"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. *

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 ONE

INT. 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-nicorn, 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 a 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
(IMPRESSIONED) 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
Baledenkirk’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)
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

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 Joannne 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)
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 exausted.

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)
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)
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