

"IRS"

COLD OPEN

EXT. STREET - MORNING

SPENCER KRATTAVILLE (28-34) AN ACCOUNTANT IN A GREY SUIT,  
WALKS THE STREETS OF FRESNO. WE HEAR HIS PROUD VOICE-OVER.

SPENCER

Monday through Friday, every day of  
the week, I get up and do my job. And  
it's a great job. One of the best  
jobs in the world, if you do it right.

HE WATCHES NOBLE-LOOKING CONSTRUCTION WORKERS FIXING A  
POTHOLE, A GLEAMING RED FIRE-TRUCK ROLLING PAST, CHILDREN  
LAUGHING ON THEIR WAY TO SCHOOL.

SPENCER (CONT'D)

My job is about everything that makes  
America great. The roads you drive  
on, the firemen who save your lives,  
the schools that give every kid a  
chance to make it in this great  
country.

HE ADJUSTS HIS TIE IN THE REFLECTION OF A STORE WINDOW.

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SPENCER (CONT'D)

And -- not to brag, but in my line of  
work you carry a badge and sometimes,  
yes, even a gun.

INT. STARBUCKS - DAY

WE REVEAL THAT SPENCER IS TALKING TO AN ATTRACTIVE YOUNG WOMAN IN LINE TO BUY COFFEE.

YOUNG WOMAN

Wow, that sounds amazing. What are you, some kind of billionaire crime-fighting philanthropist?

SPENCER

Ha-ha, almost. I'm a tax examiner for the I.R.S.

PEOPLE IN LINE RECOIL IN HORROR. THE BARRISTA HIDES THE TIP JAR. A CROWD OF FRIGHTENED IMMIGRANTS HURRIES OUT THE DOOR. SPENCER PRETENDS TO IGNORE THEM.

SPENCER (CONT'D)

(TO THE WOMAN) So how about you, what do you do?

YOUNG WOMAN

I'm so sorry, I just remembered I've got a pie in the oven.

SPENCER

I understand.

END OF COLD OPEN

ACT ONEINT. BULLPEN

(DARIUS, BETHANY, RANGOON AND FISHER ARE WORKING.)

MORTIMER AND GILOOLY, THE TWO OFFICE CLERKS, SIT AT THEIR DESKS OUTSIDE THE MANAGER'S OFFICE. GILOOLY OBSESSIVELY DRAWS CARTOONS WHILE MORTIMER TRIES TO EAVESDROP ON THE MANAGER.

MORTIMER

Oh dear, it's a call from Washington.

This is not good. Tension will rise.

GILOOLY

(MUTTERING) Shhhh!

MORTIMER

Dynamics are shifting. New allegiances will form. This will be a day of conflict and consequence--

GILOOLY

(GIVES UP ON DRAWING) Oh, you bastard, I was there!

MORTIMER

Where?

GILOOLY

In the Garden of Neeba with a She-unicorn, it was real!

MORTIMER

Oh my god, what have you drawn?

GILOOLY

A souvenir of paradise. Snapshot of  
the divine!

MORTIMER

It's a picture of you mating with an  
eight legged horse.

GILOOLY

Yes!

MORTIMER

Can't you see that everything you do  
reflects on me? You'll ruin my  
reputation and I'll die a pauper!

GILOOLY

A "pauper?" What are you, Charles  
Dickens?

THE MANAGER (MIKE BABBIT) COMES OUT.

BABBIT

Will you two shut up out here? I'm on  
with Washington!

MORTIMER

(HORRIFIED) Oh! Sire, I'm sorry.

BABBIT SLAMS HIS DOOR.

GILOOLY

"Sire?"

MORTIMER

I meant "sir."

GILOOLY

Well, you said "sire."

MORTIMER

Because of you, you vile homunculus!  
By what gypsy's curse has my fate been  
chained to yours!

BABBIT COMES OUT OF HIS OFFICE.

BABBIT

What did I just say? What did I just  
say?

BABBIT SHUTS THE DOOR LOUDLY.

INT. BABBIT'S OFFICE -DAY  
(BABBIT)

BABBIT IS ON THE PHONE. HE IS NERVOUS, PACING.

BABBIT

You see what I'm up against, sir? No  
one in the government gets fired,  
that's the problem. Any demented  
freak that manages to get in here  
stays. No wonder my numbers are down,  
it's this staff!

BABBIT (CONT'D)

Yes sir, I understand Kansas City is posting great earnings, but the taxpayers in Kansas are rubes, they don't know how cheat like the crooks out here in Fresno... Let me just say, I have a plan in place, I've got a new hire coming in, and you are going to see my numbers turn around, I guarantee it.

BETHANY OPENS THE DOOR AND POKES HER HEAD IN.

BETHANY

Terminator comes at ten.

BABBIT

And that is my plan coming together right now. Talk to you soon! (HANGS UP) Bastard!

BETHANY

Aw, a little spanking from headquarters?

BABBIT

Don't make it worse.

BETHANY

Oh dear, do you need a foot massage? What's wrong?

BABBIT

Stop it. It's Krattaville.

BABBIT STARES HATEFULLY OUT THE WINDOW OF HIS OFFICE TOWARD THE AUDIT ROOM WHERE SPENCER IS AUDITING A YOUNG WOMAN.

BABBIT (CONT'D)

He's the one who's tanking me. Three months to close an audit? I could bankrupt a small village in that amount of time! But I'll break him. It all starts today. Poor bastard has no clue.

INT. AUDIT ROOM - DAY  
(SPENCER, DOG WALKER)

SPENCER AUDITS A DOGWALKER.

DOG WALKER

I brought in more receipts.

SPENCER

Thanks, I appreciate that. But you understand, just having a receipt does not automatically make something deductible.

DOG WALKER

Oh my god. Really?

SPENCER

Yes, it has to be a business expense.

DOG WALKER

Oh god.

SPENCER

So for instance, you have this shoebox full of movie ticket stubs.

DOG WALKER

Yeah?

SPENCER

But you work as a dog walker.

DOG WALKER

What if I was writing a movie about  
dog walking?

SPENCER

Are you writing movie about dog  
walking?

DOG WALKER

Sure.

SPENCER

What's it called?

DOG WALKER

"Dog Walkers." It's a romantic comedy  
about a poor, penniless dog walker who  
gets rescued by a billionaire that  
loves her for her heart of gold.

SPENCER

You've also got all these dinner  
receipts that just have "dog walk"  
written on them.

DOG WALKER

Oh, those are dinners where I talked  
about dog walking. I really did.

(MORE)

DOG WALKER (CONT'D)

At the end of the meal, I always have somebody ask me, "how's the dog walking?"

SPENCER

Well, that's... an admirable effort.

DOG WALKER

Oh my god, am I going to owe more money? Cause I don't have it. The economy is awful. Everyone is walking their own dogs right now!

SPENCER

Okay, don't panic. I'm on your side. We've been going back and forth for a couple of months here, and I wanted to bring you in and see if we could resolve this. (LOOKING AT HER RETURNS) Now I'm going to be honest, some of this stuff is never going to fly. But there are a few things that could possibly be construed as legit.

HE FLIPS THROUGH HIS THICK "IRC" CODE BOOK.

SPENCER (CONT'D)

Let's take a look here.

INT. BULLPEN

FISHER IS TALKING TO RANGOON, WHO WEARS AN AMERICAN FLAG TIE AND AN AMERICAN FLAG PATCH ON THE SHOULDER OF HIS SUIT.

FISHER

Are you a citizen of this country?

RANGOON

I am.

FISHER

Do you love this country?

RANGOON

I do.

FISHER

What do you do to people who try to  
steal from this country?

RANGOON

I levy their asses!

FISHER

Yeah!

BABBIT HAS COME OUT OF HIS OFFICE AND IS STARING AT SPENCER  
IN THE AUDIT ROOM.

BABBIT

(STARING AT SPENCER) Look at him in  
there. How can one auditor combine  
such slowness with such weakness?

FISHER

Give him a break man. He cares.

BABBIT

Not about me he doesn't! Because of  
Spencer Krattaville, I'm getting raped  
by Kansas City.

SPENCER COMES OUT OF THE AUDIT ROOM AND WALKS THE DOG WALKER TO THE DOOR. SHE'S IN A MUCH MORE UPBEAT MOOD NOW.

DOG WALKER

Okay, I will get that paperwork and come back in the afternoon. Thank you so much.

SPENCER

Just doing my job, Ma'am. Remember, we're the Internal Revenue Service, we're not the boogey-man.

DOG WALKER

Thanks for being cool.

SPENCER

Right on.

AS SOON SHE GOES BABBIT TURNS ON SPENCER.

BABBIT

"Right on?" "Cool?" You don't use those words in here.

SPENCER

Okay, Mister Babbit. Sorry for doing my job well and having people leave happy.

BABBIT

She was smiling! If you do your job right they should be weeping!

SPENCER

(TAKING HIS SEAT) Well, that's not the way I work.

BABBIT

Why are you here? You're an insult to this entire institution. This job is for retired military personnel and people who went to Catholic school. You don't have the mind set.

SPENCER

You really think the right thing to do is crush some unemployed dog-walker in a pair of knock-off Louboutins?

BABBIT

Knock-off whats?

FISHER

(IMPRESSED) The shoes. Well done, Eagle Eye.

SPENCER

They always tell the tale. Trust me there's no pot of gold at the end of that rainbow. Now leave me alone and let me do my job.

BABBIT

Always with the back talk. You think you're smarter than me, don't you? But guess what, loser?

(MORE)

BABBIT (CONT'D)

I'm nine moves ahead of you, and you don't even know what chessboard I'm playing on. Right now I'm going to say a sentence, and it's going to terrify you because you're going to feel the danger in the subtext but you won't have a damn clue what it means.

SPENCER

What are you babbling about?

BABBIT

"Terminator is coming." Ah-ha! Feel that? That's your mind starting to unravel, because you know something horrible is coming, but you haven't got a clue what it is!

SPENCER

(STARTING TO LOSE HIS COOL) You know what Babbit? Let me tell you something.

FISHER SEES SPENCER GETTING RATTLED, AND STEPS IN TO RESCUE HIM.

FISHER

Okay, sorry to interrupt here gentlemen, but we've got the Baldenkirk Collection in an hour.

BABBIT

Baldenkirk's today?

FISHER

That's right. Rangoon's my bulldog,  
and Spencer's my numbers man on this  
one. You get that vital research I  
asked for, kid?

SPENCER

(HOLDS UP A FOLDER) Right here, Mister  
Fisher.

FISHER

Alright then, to my office on the  
double. We've got a ton of prep to  
do!

INT. FISHER'S OFFICE - DAY

FISHER AND SPENCER COME IN AND CLOSE THE DOOR.

SPENCER

Thanks for rescuing me. When he  
starts going at me like that, it just  
gets inside my brain.

FISHER

You can't let him get under your skin  
like that, man. We've talked about  
this.

SPENCER

You're right, you're right. Let's  
just go over what we know. (PACING)  
Okay, Terminator is the new hire,  
starting work today as an auditor.

HE HOLDS UP THE FOLDER.

SPENCER (CONT'D)

In exchange for a foot long subway meatball sandwich, Bethany confirmed that Terminator is a woman who used to work at Morgan Stanley.

FISHER

You really needed a folder for those two facts?

SPENCER

It adds drama, it's good.

FISHER

So a bull-shark out of Morgan Stanley. He gets an enforcer to bump his numbers up and as a bonus, he makes your life a living hell.

SPENCER

How?

FISHER

Just watch. He'll put her on the fast track to management and make you train her. Forced to groom your own future tormentor. Classic prison camp move.

SPENCER

God! What is wrong with him?

FISHER

Well, you know if you grow a tomato in a box, it comes out in the shape of a cube? Babbit has been here so long, his soul has grown into the shape of this bureaucracy. What's inside him is no longer human.

SPENCER

Dude, are you high right now?

FISHER

In a way. Certain psychedelics rearrange the neural stepping stones within the mind. I can get back to a high from the seventies in like, three thoughts.

SPENCER

That must be very nice for you.

FISHER

Saves money, for sure.

INT. BULLPEN

VANESSA REDLAND ENTERS THE OFFICE.

VANESSA

Hello...?

MORTIMER HURRIES UP TO HER.

MORTIMER

Miss Redland, I presume. I've heard so much about you.

(MORE)

MORTIMER (CONT'D)

Or not, if you prefer. I can be a loyal friend to those who value my allegiance.

VANESSA

Oh-kay.

GILOOLY

(CALLING FROM HIS CHAIR) I apologize for him. He has mistaken this bureaucracy for the court of Louis the Fourteenth!

VANESSA

Hello.

BABBIT

(HURRYING OUT OF HIS OFFICE) Shoo, scatter! Why are you talking to her? Miss Redland, hello. I apologize for my crackerjack clerks. Michael Babbit, Manager of this Department.

VANESSA

Oh, well hello. Glad to finally meet you, Michael.

BABBIT

(LOWERS VOICE) You're a genius for coming to work here, by the way.

(MORE)

BABBIT (CONT'D)

Do your time behind enemy lines, and you go back to the finance world with a black belt in the tax system, is that it?

VANESSA

Well, I don't want to say too much about that but... hi-ya!

BABBIT

You're a business person. I like that. Because guess what? So am I. And I think you'll see that I run this department very much like a C.E.O. at Morgan-Stanley. It's a very tight operation, with a few notable exceptions.

HE IS GLARING IN THE DIRECTION OF SPENCER, FISHER AND RANGOON, WHO ARE HEADING OVER CURIOUSLY.

BABBIT (CONT'D)

Case in point. Here come the three stooges. This is one of the main reasons I hired you, to teach these losers how to crush.

VANESSA

Yeah? What's their story?

BABBIT

Black guy failed out of police  
academy, tan guy's a Burmese Glen  
Beck. Punk in the middle, he's the  
worst of all. A flake with a messiah  
complex. Rebel without a sack.  
Krattaville, get over here!

SPENCER

Already on my way, Babbit. Kind of  
redundant, ordering me to come over  
when I'm already walking toward you.

BABBIT

(TO VANESSA) Hear how he talks to me?  
(TO SPENCER) But guess what, loser?  
It all changes today. Because I just  
hired Vanessa Redland and she comes  
from Morgan Stanley, where you  
wouldn't get your foot in the door!

SPENCER

Welcome aboard.

VANESSA

Thank you. Glad to be here.

BABBIT

(TO SPENCER) And guess what idiot?  
You're going to be training her.

(MORE)

BABBIT (CONT'D)

Even though she's on the fast track to management! Because she is a business person. And this is a business.

SPENCER

Maybe to you, Babbit. But to me it's a whole lot more.

BABBIT

Wait! Don't tell me, tell her. I want someone from the real world to hear this. What is this job, Spencer, if not a business?

SPENCER

Like any thing a man puts his heart into, it's an art.

BABBIT

You hear that? You hear what I deal with every single day of my life?

GILOOLY

Is it necessary for everything to rise to a screeching pitch every two minutes? I cannot concentrate!

MORTIMER

Silence, evil toad!

RANGOON

Hello. My American name is John Rangoon and I am a citizen of the United States. Anybody try to steal from America, I levy their asses!

VANESSA

Great.

BETHANY

(STEPPING IN) Oh, is that Miss Redland? Hi! I'm Bethany from human resources. And how are you liking it here so far?

VANESSA

Well, it's certainly not dull. I feel a little bit like Alice in Wonderland.

BETHANY

Why because you're so pretty and we're so strange?

VANESSA

I didn't say that.

BETHANY

But you thought it. You did.

(MALEVOLENT CHUCKLE) Oh you don't know the half of it Alice. Your journey's just begun.

ON VANESSA'S LOOK, WE... BLACK OUT.

END OF ACT ONE

ACT TWO

INT. AUDIT ROOM - DAY  
(SPENCER, VANESSA)

SPENCER AND VANESSA ARE DOING A FIRST-DAY ORIENTATION. HE HANDS HER A XEROX.

SPENCER

Okay, these are your CJE's, or  
"Critical Job Element" Expectations.  
There are seven categories of  
evaluation.

VANESSA

Yes, I've read this. I know the  
categories.

SPENCER

Even so, I am required to read them  
aloud to you every six months that you  
work here.

VANESSA

Are you serious?

SPENCER

Yes. That is the law.

VANESSA

Wow. So that's how things are done  
here.

SPENCER

Do you mind? I mean we get it, you're from Morgan Stanley, you're just passing through to learn about how dumb we are. But you know, for some of us this is our chosen career.

VANESSA

Oh wow. Really?

SPENCER

Why would that surprise you? This is actually a pretty incredible job.

VANESSA

Of course. I'm sorry.

SPENCER

I have changed lives in this job.  
Many lives.

VANESSA

(LAUGH WHICH SHE COVERS WITH A COUGH)

Sorry, something in my throat.

SPENCER

Did you just laugh at that?

VANESSA

Don't be paranoid. So -- "Critical Job Expectations."

SPENCER

You'll see. Watch me work and you will see.

FISHER OPENS THE DOOR AND POKES HIS HEAD IN.

FISHER

Okay Maverick, time to hit the  
blacktop.

SPENCER

(PUTTING ON HIS COAT) This job has it  
all. Action, drama, and yes, a little  
thing called heart. That's what they  
don't teach you in the corporate death  
star, Miss Redland. You learn it from  
the people.

FISHER

To the Baldenkirk Collection!

RANGOON

("FIGARO, FIGARO, FIGARO") Baldenkirk,  
Baldenkirk, Baldenkirk!

THE THREE OF THEM EXIT HEROICALLY. BETHANY STEPS IN TO THE  
DOORWAY OF THE AUDIT ROOM.

BETHANY

Little secret for you. All the men  
who work here are mutant freaks.

(CHIPPER) Let's get a coffee, I'll  
explain.

EXT. RICH NEIGHBORHOOD - DAY

A GATED MANSION STANDS IN THE BACKGROUND. FISHER, RANGOON  
AND SPENCER ARE AT THE OPEN TRUNK OF THEIR CAR, GETTING  
READY.

SPENCER

It is so hard to deal with a woman like that. Every word she says, you can hear how inferior she thinks I am.

FISHER

Don't let it get to you, man.

SPENCER

What if Babbit does succeed in making this job suck for me? I spend the majority of the hours of my life doing this job. He could literally ruin my life!

FISHER

Will you snap out of it? Come on, just focus on the task at hand.

SPENCER

Okay, I know. Let's do this. Name?

FISHER

Oscar Baldenkirk. Debt to the American People, seven hundred fifty thousand dollars.

RANGOON

Think of the body armor that could buy!

FISHER

(TO RANGOON) Is he guilty of murdering American soldiers? In a way.

RANGOON

I get so angry!

SPENCER

Is it really necessary to get him this  
riled up?

FISHER

It helps. It really does.

SPENCER SEES FISHER IS PUTTING ON A SHOULDER HOLSTER.

SPENCER

Whoa, whoa -- what are you doing?

FISHER

What?

SPENCER

You can't wear a gun on a collection!

FISHER

Rangoon?

RANGOON

Any law that infringes the right to  
bear arms is unconstitutional.

FISHER

(TO SPENCER) Relax. It's an empty  
holster.

SPENCER

Which still implies a threat.

FISHER

Well, that's an implication I can live with, if one of his buddies from the Russian Mafia shows up.

SPENCER

Russian Mafia? You told me he was a frisbee maker.

FISHER

I didn't want to worry you. You're dealing with enough stress today.

RANGOON

I risk my life coming to this country! And this piece of walking garbage wants to steal from her?

SPENCER

Wow, he is really worked up, even for Rangoon. Did you give him Pibb?

FISHER

(LYING) Give him what? No.

RANGOON

I don't even know what it is, this Mister Pibb soft drink you are speaking off.

SPENCER

Come on, Fish! I don't want this thing to go off the rails.

FISHER

The fact that he's about to explode is what keeps it from going off the rails. Speak softly and carry a big stick -- of human dynamite.

AS THEY HEAD FOR THE MANSION, FISHER HANDS RANGOON A CAN OF PIBB BEHIND SPENCER'S BACK.

FISHER (CONT'D)

(TO RANGOON) For later.

SPENCER

What?

FISHER

"Four dater." This collection is going to go so well, you'll get four dates out of it.

SPENCER

I've never heard that expression before.

FISHER

It's very common.

INT. OFFICE - DAY

VANESSA AND BETHANY ARE AT THE COFFEE-KITCHEN ISLAND IN THE BULLPEN.

BETHANY

It's harder for the men here.

VANESSA

Yeah, why's that?

BETHANY

Well you know men. Their job is their identity. How low is your male ego if this is your career? Say what you want about the IRS, it is first and foremost a collection of low-self-esteem men wielding tremendous power over ordinary people, whom they despise.

VANESSA

I can see I'm going to have my hands full, whipping these boys into shape.

BETHANY

And what were the men like at Morgan Stanley?

VANESSA

Believe it or not, about the same. But they drove better cars.

BETHANY

Men! I've always said if I live to be eighty-five, I'm going to kill a man. Because at that point, what are they going to do, put me away for life? I'm eighty-five!

INT. CEO'S MANSION - DAY

IN A LAVISH PARLOR, FISHER LOUNGES ON AN ULTRA-EXPENSIVE COUCH ACROSS FROM A THUGGISH LOOKING BUSINESSMAN IN AN EXPENSIVE SUIT. RANGOON PACES, SPENCER TAKES NOTES.

FISHER

Nixon sent his enemies list to the IRS and said -- "Audit all these people. Leonard Bernstein, Paul Newman -- not Joanne Woodward, that's too far. But definitely Newman. Everybody hates Paul Newman!"

SPENCER

Fish, why are you telling him this?

FISHER

I don't know, just the freedom of it, I guess. I can say whatever I want right now.

BUSINESSMAN

(REACHING FOR THE PHONE) Maybe I'll just call my lawyer.

RANGOON

Maybe I levy that suit you're wearing and we do this all naked!

BUSINESSMAN

Who is he?

FISHER

Let's just call him "the element of the unpredictable." (HOLDS UP A STACK OF STICKERS) Now these are "U.S. Treasury" stickers. Whatever we attach them to becomes U.S. property.

(MORE)

FISHER (CONT'D)

If you attempt to move such property,  
that my friend is felony theft.

BUSINESSMEN

Bastards.

RANGOON

Bastards? I risk my life coming to  
this country!

SPENCER

Oh god, he's got a Pibb.

RANGOON

(GUZZLING THE PIBB) My wife won't let  
me have Pibb... oh sweet Pibb...

FISHER

(TO SPENCER) No use fighting it now.  
Might as well just climb aboard and  
ride the tornado. (HANDING STICKERS  
TO RANGOON) I say levy you say  
sticker -- Levy!

RANGOON

Sticka!

FISHER

Levy!

RANGOON

Sticka!

FISHER

Levy, levy, levy!

RANGOON

Sticka, sticka, sticka!

A SECURITY GUARD BURSTS IN, POINTING A TASER.

SECURITY

Security! Get your goddam hands in  
the air!

FISHER

(WHIPS OUT HIS OWN GUN) Easy friend.  
This one shoots lead.

SPENCER

You said the holster was empty!

FISHER

I didn't want to worry you.

RANGOON

(TO THE GUARD) Okay, big boy. Social  
security number -- now!

SECURITY #1

What do you need that for?

RANGOON

Why do you think, man? Cause I'm  
crazy! On a mission for Uncle Sam and  
anybody gets in my way, I levy their  
ASS!

FISHER

(TO SPENCER) I'm sorry. It entertains  
me.

RANGOON

We are government bad boys fighting  
for what's right! Happy Birthday,  
Uncle Sam. This chair's for you!  
Sticka!

SPENCER

See what happens? The Pibb gets him  
all hypepd up and later he'll be  
exhausted.

FISHER

Actually I think it keeps him fit.

INT. OFFICE - BULLPEN

THE DOG WALKER SITS ALONE IN THE AUDIT ROOM, LOOKING WORRIED.  
BABBIT TALKS TO VANESSA IN THE BULLPEN.

BABBIT

Question every deduction. This audit  
is not approved until you sign off on  
every item, got it? Oh it's going to  
make him nuts.

VANESSA

Okay, and in terms of the larger  
objective here, what exactly are you  
trying to accomplish?

BABBIT

I'm trying to drive Spencer  
Krattaville insane.

(MORE)

BABBIT (CONT'D)

See when they take away your power to fire someone, it all becomes about internal psychological warfare. My goal is to destroy Krattaville's self-esteem, you know, really break him like a bronco. And then hopefully rebuild him as an auditing robot-slave, but if all I do is break him, that's fine.

MORTIMER ENTERS BOWING.

MORTIMER

Sir, I've just received word from an ally of mine in the main lobby. Spencer and his ilk return anon.

GILOOLY

He said "anon!" I heard it!

BABBIT

Will you both stop talking like that!  
It's the goddam Internal Revenue Service, not Lord of the Rings.

FISHER AND RANGOON COME IN, FOLLOWED BY A FRAZZLED SPENCER, HIS JACKET TORN AND HIS SHIRT STAINED.

BABBIT (CONT'D)

How'd it go?

SPENCER

How does it look like it went?

BABBIT

What'd you get? Cars? Tell me you got cars.

SPENCER

Will you leave me alone? We barely got out of there with our lives!

SPENCER COLLAPSES IN HIS CHAIR.

BABBIT

No, no. What are you sitting down for? Your nightmare's just beginning. They're all waiting for you in the audit room.

SPENCER

What? Who?

BABBIT

Dogwalker, dumb-kopf! And look, Terminator's going in there now to destroy your precious masterpiece. I gave her full veto power.

SPENCER

You can't do that! (HUSTLING AFTER VANESSA) Wait a minute, hey!

AS HE RUSHES TO THE AUDIT ROOM, BABBIT WATCHES HAPPILY.

BABBIT

Let the nervous break down begin.

FISHER

Is it really worth it, Babbit?  
Grinding the kid down just to move one  
rung up the ladder at America's least  
popular institution?

BABBIT

You still don't get it do you? I'm  
the good guy here, not him. Because  
this is America, and what matters here  
is winning. All our other values are  
just for show. God, I wish I could  
staff this whole place with Mormons.  
They have the mind set. (DREAMING OF  
IT) One day.

ANGLE ON -- THE AUDIT ROOM, WHERE AN ARGUMENT BETWEEN SPENCER  
AND VANESSA HAS ALREADY BEGUN.

END ACT TWO

ACT THREE

INT. AUDIT ROOM - DAY

SPENCER AND VANESSA ARGUE IN FRONT OF THE WORRIED DOG WALKER.

VANESSA

Hey, I'm just asking questions here.

DOG WALKER

Why all these questions? He already approved these.

SPENCER

Yes, I did. And they're all legit.

VANESSA

Even her subscription to Match Dot Com?

SPENCER

Why not? It's a form of advertising. IRC 162(a) allows all deductions deemed "ordinary, necessary and customary" and advertising is certainly necessary and customary.

DOG WALKER

Yeah, game over, Mean Lady.

VANESSA

What about these clothing receipts? I was told "wardrobe" is never allowed as a write-off.

SPENCER

Unless it's a uniform.

VANESSA

So "Juicy" makes Dog Walking uniforms now?

SPENCER

Apparently that is a brand dogs respond to.

VANESSA

(LIFTS A SHOE BOX) Okay, this shoe box contains nothing but receipts for grande peppermint lattes.

SPENCER

Imagine you're walking a dog. Suddenly it dashes into traffic. You lunge for the leash but your reflexes are too slow because you haven't had your morning caffeine. Dead dog, dead business.

DOG WALKER

Even I thought that one was a little iffy.

VANESSA

Okay. Ma'am? Can I have a moment  
alone with my colleague please?

DOG WALKER

Don't quit on me.

SPENCER

(STARING AT VANESSA) Never have, never  
will.

THE DOG-WALKER EXITS.

VANESSA

Alright, Krattaville. What is your  
deal?

SPENCER

I have no idea what you're talking  
about.

VANESSA

We're auditing an unemployed dog  
walker here.

SPENCER

And?

VANESSA

You're fighting every detail like it's  
life or death!

SPENCER

Well maybe it is, to her! You think  
it's easy coming in here when you've  
got no job and bills to pay?

(MORE)

SPENCER (CONT'D)

For months she's been wasting her time and energy freaking out over this, for what? 800 bucks in unpaid taxes? Who cares! America needs to get back to work, and she needs to get back out there and find more dogs that need walking! I mean, come on. Don't you feel anything for this lady, walking around in her knock-off Louboutins?

VANESSA

Knock-off whats?

SPENCER

The shoes! Her life is falling apart and she's trying to dress like you! You know, not everybody has what it takes to work at Morgan Stanley!

VANESSA

Alright! Okay. Maybe we can bend on a few of these. Man, you really do take this job seriously, don't you?

SPENCER

Yes I do, thanks for noticing. (POINTS AT THE TAX RETURN) How about this one?

VANESSA

You're kidding, right?

SPENCER

Come on, it's eighty bucks! She can  
get her hair done, maybe meet a fella.

VANESSA

(SIGHS) Alright.

INT. BULLPEN - MOMENTS LATER

SPENCER BURSTS OUT OF THE AUDIT ROOM WITH THE TAX RETURN HELD  
HIGH.

SPENCER

Babbit!

BABBIT

(COMING OUT OF HIS OFFICE) Don't yell  
for me. Yells travel down the chain  
of command, not up.

SPENCER

Sign this.

HE HANDS OVER THE RETURN.

BABBIT

What is this? (LOOKING IT OVER) No,  
no, this is no good. Redland! I  
thought you were the terminator!

VANESSA

I am, sir. But as Sun Tzu says in the  
Art of War, "Small concessions build  
strength for larger conquest."

BABBIT

No, no. I love Sun Tzu, I have his calendar on my wall. But you settled her out for four hundred and sixty three dollars. No way am I approving this!

SPENCER

Not even if I throw in this?

HE HANDS OVER A WHITE BROCHURE.

BABBIT

An owners manual for a thirty foot speedboat? What is this?

SPENCER

I found it under Baldenkirk's desk when his personal chef was grinding my face into the carpet.

FISHER

Eagle eye! You've done it again.

BABBIT

(FLIPPING THROUGH THE MANUAL) Oh my God it's a Feretti Altura 840. With the Il Bisonte leather interior!

FISHER

That's good for a cool four hundred grand.

BABBIT

Do what you want with that worthless  
Dog Walker, I gotta call Washington.  
(TO VANESSA) Come on, I want you to  
hear this. I bet I get a plaque this  
month. I'm going to get a plaque!

HE HUSTLES VANESSA OFF TO HIS OFFICE.

SPENCER

Psst -- Fish. I need your help with a  
little research project. There's more  
to Miss Redland than meets the eye.

FISHER

What'd you notice?

SPENCER

She's supposed to be this hot shot New  
York business woman but she'd never  
heard of Louboutins.

FISHER

The shoes!

SPENCER

They never lie.

INT. BULLPEN - LATER

VANESSA STANDS TALKING TO RANGOON.

RANGOON

When I came to this country, I had  
seventy-five cents in my pocket.

(MORE)

RANGOON (CONT'D)

America gave me everything. I am the most patriotic, the most conservative.

VANESSA

But aren't most conservatives anti-immigrant?

RANGOON

Oh yes, I hate immigrants.

VANESSA

But aren't you...?

RANGOON

No, no. I am American, baby. John Wayne Rangoon.

SPENCER STEPS IN.

SPENCER

(TO RANGOON) Hey, you've got a phone call there, Hannity.

RANGOON

Okay, bye-bye.

HE EXITS. VANESSA AND SPENCER ARE LEFT ALONE.

SPENCER

So. Thanks for cutting me a little slack today.

VANESSA

Yeah, well don't get used to it.

SPENCER

Right, because you're the Terminator.

VANESSA

Hey, if the reputation helps, I'll take it.

SPENCER

Although, sometimes there's more to a reputation than meets the eye. Isn't there?

SHE SEES HIM STARING AT HER CRYPTICALLY.

VANESSA

What are you getting at?

SPENCER

I got the whole scoop on you, Redland. What went down at Morgan Stanley. And what a fascinating little tale it is.

VANESSA

(SCARED) Alright, keep your voice down.

SPENCER

Ah-ha! I was bluffing. I only had the vaguest idea that something was up, but now I know for sure.

VANESSA

Damn it!

SPENCER

So right now you've got two choices. Tell me the details and I keep 'em secret, or I find out on my own, and blab to everybody.

VANESSA

Come on, man. I could lose this job!

SPENCER

Then you better start talking.

VANESSA

Alright, alright. (LOOKS AROUND, LOWERS HER VOICE) I was an assistant at Morgan Stanley.

SPENCER

What?

VANESSA

A freaking secretary, okay? And then one of the partners, this married guy, he gets the hots for me and gives me a promotion, thinking maybe I'll start an affair with him, right? Only I don't start an affair with him. I quit before they can fire me, and get a job here while the resume's hot.

SPENCER

Terminator! You're a fraud.

VANESSA

Don't screw this up for me! I've worked five different places in the last four years. I've got credit card debt and my ex-boyfriend tried to cut my ear off. My life's a freaking train wreck right now, man, I need this job!

SPENCER

Alright, alright. Would you relax? To be perfectly honest, I haven't been one hundred percent straight with you either.

VANESSA

Meaning what?

SPENCER

Well, I act like this is my dream job, but the truth is I always wanted to be a globe-trotting archaeologist like Indiana Jones.

VANESSA

Awww.

SPENCER

But hey, we make our peace with where we are. This job is still incredibly exciting. Especially now that you're part of the underground.

VANESSA

I'm afraid to ask what that is.

SPENCER

(LOWERS VOICE) Okay -- me and Fisher and Rangoon, we like to think of ourselves as like a group of Allied soldiers trapped in a Nazi prison camp run by the dim-witted Colonel Babbit. And he thinks you're on his side, which makes you effectively a double agent. It's perfect!

VANESSA

Is everyone in the IRS this weird? Because you seem like one of the least weird people here, and still you are extremely weird.

SPENCER

Weird? Special? A breed apart? Call it what you want, you're one of us now.

VANESSA

Oh no, no. I'm just passing through.

SPENCER

We'll see. We'll see.

**THE END**