

to do this to a citizen without just cause, no matter what the circumstances are. Ordinary citizens are important too, including those who are only high-school students.

The letter Mr. Marsh wrote to me quotes a part of the Annotated Code of Maryland (Section 310, paragraph (a), of Article 81) which he says gives you the duty or the right or the reason or the excuse (he didn't say which) to refuse to make my refund. According to the quotation Mr. Marsh sent me, the law says amounts less than \$1 shall not be refunded (though amounts more than \$1 shall) to any person who pays more tax than is found to have been due. I think this may seem to give you an excuse for refusing me my refund (not a good one), but it doesn't burden you with the duty of refusing me, and it doesn't give you any right to refuse me, and it doesn't give you any reason to refuse me.

I am not a person who has paid more tax than is found to have been due. So obviously I am not a person to whom this part of the law applies. In the first place, I am not the "person who has paid" the 63¢ we are arguing about. I never had my hands on it. My employer was required by the law to withhold it from me and to send it to you, and that is how you got it, and I never had anything to do with it. On top of that, I am not even a person in whose case more has been paid than is due. No tax for 1962 has ever been due from me to the State of Maryland. This isn't even a case involving taxes, and the refund I am asking for won't even be a tax refund when you finally send it to me.

More than that even. I understand I am not even

a person who was required by law to file a 1962 tax return. I did it only to get my money back and this much by itself was an imposition on my time and on my good nature.

Now all these things make me feel that you people have told me your excuse for giving me a hard time, but, you didn't tell me it was your duty to give me a hard time, and you didn't say anything about your right to do it or your reason for doing it.

My position, on the other hand, and believe me I understand it, is based on a sound principle which is that under law no payment should be collected by the state in the name of taxes from anybody who doesn't owe taxes, and the size of the amount involved doesn't make any difference. I have already spent more than 63¢ arguing with you, and you have already spent more than 63¢ arguing with me, but it has been explained to me that at least in the case of my expenses I must incur them as a decent citizen. There are two reasons for this. One is that I have an obligation to educate myself about the proper relationship between an American citizen and his governments. The other is that, if necessary, I must be willing to bear some expenses in order to educate folks like your friend Mr. Marsh, or at least to remind them when they start forgetting the things that are important. What explanation there can be for your people spending more than 63¢ in an argument like this escapes my imagination, and I haven't found anybody else who can understand a decent reason for it.

Now I am going to try to solve your problem for you