,<sup>66</sup> where he realizes that his freedom is largely an illusion. His freedom—his lack of work—turns out to be more boring than trying to engage the world as an adult. Within weeks, he has completely changed his life from apathetic stoner to tie-wearing dedicated tax student.<sup>67</sup> Chris eventually joins the IRS as a lowly first-round tax return examiner or "wiggler" and soon develops a passion for his work.

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page Internet print-out of academic articles on the topic of boredom). For an example of an article, see David Foster Wallace, *Assembly Line Boredom and Individual Differences in Recreation Participation* by Eric A. Grubb (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin) (examining job boredom and assembly line workers in 1972).

<sup>63</sup> PALE KING, *supra* note 1, at 156–254.

<sup>64</sup> Clare, *supra* note 60, at 445 n.7.

<sup>65</sup> PALE KING, *supra* note 1, at 223–24.

<sup>66</sup> *Id.* at 213, 216.

<sup>67</sup> *Id.* at 241.



Eventually the wastoid who raged against the machine learns to embrace it, providing the novel's clearest example of the struggle to become a "successful" adult. When Chris has his awakening, he sees that adulthood involves paying attention to, and taking responsibility for, the needs of others and often requires us to undertake dreary, mind-numbingly boring work to fulfill this function.

Wallace seems to be positing a kind of traditional Maslowian perspective of life. Under Maslow's hierarchy of needs, you need to first provide food and shelter for yourself and/or others, then you can move up to the next levels of Maslow's triangle to seek happiness, fulfillment, love, and potentially enlightenment.<sup>68</sup> In particular, turning our focus to the welfare of others helps us to escape the prison of the self and gain new appreciation for both our own personal limits and potentials.

*B. Lesson Two: You Can Learn to Pay Attention to Life Despite Drudgery*

Another perspective developed in *The Pale King* is that you can pay attention and learn about life's meaning even amidst drudgery. As Wallace scribbles in his notes, "Much in book [is] about boredom—passage of time, minutiae—vs. how fascinating everything gets when you pay very close attention to it."<sup>69</sup> He also mentioned:

I do not do my major life-thinking in meditative blocks when I sit uninterrupted in a chair and know what I'm going to think about and then think about it. I do my major thinking in isolated peripheral moments—standing peeing, waiting in car to pay toll, while mowing the lawn, . . . washing dishes, making a sandwich, waiting for [the] elevator.<sup>70</sup>

For instance, in one chapter an unnamed IRS worker is asked to take care of a small toddler at the office while his boss is away.<sup>71</sup> Once left alone with the child, the worker becomes bored by the task. But he soon focuses on the baby and becomes enthralled by his charms. The worker begins to carefully

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<sup>68</sup> Abraham H. Maslow, *A Theory of Human Motivation*, 50 PSYCHOL. REV. 370 (1943).

<sup>69</sup> See *supra* note 24.

<sup>70</sup> David Foster Wallace, *A women, don't piss her off* (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>71</sup> PALE KING, *supra* note 1, at 389–95.

examine the baby. The baby’s “fierce” appearance unsettles the worker to the point where he begins to be intimidated and even to fear the baby.<sup>72</sup> The chapter ends with the baby uttering a word—“Well?”—much to the astonishment of the IRS agent.<sup>73</sup>

Wallace seems to be suggesting that we need to maintain focus to ensure that we are mindful of the present. This theme is developed in part through the character of Shane Drinion, another IRS auditor who passionately cares about his work. Drinion is a meditation champion (!) who, near the novel’s end, hovers discretely above his chair as he speaks to a married work partner on whom he bears a secret crush.<sup>74</sup> The hovering is presumably a reference to the levitation allegedly attained by devout meditators.<sup>75</sup>

Wallace anticipated the current cultural trend that encourages mindfulness through meditation, yoga and other practices that try to shut out the tsunami of information within modern life that distracts us from appreciating our daily lived experiences.<sup>76</sup> In the Collected Works, there are more references to Drinion, whom Wallace may have planned for a larger

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<sup>72</sup> See Zelenak, *supra* note 2, at 983–84 (maintaining that this toddler is the Pale King of the book’s title).

<sup>73</sup> PALE KING, *supra* note 1, at 395. In the Collected Works, there is a remarkably polished draft of this fascinating chapter written in Wallace’s tight cursive that covers every line of the page. David Foster Wallace, *Freestyling* (unpublished handwritten student notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>74</sup> PALE KING, *supra* note 1, at 446.

<sup>75</sup> See Marc Abrahams, *Scientist Fighting Crime and Gravity*, *GUARDIAN* (Oct. 8, 2012, 11:30 AM), <http://www.theguardian.com/education/2012/oct/08/meditation-crime-prevention-research> (discussing certain claims regarding transcendental meditation and yogic flying).

<sup>76</sup> Wallace would be presumably amused to see how certain employers have adopted mandatory meditation and mindfulness practices for their employees so they will become more productive. See Noah Schachtman, *In Silicon Valley Meditation Is No Fad. It Could Make Your Career*, *WIRED* (June 18, 2013, 6:30 AM), <http://www.wired.com/2013/06/meditation-mindfulness-silicon-valley/all/>. This development would also not surprise Weber and Ellul who argued that modernity demands that all pursuits be rationalized under instrumental purposes (hence yoga and meditation are useful only to the extent they enhance worker efficiency). See *supra* text accompanying notes 39–44.

role within *The Pale King*; at one point, for instance, Wallace writes in his accounting class notes an audit letter from the character's point of view.<sup>77</sup>

The theme surrounding mindfulness is also developed in *This is Water*, Wallace's well-known 1999 commencement speech at Kenyon College (and which eventually was published as a little book):

The really important kind of freedom involves attention and awareness and discipline, and being able truly to care about other people and to sacrifice for them over and over in myriad petty, unsexy ways every day. . . . [True freedom] means being conscious and aware enough to choose what you pay attention to and to choose how you construct meaning from experience. Because if you cannot exercise this kind of choice in adult life, you will be totally hosed. . . .<sup>78</sup>

In this speech, Wallace more clearly makes his argument that we need to carefully focus on the ways we interact with our environment and others; only through this careful attention are we able to obtain the needed judgment to evaluate how our actions promote “right” outcomes.

### *C. Lesson Three: You Can Find Passion in Drudgery*

Tax matters, it seems, offer a perfect background against which Wallace explores his theme of mindfulness. For instance, on the surface tax law may seem a mishmash of near-incomprehensible technical jargon. The Internal Revenue Code (Code) itself runs on for several thousand pages of dense print. Notably, each chapter of *The Pale King* is headed by the same symbol (“§”) that is used for every Code section. So the design of *The Pale King* is like the Code itself: a law that is fractal and near-incoherent, perhaps more so than any other law.<sup>79</sup>

In an email to his friend and fellow novelist Jonathan Franzen in 2007, Wallace wrote, “Tax law is like the world’s biggest game of chess with all

<sup>77</sup> David Foster Wallace, Kaplan (unpublished handwritten notes) (on file in the David Foster Wallace Papers Collection at the University of Texas at Austin).

<sup>78</sup> DAVID FOSTER WALLACE, *THIS IS WATER: SOME THOUGHTS, DELIVERED ON A SIGNIFICANT OCCASION, ABOUT LIVING A COMPASSIONATE LIFE* (Little, Brown & Co. 2009), available at [web.ics.purdue.edu/~drkelly/DFWKenyonAddress2005.pdf](http://web.ics.purdue.edu/~drkelly/DFWKenyonAddress2005.pdf).

<sup>79</sup> In a 1996 interview, DFW indicated that *Infinite Jest* is “actually structured like something called a Sierpinski Gasket, which is a very primitive kind of pyramidal fractal.” David Foster Wallace, *Infinite Jest*, *BOOKWORM* (Apr. 11, 1996), available at <http://www.kcrw.com/news-culture/shows/bookworm/david-foster-wallace-3>.

sorts of weird conundrums about ethics and civics and consent of the governed built in. For me it's a bit like math: I have no talent for it but find it still erotically interesting."<sup>80</sup> Wallace recognized that, below the surface, something approaching beauty can, in rare instances, be detected. Similarly, senior tax academics and practitioners sometimes maintain that over the course of many years of study or practice, tax law begins to reveal patterns and symmetries within an intricate design that, like Joyce's Archangel Michael, is "glorious and terrible" to behold.<sup>81</sup>

How does one survive the tedium to get glimpses of such terror and beauty? As one character in *The Pale King* puts it:

The key is the ability, whether innate or conditioned, to find the other side of the rote, the picayune, the meaningless, the repetitive, the pointlessly complex. To be, in a word, unborable. . . . It is the key to modern life. If you are immune to boredom, there is literally nothing you cannot accomplish.<sup>82</sup>

In this way, *The Pale King* provides a stunning refutation of Schopenhauer's notion that boredom shows us that life is futile. Indeed, several characters appear to transcend what most would call "boring work" so that they thrive and flourish. As we have seen, the concept of boredom has varied over time to take on a new meaning within the modern age—perhaps best encapsulated by the French word *ennui* that suggests a feeling of listlessness derived from a lack of excitement. Accordingly, boredom is a socially constructed phenomenon that is not real in any objective sense; rather, it is a state of mind that can be altered by the individual.

Here, Wallace shows us that it is all in the eye of the beholder: one person's boredom is another's passion. How does one transform drudgery into ecstasy? According to Wallace, a combination of dedication and luck should do the trick.

Wallace suggests that, if we are lucky, we can discover our passion through work, while recognizing that a significant portion of the workforce fail to find this passion. With respect to the IRS, Wallace estimates that

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<sup>80</sup> MAX, *supra* note 17, at 292.

<sup>81</sup> JAMES JOYCE, PORTRAIT OF AN ARTIST AS A YOUNG MAN 38 (Viking Compass ed., 1964) (1916).

<sup>82</sup> PALE KING, *supra* note 1, at 439–40.

roughly 20% of the IRS workforce sees their jobs as something more than a way to earn a paycheck; rather, this lucky minority view their jobs as a vocation.<sup>83</sup> Under the Merriam-Webster’s definition, vocation is “a summons or strong inclination to a particular state or course of action; especially: a divine call to the religious life.”<sup>84</sup>

Consider how Chris Fogle finds his calling with the I.R.S. Soon after his conversion experience while watching *As the World Turns*, Chris mistakenly stumbles into an advanced tax accounting class where he meets the novel’s most overtly passionate character, an unnamed substitute tax instructor and Jesuit priest. The tax instructor stuns Chris with his unabashed enthusiasm. In the instructor’s view, tax accountants are not pencil pushers performing dreary tasks, but rather are heroes:

I wish to inform you that the accounting profession to which you aspire is, in fact, heroic. . . . Exacting? Prosaic? Banausic to the point of drudgery? Sometimes. Often tedious? Perhaps. But brave? Worthy? Fitting, sweet? Romantic? Chivalric? Heroic? . . . [G]entlemen, here is a truth: Enduring tedium over real time in a confined space is what real courage is. [A]ctual heroism receives no ovation, entertains no one. . . . In fact . . . the less conventionally heroic or exciting or adverting or even interesting or engaging a labor appears to be, the greater its potential as an arena for actual heroism, and therefore as a denomination of joy unequaled by any you men can yet imagine.<sup>85</sup>

Anyone who enjoys working in the tax industry surely feels delight as they read this passage. These lucky ones declare to themselves, “Finally, someone understands us!” Because to work in tax—to be an “information cowboy”—is to feel underappreciated by the poor souls who do not care or understand how important this work is (or at least, that’s the story we like to tell ourselves).

Somehow Wallace saw into the possibility for grandeur and even heroism in the outwardly banal and mundane world of tax accounting. Under his account, tax work is important as it involves taming and organizing financial information to help individuals and businesses

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<sup>83</sup> *Id.* at 178.

<sup>84</sup> Definition of Vocation, MERRIAM-WEBSTER, <http://www.merriam-webster.com/dictionary/vocation> (last visited Mar. 25, 2015).

<sup>85</sup> PALE KING, *supra* note 1, at 230–32.

understand the financial implications of their decisions, and so helps them prosper and, in some senses, makes the world a better place.

Soon after the substitute's class, Chris Fogle gets a haircut, buys a "dark-gray ventless wool suit with a tight vertical weave and double-pleat trousers, as well as a bulky box-plaid jacket with wide notched lapels" (this is the mid-1980s after all) and applies to the IRS.<sup>86</sup>

### III. CONCLUSION

*The Pale King* uses the world of tax policy and government tax practice to propel themes surrounding boredom in the workplace and how to persevere in the often tedious adult world. In many ways, the study of tax and tax bureaucracy proved a perfect foil for Wallace's efforts to explore these larger themes. For many workers in tax and other fields, monotony hovers like Schopenhauer's "bird of prey," threatening to crush their spirits.

Wallace suggests that how these individuals handle work boredom, pay attention to details, and care for the welfare of others determines to a large extent whether they blossom into full-fledged "successful" adults. In his view, a lucky minority can also find passion and fulfillment through their work lives.

The vast bulk of our lives, the monotonous bits of work, study, childcare, and so on, are rarely portrayed in literature because to do so seems, well, boring. Wallace shows how these boring bits are just as or possibly more important than the dramatic life events traditionally set out in works of fiction. To Wallace, our lives do not follow a pre-ordained three act structure; rather, our lives are, like the Code, jagged and fractal.

Hence, we need to focus on the moment and the implications of the choices we make within that moment—despite the distraction and disengagement provoked by (allegedly) dull activities. At its core, the defining struggle of many adults is how to deal with workplace boredom. Wallace's characters bravely persevere, most finding a kind of grace and focus to their day to day existence.

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<sup>86</sup> *Id.* at 235.