

READINGS

[Scene]

THE COMPLIANCE BRANCH

By David Foster Wallace, from a work in progress. Wallace read this passage at the 2006 Le Conversazioni festival in Italy. His last article for Harper's Magazine, "Tense Present," appeared in the April 2001 issue.

My audit group's Group Manager and his wife have an infant I can describe only as fierce. Its expression is fierce; its demeanor is fierce; its gaze over bottle or pacifier or finger—fierce, intimidating, aggressive. I have never heard it cry. When it feeds or sleeps, its pale face reddens, which makes it look all the fiercer. On those workdays when our Group Manager, Mr. Yeagle, brought it in to the District office, hanging papoose-style in a nylon device on his back, the infant appeared to be riding him as a mahout does an elephant. It hung there, radiating authority. Its back lay directly against Mr. Yeagle's, its large head resting in the hollow of its father's neck and forcing our Group Manager's head out and down into a posture of classic oppression. They made a creature with two faces, one of which was calm and blandly adult and the other unformed and yet emphatically fierce. The infant never wiggled or fussed in the device. Its gaze around the corridor at the rest of us gathered waiting for the morning elevator was level and unblinking and (it seemed) almost accusing. The infant's face, as I experienced it, was

mostly eyes and lower lip, its nose a mere pinch, its forehead milky and domed, its pale red hair wispy, no eyebrows or lashes or even eyelids I could see. I never saw it blink. Its features seemed suggestions only. It had roughly as much face as a whale does. I did not like it at all.

On the fourth floor, in Mr. Yeagle's office, the infant had a crib and also a modern, ingenious mobile supporting and restraining device which it spent much of its time in, a large ring- or doughnut-shaped appurtenance of heavy blue plastic and a type of cloth or nylon saddle in the center's hole in which the infant was placed in a position somewhat between sitting and standing (that is, the infant's legs were nearly straight, but the saddle or sling appeared to support its weight). The toy or station had four short, equidistant legs, which terminated in rubber or plastic wheels, and it was designed to be movable under the infant's power, albeit slowly, rather the way our own stations' wheeled chairs could be maneuvered this way and that via awkward motions of their occupants' legs. However, the infant declined to move the appliance, as far as I ever saw, or to play with any of the bright, primary-colored toys and small, amusing developmental devices built into sockets in the ring's blue surface; nor did it seem much to occupy itself with the books made entirely of cloth, the dump trucks and fire engines, teething rings of liquid-filled plastic, intricate mobiles, or pull-string music-and-animal-noise-emitting toys with which its area of the office was replete. It just sat there, motionless and mute, gazing fiercely at whatever GS-6-class IRS auditor entered the Group Manager's small, frosted-glass office on the days when

Gary Yeagle (whose wife, Janine, was modern and had a career) brought the infant in with him, for which he had reportedly received special permission from the Asst. Regional Commissioner's office. At first, many a GS-6 would enter the office on some thin pretext, trying to curry favor by smiling and making soft primal sounds at the infant and putting a finger or pencil in its field of vision, perhaps trying to stimulate its instinct for grasping. The infant, however, would gaze at the GS-6 auditor fiercely, with a combination of intensity and disdain, rather as if it were hungry and the GS-6 were food but not quite the right kind. There are some small children who you can tell are going to grow up to be frightening adults; this infant was frightening now. It was eerie and discomfiting to see something with hardly any bona fide human face yet to speak of nevertheless assume a fierce, intimidating, almost accusatory expression. I myself had abandoned all ideas of ingratiating myself with Mr. Yeagle via his infant quite early on. To be honest, I was concerned that the Group Manager might be able to pick up my fear and dislike of the infant on some type of mysterious occult parental radar.

The child's presence seemed not to interfere with Mr. Yeagle's office duties, the bulk of which were administrative and required far less pure concentration than his audit group's own. Once the post's working day began, Mr. Yeagle appeared for the most part to ignore the infant, and to be ignored by it in return. Whenever I went in, try as I might, I could not interact with the infant. The nylon papoose device hung on the coat hook next to Mr. Yeagle's suit coat. Sometimes the office smelled slightly of powder or pee. I did not know when he changed the infant, or where, and avoided visualizing what all might be involved or the infant's expression when this occurred. I myself could not imagine touching the infant or being touched by it in any way.

Because of our post's unique administrative structure, the Audits branch's Group Managers also did rotating duty as the District's Level-One Appeals Officer, requiring Mr. Yeagle sometimes to put his suit coat back on and proceed downstairs to one of the second floor's audit cubicles, where aggrieved taxpayers or their representatives would present their objections to a given audit's findings. And since, by the Internal Revenue Manual's procedural rules for Appeal of Findings, the GS-6 auditor in question was himself never present during a Level-One Appeal, that auditor became the logical choice for Gary Yeagle to approach and ask quietly to move his work materials into the Group Manager's office and to keep an eye on the infant while Mr. Yeagle handled the Level-One Appeal.

The day eventually came when one of my au-

dit's findings was appealed, when Mr. Yeagle was, so to speak, "up" as Appeals Officer; and, as luck would have it, the appeal was of a field audit I had spent almost eight full working days conducting at All Right Flowers, a small, family-owned S corporation specializing in the arrangement and delivery of bouquets for public functions, a firm whose Form 1120, Schedule A, E, and G deductions for everything from depreciation and spoilage to employee compensation were so grossly inflated that I had been forced—despite terrible, longstanding hay fever—to back-audit them for the two previous years and to amend both their Schedule Js and 1120s' Line 33s heavily in the Treasury's favor.

And yet none of this is directly to the point, the substance of which is: Imagine my surprise and discomfiture when I had moved my briefcase, desk nameplate, expandable Service file of 520s and 1120s, and two fat folders of return-receipts and receipts-receipts and DIF checklists and Strategy-Memo 81s into Gary Yeagle's office, and—glancing sidelong as little as possible at his forbidding infant, which was still wearing its lunch bib and standing/sitting at its circular plastic station gumming a liquid-filled ring in what I can describe only as a studious or contemplative way—I was just managing to regather my concentration in order to organize a list of preliminary receipt and supporting-document requests from a small vendor that made and affixed tempered handles on a line of galvanized pails for Peoria's Midstate Galvanics, when I heard the unmistakably adult sound of a cleared throat, albeit at an extremely high pitch, as if from an adult who had recently inhaled helium out of a decorative balloon. The infant is, like Mr. Yeagle's spouse herself, a redhead, although in the infant's case its extreme pallor and the light-yellow pajamas or jumper it wore made its fine wisps and spirals of cupreous hair appear, in the light of the office's overhead fluorescents, to be the color of old blood, and its fierce and concentrated blue eyes appeared to be pupilless and the overintense blue of a Popsicle; and to complete the incongruous horror, the infant had set aside its teething ring—rather carefully and deliberately, as a man might set aside a file on his desk once he has completed it and is ready to turn his professional attention to another—which ring now lay moist and shiny next to an upright bottle of what appeared to be apple juice, and had placed its tiny folded hands adultly together before him on the vivid blue plastic of its play station (I noted that one of the elastic wristlets of its yellow chamois jumper was soaked through with saliva and appeared, for several inches up the infant's forearm, darker than the other wristlet, which the infant appeared to ignore and I certainly did not mention or foresee doing anything about), exactly as Mr. Yeagle or any of the other Group Managers or District Commissioner's senior staff might place their clasped hands before them on the



Empty Bar, by Armando Mariño, was on exhibit in September at Galeria Fernando Pradilla, in Madrid.

desk to signal that you and the issue that had brought you into their office now occupied their full attention, and cleared its throat again—for it had indeed been it, he, the infant, who, like any other Group Manager, had cleared its throat in an expectant way in order to get my attention and at the same time in some subtle way to upbraid me for requiring it to do something to get my attention, as if I had been daydreaming or digressing mentally from some issue at hand—and, gazing at me fiercely, said—yes, said, in a high and *l*-deficient but unmistakable voice—

“Well?”

And it is probable, in retrospect, that it was at first my shock, my nonplussedness at being spoken to so adultly by an infant in diapers and jammies soaked with drool, that led me so automatically to answer, to respond as I would to any expectant “Well?” from a Service superior, functioning, so to speak, on autopilot: “Excuse me?” I said, as we stared at each other across our respectively wood-

grain and lurid-blue surfaces and the five or six fluorescent feet of air between us, both our hands now identically out and clasped, the infant’s gaze fiercely expectant and a small, creamy gout of mucus appearing and receding in one nostril as it breathed, looking at me, the cowlick at its crown like a receipt from a register’s slit, its eyes lashless and without circumference or bottom, its lips pursed as if considering how to proceed, a bubble in its bottle of juice ascending slowly toward the bottle’s top, the salient nipple brown and shiny with recent use; and the moment hung there between us, borderless and distendant, my impulse to clear my own throat blocked only by a fear of appearing impertinent; and it was in that literally endless expectant interval that I came to see that I deferred to the infant, respected it, granted it full authority, and therefore waited, abiding, both of us in that small and shadowless father’s office, in the knowledge that I was, thenceforth, this tiny white frightening thing’s to command, its instrument or tool.