

SPONSORED FICTION

BY FRED STENSON

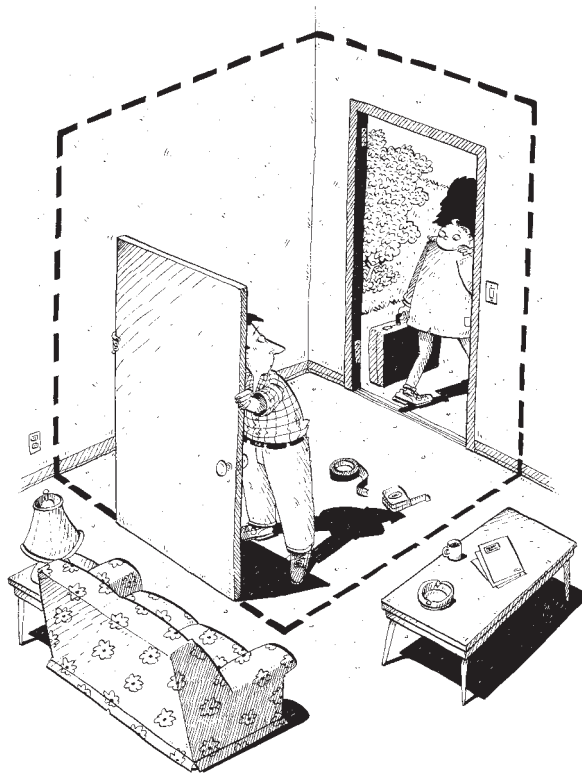
Given that sponsorship seems to be the way of the future and that anything, even the image of the Mountie, can be bought and sold, it occurred to me that it is only a matter of time until we have "Sponsored Fiction." I wanted to be the first to author some. So here, without further ado, is a very short story called "The Office," brought to you by Revenue Canada.

John was sitting in his home office, which constituted 18 per cent of the living space of his dwelling and had a door which he was capable of closing, but seldom did.

He lived alone, without pets, and it did not make much difference if the door was kept open or closed. It made all the difference, however, that the door existed and was capable of closing.

Whenever John thought of the door, his concentration was disturbed. Too often, it would cause his attention to swerve away from its object (presently the detailing of the day's goods and services tax expenditures) and to fix on his ex-wife Edith. Edith and John were not divorced yet but, for tax purposes, she had ceased to be his wife.

Right on this very spot the two of them had waged their final bat-



tle. He supposed they had fought since about division of assets and over who would get the deduction for the child support payments, but these were only after-skirmishes. The real fight had been the one in this office, the one about its door. That was the battle beyond which there could be no future intimacy, no further contributions to spousal retirement savings plans, no sitting by the fire with wine, mutually calculating capital gains exemptions. All that was finished.

Indeed, the office door and its adjacent wall had proved the marriage's Alamo. But the door was not

at fault, and nor was the wall. The fault was squarely on Edith's shoulders: for her absolute and ridiculous refusal to see why there had to be a door and a wall at all: her blind refusal even though it was there for anyone to see in the Expense Deduction Guide for Self-Employed Business Income. Page 15. Item 3.3.

To deduct from taxable business income a portion of home expenses equivalent to the square footage of the office taken as a percentage of the total living space of the dwelling, the office must be 'self-contained,' meaning separated by a closeable door from the remainder of the living space, and used for no purpose other than the conducting of the business against whose income the self-employed individual is deducting.

What could be more clear than that? But Edith, who had always been reasonable in matters of tax, suddenly balked. The wall and the door, she argued, would ruin the room's appearance. She had even gone as far as saying the wall and door would diminish the resale value of the house.

Possibly it had been some kind of post-natal thing, some confusion of mind produced by the recent

birth of their son. The baby was six months old at the time and his crib had just been moved from the master bedroom into the extra bedroom which John had previously been using as his office. The presence of the baby's crib in the office clearly negated the "for no other purpose" clause in the tax guidebook, besides which it was hard to work when the baby had colic and cried.

So John moved his desk, filing cabinet and computer into the end of the long narrow, hardwood-floored living room, arranging things so that he faced the picture window when sitting at his computer desk. Following the move, he had waited a long time, a dangerously long time, before bringing up the needed wall and door. Probably he sensed the coming objection. But how long could he go on pretending that he was still working out of the legally converted bedroom office when he was in fact clearly visible through the

picture window in the living room? What if a Revenue Canada employee drove by and saw him? That would almost certainly bring on an audit.

So John had to tell Edith about the need for the wall and door. He'd done some measuring and, by dividing the living room in half with the wall, he would raise his home office percentage of total living space to 18 per cent from the current 12. Imagine that. Eighteen per cent of the mortgage, the gas, the electricity, the water—it would slice hundreds off the annual tax bill.

But Edith simply refused to see it. Only a fool would tear up a perfectly good vintage hardwood floor, she said. What kind of nut would do that to create a tiny living room out of an expansive one?

In that moment, John understood that he could never allow his life and his household, and especially his relationship with Revenue Canada, to be ruled by such resistance

to simple logic. For the wall and the door, and the self-contained office, he put his foot firmly down. He ceased to contribute to the senseless argument and that day commissioned the building of the wall and the door.

The day the wall and door were completed, Edith packed up the baby and left. Through the picture window in his office, John watched her go. As if he were carved of stone, he watched her walk down the sidewalk, through the gate, and onto the street. Even as she secured their only child in the child safety seat, he was unmoved.

Then, as she took her place behind the wheel, she did something that reached through his stone resolve as if through the tissuey gauze of a T4 slip. She started the engine but did not pull away. His heart began to tighten in his chest as he saw her reach down between the front bucket seats, for he knew exactly what she was reaching for. It was the clipboard. The clipboard he had given her. From beneath the clip at the top, she slid out the pen to which he himself had affixed a string, and she ran her finger down the form he had created on his computer. She noted the car's odometer reading to legally denote the beginning of a business trip. It was questionable whether this car ride was a tax deductible moving expense, but she was right to record the mileage just in case.

It was then that John recognized his loss. Quickly he turned his attention to a pile of month-end receipts at his elbow. Methodically, he began to sort them and enter them, in the appropriate blanks of his template office program. Gradually, a feeling of calm descended. He reached back and pulled the office door towards his chair until he heard the click.

Fred Stenson is the author of Working Without a Laugh Track, Last One Home and Lonesome Hero. He also writes/produces films and videos. 