

9 April 1973

Senator Joseph M. Montoya
Senate Office Building
Washington, D. C.

Dear Senator Montoya:

The regulations established by Congress and interpreted by the Internal Revenue Service relating to allowable deductions from income for income tax calculations reflect the low esteem in which authors and artists are held by congressmen and the Government as opposed to those engaged in conventional business activities.

Consider the creative individual (the artist or author) who devotes his whole life to the practice of his art, accepting hardship and foregoing many of the ameliorating conveniences of life, placing all his meager resources for the pursuit of his freely chosen occupation, who after many years of unstinting labor finally is rewarded by the appreciation of his contemporaries, is recognized as having made a significant contribution within his field of creative endeavor, finds his work at last salable raising his standard of living to the point where he can begin to enjoy the comforts of life that the business community takes for granted, is then told by his representatives in government and by the bureaus that administer the regulations they have formulated that his manuscripts for deductible purposes are worth only the value of the paper they are written on, or that his paintings rate only as so many yards of canvass and pounds of pigment. His investment in learning, in years of work, in skill and sensitivity acquired count for naught. Nor is the pleasure he has given to the thousands of

Senator Montoya

9 April 1973

those who have been inspired by his genius recorded in their worth. Should he donate a painting or a piece of sculpture to a public institution where it will be on display and afford enjoyment to innumerable visitors he is not permitted to subtract from his earnings, derived from the sale of others of his works, for tax purposes the market value of the art; he is allowed only to deduct its material costs.

Now consider the business man and the tenderness with which his money making activities are treated by the legislative and administrative branches of government. He is allowed capital investment credits for the expansion of his business to encourage him in making more money; but is the artist allowed credits for the enlargement of his working space or for expanding his "business"? The business man is munificently presented a resource depletion allowance which rewards him for his exploitation of commonly owned limited natural resources; but is the artist assisted in any commensurate way to compensate him for the growing scarcity of his materials? When the business man's activities are threatened with regulations proposed to advance the common welfare - such as pollution controls - a well-paid lobbyist is sent to Washington to influence legislation in favor of his employer who is permitted to deduct from his profits as a legitimate expense the lobbyist's salary; but can the artist deduct the costs he incurs in attempting to influence legislation to his advantage, as I am doing by writing this letter? In the unlikely event that a business man should donate to a tax supported or tax exempt institution a quantity of his products he would be allowed to subtract from his earnings not

Senator Montoya

9 April 1973

merely the material costs but in fact the fair market price of the products. Thus the disparity is clearly demonstrated between the esteem in which commercial versus creative aesthetic activities are held by the legislative fraternity.

In Athens of the Periclean age the poet was the most venerated and highly honored individual in Greek society. In America today money making, with scarcely an exemption as to means, is the measure of success and the criterion of public respect. Time is long past for us to look to our values ere we irreparably degenerate as did the inheritors of the Athenian flowering.

Yours sincerely,

EAGLE-A
TYPE-ERASE
25% COTTON FIBER USA