Below is text from an actual letter received by the Revenue Commissioners at Co. Longford, Ireland, from a farmer in reply to a final income tax demand.

Dear Sirs,

Your letter arrived this morning in an open envelope and it would have given my son and myself pleasure had it not revived in us a melancholy reflection of thought the account could have been settled long ago, and you could not understand why it hadn't. Well, here is the reason.

In 1987 I purchased a hay shed on credit. In 1988 I bought a combine harvester, a manure spreader, two horses, a double barrel shifter, two cows and ten razor back pigs, also on credit.

In 1989 the bloody hay shed burnt to the ground leaving not a damn thing. I got no insurance either as the bloody premium lapsed. One of the horses went lame and I loaned the other one to my brother who starved the poor bugger to death.

In 1990 my father died and my brother was put away when he tried to marry one of his sheep named Hilda. A knacker got my daughter pregnant and I had to pay him a grand to stop him becoming one of my relatives.

In 1991 my son got the mumps which spread to his balls and he had to be castrated to save his life. Later in the year I went fishing on the Shannon and the bloody boat overturned, drowning two of my sons, neither being the fucking eunuch who was by now wearing his sister's make-up and dresses.

Not long after he emigrated to America with the new parish priest. They are now married and trying for children.

In 1992 my wife ran away with a pig jobber from Drumlish and left me with new-born twins as a souvenir and I had to get a housekeeper, so I married her to keep down expenses. I had a hell of a job getting her pregnant (to qualify for more children's allowance). I went to see the doctor. He advised me to create some excitement at the crucial moment so that night I brought my shotgun to bed and when I thought the moment was right I leaned out of bed and shot both barrels through the window, the wife shit the bed, I ruptured myself, and the next morning I found I had blown both doors off the barn, shot my best dairy cow and killed the fucking knacker who was in the hay loft with my daughter trying to get more money out of me, which he

did because I had to pay for the fucker's funeral expenses.

The next year, 1993, someone cut the balls off my prize bull, poisoned the water, and set fire to the house. I was bolloxed and took to the drink and did not stop until all I had left was a pocket watch and a weak bladder. Winding the watch and running for a piss kept me busy for a time.

This year I took heart again and bought (on the hire purchase) a bulldozer, tractor and trailer and a new bull. Then the Shannon flooded and washed the bloody lot away, my second wife got VD from a land inspector and my last surviving son died from wiping his arse on a poisoned rabbit I had put down for dogs who were worrying my sheep.

It surprises me very much that you say you will cause trouble if I don't pay up. If you can think of anything I've missed I should like to know about it. Trying to get money out of me will be like trying to butter a hedgehog's hole backwards with a knitting needle. I'm praying

for a cloud of cat shit to pass your way and I hope it will fall on you and the bastards in your office who sent me this final demand.

Yours for more credit,

John Murphy