

The IRS Remains the Villain on Screen and Off

POSTED ON JUNE 20, 2023

The negative portrayal of the IRS in film and television may not help with the public perception of an agency trying to improve its service while being the target of political rhetoric and dealmaking.

Academy Award winner *Everything Everywhere All at Once* echoes that condemning portrayal with Jamie Lee Curtis's performance — also awarded an Oscar — as an unsympathetic IRS auditor who at times in the multiverse-spanning tale becomes a monstrous antagonist.

That portrayal — and many others in media over the years — along with allegations from conservative lawmakers and commentators that the IRS will use new funding from the Inflation Reduction Act ([P.L. 117-169](#)) to hire thousands of armed agents, brings to mind whether the agency would benefit from a more positive depiction in movies and TV and what that could look like.

“While Curtis's portrayal of a three-time tax auditor of the month is fantastic, she is the prototypical IRS baddie. Self-important, dismissive, falsely gracious to the terrified taxpayers whose taxes — and lives — she controls in the movie,” said Kay Bell of the Don't Mess With Taxes blog.

Bell noted that while the multiverse fantasy released in 2022 features one universe with a lovable version of the IRS employee, that depiction is overshadowed by goofiness and her character “remains the evil tax auditor.” Bell added that the film didn't do the IRS any favors by using an audit — “the most universally feared tax situation” — as a catalyst.

Negative portrayals of the IRS and tax collection in movies are nothing new, with *Happy Gilmore* (1996) and *The Mating Game* (1959) showing the agency going after an old lady's house or telling a family they need to sell their farm to their whistleblower neighbor to pay back taxes or risk foreclosure.

And characters going head-to-head with the IRS in a contentious audit is a trope that can be seen repeatedly in popular sitcoms such as *The Nanny* and *The Simpsons*.

Christine A. Corcos of the Louisiana State University Paul M. Hebert Law Center highlighted a 1990 episode of the series *Roseanne* in which the characters are attempting to file their taxes. The episode focuses on the difficulty they have understanding the tax forms, the inability to reach the IRS by phone, and the IRS employee character barely concealing his disdain for their questions.

“In this episode, every time someone says the word ‘audit,’ a sinister theme plays. Normally, only the viewer should be able to hear it, but the characters can hear it too. . . . The three-note theme emphasizes the terror people fear at the idea of an audit, but the fact that both viewers and the characters are aware of it emphasizes the satiric nature of the episode,” Corcos said.

Other films have used a main character’s job with the IRS to signal that the person is incompetent (Steve Carell in *Dinner for Schmucks* (2010)) or leads a boring life (Will Ferrell in *Stranger Than Fiction* (2006)).

When looking at where negative portrayals of the IRS come from, Bell suggests that one contributing factor is the agency’s own actions.

“The IRS is an easy, and entrenched, villain, in real life and popular culture. Its own missteps, like ill-advised and expensive training films and questionable handling of nonprofit status requests, were major black eyes,” Bell said, referencing poorly received *Star Trek* and *Gilligan’s Island* parody videos [the IRS produced](#) for training purposes.

Bell explained that when combining those missteps with real-life IRS service problems, such as slow refunds and lengthy telephone wait times, the result is an “almost universally disliked” IRS.

“That antipathy toward the IRS is why we don’t see many sympathetic tax agents in popular culture,” Bell continued. “Moviegoers will pay only for what they want to see, and a kinder, gentler IRS isn’t at the top of most entertainment lists.”

According to Corcos, the one reason the IRS hasn’t always had a generally favorable image in popular culture is simply that people dread filing their taxes, whether they owe money or not.

“In general, the only interactions most members of the public have with the agency are filing returns and sending in checks with the return or receiving refunds. Or else, receiving notices of audits and then dealing with those audits,” Corcos said. “Of those interactions, only receiving refunds is pleasant.”

More Funding, More Dislike

Another public image challenge the IRS must deal with is the [debunked rumors](#) that it will be hiring 87,000 armed agents to go after Americans.

Phillip Colasanto of Withers Bergman LLP said it’s absurd that the government had to disprove the narrative that the IRS is getting \$80 billion so it can hire all these new agents “so they can show up to your house with their guns drawn if you took a credit you weren’t supposed to.”

According to Colasanto, taxpayers have lost focus on what taxes are used for and the necessary role they play in the functioning society. People have taken this absurd, strong stance on the IRS being the “enemy of the public,” fueled by a disapproval on how money is being spent, he added.

“This last round of funding, people just started to lose their minds — ‘Why do they need all this money? We should be defunding them; we shouldn’t be giving them all this money. What are they going to do with it? We’re giving them money just to harass taxpayers,’” Colasanto said.

The money being put into the IRS is to help close the tax gap, which benefits everyone, according to Colasanto. He pointed to former IRS Commissioner Charles Rettig’s [comments](#) in 2021 that the agency lacks the resources to catch tax cheats, which contributes to \$1 trillion in unpaid taxes each year.

Changing Perception

Marketing and public relations professional Jim Sweeney said that media in all forms has an impact on public perception, but the effects are complex.

“For the audience segment that has no predisposition, the media content can be educational, helping them to form opinions,” Sweeney said. “For the audience segment that already has a negative perception of the government and IRS, the media coverage and film portrayals will simply serve to reinforce their existing beliefs.”

Referencing what he called the “Trump Effect,” Sweeney described the last group of viewers: “And for the rare bird that actually has a positive perception of the government and IRS, the portrayal will likely instigate them to some action and turn them against the media.”

Sweeney suggested a comparison with film depictions of other governmental agencies, specifically those that depict NASA or the military in a negative light but don’t sway the public’s perception.

“There is likely a seed of truth in all communications — even in science fiction — and the public is able to consider all the information and draw conclusions. If the general conclusion — verified through research — is that the IRS is not a force of good, yet we can prove that the IRS is doing more good than harm, then certainly marketing can help change perceptions for the better,” Sweeney said. “But that’s a lot of ifs and maybes.”

Henry Jones, a producer at 20th Century Studios, said that while a favorable portrayal of the IRS — for instance, in a workplace TV comedy — could delve into the details of the agency, it needs to center around “a character, of course, that’s likable.”

The show could never entirely focus on the IRS because it would be written off as government propaganda in the “conscious age” that exists, Jones added.

“This is a person, this is his job, but the story has nothing to do with that job, but the job can still serve as a backdrop. You can still get the nuances of the profession and see it,” Jones said, referencing the 2008 movie *Pineapple Express*. In it, the viewer sees the poor treatment that the main character receives as a process server, but his job is separate from the main storyline of him fleeing a hit man.

Jones explained that a TV writer could lean into the stereotypes of the IRS and how the public sees it and find the interesting take on the IRS agent, perhaps showing that the individual is compassionate.

Few Positives

There have been positive portrayals of the IRS on film, such as how agents played a role in bringing down Al Capone in *The Untouchables* (1987) or when an undercover Treasury agent comes to the rescue of the damsel in distress in *Charade* (1963).

But those portrayals are few, and Sweeney suggests there may be a good reason for that.

“Ben Franklin set the stage more than 200 years ago when he said, ‘In this world, nothing can be said to be certain, except death and taxes.’ This simple notion connected taxes, and the IRS, with death — thank you very much — creating a pall that has never been lifted,” Sweeney said.

That perception may be changing slightly, however, as Corcos identified episodes of TV series *Young Sheldon* and *Mom* in which both appear to portray IRS agents in a more positive light than the aforementioned episode of *Roseanne*. This shift may be a function of the passage of time and changes to IRS staffing and messaging, she added.

Not Just an IRS Problem

Negative portrayal in movies isn’t a problem unique to the IRS. Michelle C. Pautz, a political scientist at the University of Dayton, explained that her research has found negative depictions of government in the top grossing films at the box office.

“An encompassing example is movies about Batman. Government is portrayed negatively because that’s the whole purpose and the reason you need Batman,” Pautz said.

Pautz noted that while the government is generally portrayed negatively, individual employees of the government as characters are usually portrayed pretty well — for example, Batman’s government counterpart, Commissioner Gordon. That lies in contrast to most examples involving the IRS, which emphasize the negative portrayal of a specific agent.

Pautz speculated that one reason behind the negative depictions could be Americans’ inherent skepticism of government.

“It's not in our culture to think well of government. That’s why we have expressions like, ‘Oh, it’s good enough for government work,’ or all the other euphemisms that berate government, even though government does a lot for its population,” Pautz said.

It’s very much a “chicken or the egg” situation when it comes to which comes first, negative public attitudes about government or negative Hollywood depictions of government, according to Pautz, who said she lands on both.

Reach out to Caitlin Mullaney at caitlin.mullaney@taxanalysts.org or via encrypted message on Signal at [caitlin_mullaney.10](https://www.signal.me/users/caitlin_mullaney.10).

DOCUMENT ATTRIBUTES

JURISDICTIONS	UNITED STATES
SUBJECT AREAS/TAX TOPICS	PERSONNEL, PEOPLE, BIOGRAPHIES PRACTICE AND PROCEDURE TAX HISTORY TAX SYSTEM ADMINISTRATION
MAGAZINE CITATION	TAX NOTES FEDERAL, JUNE 26, 2023, P. 2262 179 TAX NOTES FEDERAL 2262 (JUNE 26, 2023)
AUTHORS	CAITLIN MULLANEY
INSTITUTIONAL AUTHORS	TAX ANALYSTS
TAX ANALYSTS DOCUMENT NUMBER	DOC 2023-17501

Every Role, Every Industry



Advisory

Stay well-informed and give your clients the expert tax guidance they need.

[VIEW ADVISORY →](#)

Corporate

Make effective and competitive decisions based on current, trustworthy data.

[VIEW CORPORATE →](#)

Government

Access private sector insights supported by comprehensive public sector coverage.

[VIEW GOVERNMENT →](#)



University

Offer a superior learning experience through primary sources and professional commentary.

[VIEW UNIVERSITY →](#)