

## Tax Videos Appropriate for Classroom Use

This list of videos accompanies the Campus to Clients column, "Enhance Tax Courses With Documentaries, News Segments, and Other Nonfiction Video Resources," in the February 2013 issue of *The Tax Adviser*.

SHORT VIDEOS (five minutes or less, in alphabetical order)				
TITLE	DATE	DURATION (minutes)	SUMMARY DESCRIPTION	ACCESS INFORMATION
<b>2011 Louisiana Sales Tax Holiday</b>	2011	1	Describes Louisiana's sales tax holiday	Available online at <a href="http://revenue.louisiana.gov/sections/general/hottopics/salestaxholiday.aspx">revenue.louisiana.gov/sections/general/hottopics/salestaxholiday.aspx</a> .
<b>Car Wash Owes 4 Cents to I.R.S.</b>	2010	1	Car wash owner explains how a 4-cent tax bill escalated to \$202	Available online at <a href="http://money.cnn.com/video/news/2010/03/16/n_irs_taxes_car_wash.cnnmoney">money.cnn.com/video/news/2010/03/16/n_irs_taxes_car_wash.cnnmoney</a> .
<b>Congress Ready to Play Poker?</b>	2011	3	Discusses proposals to tax online poker	Available online at <a href="http://edition.cnn.com/video/#/video/bestoftv/2011/04/29/exp.tsr.bolduan.online.poker.cnn?iref=videosearch">edition.cnn.com/video/#/video/bestoftv/2011/04/29/exp.tsr.bolduan.online.poker.cnn?iref=videosearch</a> .
<b>Couple Files Taxes 3 Ways</b>	2011	4	Comparison of filing methods for individuals: using TurboTax, H&R Block, and a CPA	Available online at <a href="http://cbsnews.com/video/watch/?id=7358568n&amp;tag=mncol;lst;1">cbsnews.com/video/watch/?id=7358568n&amp;tag=mncol;lst;1</a> .
<b>Is the United States a Tax Haven?</b>	2009	4	Describes how to set up a Delaware-Geneva-Seychelles tax shelter	Available online at <a href="http://youtube.co/watch?v=nnwM7kZMYIA&amp;feature=channel">youtube.co/watch?v=nnwM7kZMYIA&amp;feature=channel</a> .
<b>Louisiana Second Amendment Weekend Sales Tax Holiday</b>	2011	1	Explains Louisiana special sales tax holiday on guns and ammunition	Available online at <a href="http://youtube.com/watch?v=dAhKy8HaDa8">youtube.com/watch?v=dAhKy8HaDa8</a> .
<b>Online Shoppers Avoid Sales Tax in California</b>	2010	2	Addresses \$1 billion in lost California sales tax revenue due to internet sales	Available online at <a href="http://abcnews.go.com/Business/video/online-shoppers-avoid-sales-tax-calif-12367745">abcnews.go.com/Business/video/online-shoppers-avoid-sales-tax-calif-12367745</a> .
<b>Pakistan's Dual Gender Tax Collectors</b>	2011	2	Highlights a group of transgender tax collectors in Pakistan who threaten to hang out at businesses that do not pay taxes	Available online at <a href="http://edition.cnn.com/video/#/video/world/2011/04/14/walsh.pakistan.transgender.cnn?iref=videosearch">edition.cnn.com/video/#/video/world/2011/04/14/walsh.pakistan.transgender.cnn?iref=videosearch</a> .
<b>Profile of the American Tax Cheat</b>	2012	2	Report on a study by DDB Worldwide on who cheats on their taxes	Available online at <a href="http://moneytalksnews.com/2012/02/20/tax-hacks-2012-profile-of-the-american-tax-cheat/">moneytalksnews.com/2012/02/20/tax-hacks-2012-profile-of-the-american-tax-cheat/</a> .
<b>Taxes Mac Parody</b>	2007	1	A conservative parody of Apple's Mac/PC advertising campaign as applied to taxes	Available online at <a href="http://youtube.com/watch?v=N7MxFnbbbWE">youtube.com/watch?v=N7MxFnbbbWE</a> .
<b>Taxes Three Ways</b>	2008	4	Comparison of three filing methods for individuals: by hand, using computer software, and consulting a tax professional	Available online at <a href="http://current.com/groups/on-current-tv/88881585_taxes-three-ways.htm">current.com/groups/on-current-tv/88881585_taxes-three-ways.htm</a> .
<b>U.S. Firms Dodge Billions of Taxes by Moving Profits Overseas</b>	2010	3	Discusses transfer pricing related to Lexapro	Entire newscast is downloadable through Hulu at <a href="http://hulu.com/watch/149235/abc-world-news-with-diane-sawyer-thu-may-13-2010">hulu.com/watch/149235/abc-world-news-with-diane-sawyer-thu-may-13-2010</a> . (The Lexapro story is 13:20 into the newscast.)
<b>Virginia Hurricane Sales Tax Holiday</b>	2009	2	Describes an unusual Virginia tax holiday, which allows for tax-free purchases of hurricane preparation items	Available online at <a href="http://youtube.com/watch?v=HbYYbzmn9o4">youtube.com/watch?v=HbYYbzmn9o4</a> .
<b>When I Grow Up I Want to Be a Tax Accountant</b>	2011	2	Humorous video regarding the tax accounting profession	Available online at <a href="http://youtube.com/watch?v=hoydCykwMWs">youtube.com/watch?v=hoydCykwMWs</a> .
<b>Why Boats Get Tax Breaks</b>	2011	1	Discusses the history behind tax breaks for boats	Available online at <a href="http://washingtonpost.com/wp-srv/special/politics/why-boats-get-tax-breaks">washingtonpost.com/wp-srv/special/politics/why-boats-get-tax-breaks</a> .
<b>Why Are Minnesota Property Taxes Going Up?</b>	2011	3	Explains the effect of replacing a Minnesota homestead credit with an exclusion	Available online at <a href="http://minnesota.publicradio.org/display/web/2011/10/25/video-property-taxes-increase">minnesota.publicradio.org/display/web/2011/10/25/video-property-taxes-increase</a> .

**MEDIUM-LENGTH VIDEOS (six to 15 minutes, in alphabetical order)**

<b>TITLE</b>	<b>DATE</b>	<b>DURATION (minutes)</b>	<b>SUMMARY DESCRIPTION</b>	<b>ACCESS INFORMATION</b>
<b><i>A Crack in the Swiss Vault</i></b>	2010	13	Examines the UBS banking scandal and the story of a former UBS banker and IRS whistleblower	Available online at the <i>60 Minutes</i> website: <a href="http://cbsnews.com/video/watch/?id=6050245n">cbsnews.com/video/watch/?id=6050245n</a> . It can also be purchased at Amazon at <a href="http://amazon.com/60-Minutes-Crack-Swiss-January/dp/B0032ANFBG">amazon.com/60-Minutes-Crack-Swiss-January/dp/B0032ANFBG</a> for approximately \$18 plus shipping.
<b><i>Deficits: Taxing the Rich</i></b>	2010	13	Examines the difficulties of imposing a new income tax in Washington state	Available online at the <i>60 Minutes</i> website at <a href="http://cbsnews.com/video/watch/?id=7009217n&amp;tag=contentMain;contentBody">cbsnews.com/video/watch/?id=7009217n&amp;tag=contentMain;contentBody</a> . It can be purchased through Amazon at <a href="http://amazon.com/60-Minutes-Rich-October-2010/dp/B004A8ZWQA">amazon.com/60-Minutes-Rich-October-2010/dp/B004A8ZWQA</a> for approximately \$18 plus shipping.
<b><i>Gimme Shelter</i></b>	2003	13	Discusses the Cobra tax shelter (basis-shifting scheme using currency options)	Transcript available at <a href="http://cbsnews.com/stories/2003/10/16/60minutes/main578497.shtml">cbsnews.com/stories/2003/10/16/60minutes/main578497.shtml</a> . (Old <i>60 Minutes</i> segments can be obtained by contacting <a href="mailto:footage@cbsnews.com">footage@cbsnews.com</a> .)
<b><i>The New Spirit</i></b>	1942	7	Disney animated short encouraging federal income tax compliance	Available online at <a href="http://youtube.com/watch?v=00u6qUelp6c">youtube.com/watch?v=00u6qUelp6c</a> .
<b><i>The New Tax Havens</i></b>	2011	13	Describes the impact of domestic-foreign tax rate differentials	Available online at the <i>60 Minutes</i> website <a href="http://cbsnews.com/video/watch/?id=7360932n">cbsnews.com/video/watch/?id=7360932n</a> . The DVD can be purchased from Amazon at <a href="http://amazon.com/60-Minutes-Havens-March-2011/dp/B004U774QC">amazon.com/60-Minutes-Havens-March-2011/dp/B004U774QC</a> for approximately \$18 plus shipping.
<b><i>Spirit of '43</i></b>	1943	6	Disney animated short encouraging federal income tax compliance	Available online at <a href="http://youtube.com/watch?v=rQs00fU59SM">youtube.com/watch?v=rQs00fU59SM</a> .
<b><i>Tax Free Living in Pakistan</i></b>	2010	8	Describes tax payment avoidance in Pakistan	Available online at <a href="http://nytimes.com/video/2010/07/18/world/asia/1247468421481/tax-free-living-in-pakistan.html">nytimes.com/video/2010/07/18/world/asia/1247468421481/tax-free-living-in-pakistan.html</a> .
<b><i>Tax Justice</i></b>	2011	11	Addresses the elusive concept of a fair tax system	Available online at <a href="http://video.pbs.org/video/1774472886">video.pbs.org/video/1774472886</a> . The segment begins about five minutes into the program.
<b><i>Tax Revolt</i></b>	2001	13	Focuses on a group of small business owners who stopped paying taxes	Transcript available at <a href="http://cbsnews.com/stories/2001/04/02/6011/main283404.shtml">cbsnews.com/stories/2001/04/02/6011/main283404.shtml</a> . Old <i>60 Minutes</i> segments can be obtained by contacting <a href="mailto:footage@cbsnews.com">footage@cbsnews.com</a> . Cost of obtaining "Tax Revolt" with shipping and education license is \$112.

**LONG VIDEOS (16 minutes or longer, in alphabetical order)**

TITLE	DATE	DURATION (minutes)	SUMMARY DESCRIPTION	ACCESS INFORMATION
<i>The American Tax Cheat</i>	2011	43	Focuses on tax cheaters but also discusses IRS forensic labs	Available online at Amazon Instant Video or iTunes for approximately \$2.
<i>Contempt of Conscience</i>	2007	51	Chronicles a group of U.K. activists who attempt to redirect their taxes away from military spending	Available online for a small fee at Journeyman Pictures or purchased for institutional use for €153 plus VAT at <a href="http://journeyman.tv/58992/documentaries/contempt-of-conscience.html">journeyman.tv/58992/documentaries/contempt-of-conscience.html</a> .
<i>Death and Taxes</i>	1993	113	Investigates life and death of a forerunner of the Tax Defier movement	Can be purchased for about \$30 by emailing Jeff Jackson at <a href="mailto:jeff@taoslandandfilm.com">jeff@taoslandandfilm.com</a> .
<i>An Inconvenient Tax</i>	2011	79	Describes history of, and proposals to reform, the U.S. tax system	Available online at iTunes and Amazon Instant Video for approximately \$4 or can be purchased for \$15. <i>An Inconvenient Tax</i> is also available on <a href="http://hulu.com">hulu.com</a> with some commercials.
<i>Inside the IRS</i>	2007	44	Discussion of IRS functions and operations	Available online at iTunes for approximately \$2. The DVD can also be purchased from the <i>National Geographic</i> Channel or Amazon for about \$20.
<i>I.O.U.S.A.</i>	2008	84	Documentary examines causes of U.S. national debt and the threat to economic stability of future large projected increases	Available online at <a href="http://youtube.com/watch?v=XDkt396VB6w">youtube.com/watch?v=XDkt396VB6w</a> . Video was purchased by the Peter G. Peterson Foundation, which encourages educational screenings. An enhanced DVD of the film with additional features can be borrowed from the foundation by contacting it at <a href="mailto:screening@pgpf.org">screening@pgpf.org</a> . The Peterson Foundation also provides a downloadable citizen's guide that may be helpful as a student study guide. DVD with educational license can be purchased from PBS for approximately \$50 plus shipping and handling at <a href="http://teacher.shop.pbs.org/product/index.jsp?productId=3445714">teacher.shop.pbs.org/product/index.jsp?productId=3445714</a> .
<i>I.O.U.S.A. Solutions</i>	2010	42	Focuses on a range of long-term solutions to control national debt increases	Available online in five parts at: 1) <a href="http://youtube.com/watch?v=e5dT2uwj5jA">youtube.com/watch?v=e5dT2uwj5jA</a> . 2) <a href="http://youtube.com/watch?v=hnzXIHd-F-Y">youtube.com/watch?v=hnzXIHd-F-Y</a> . 3) <a href="http://youtube.com/watch?v=4HSzIGVal38">youtube.com/watch?v=4HSzIGVal38</a> . 4) <a href="http://youtube.com/watch?v=9ain_VXnUhs">youtube.com/watch?v=9ain_VXnUhs</a> . 5) <a href="http://youtube.com/watch?v=tuvx4-5vszU">youtube.com/watch?v=tuvx4-5vszU</a> . It can be borrowed from the Peterson Foundation for screenings by contacting the foundation at <a href="mailto:screening@pgpf.org">screening@pgpf.org</a> .
<i>The Legacy of Prop 13</i>	2010	26	Describes legacy of California's Proposition 13	Available online at <a href="http://kpbs.org/news/envision/prop13">kpbs.org/news/envision/prop13</a> .
<i>Rising Tide</i>	2009	26 or 39	Tells the story of the unexpected consequences of a luxury excise tax imposed on yachts	A 26-minute version, made for New Jersey Public Television, and a preferred 39-minute version can be purchased for about \$18 including shipping from SLU Productions, P.O. Box 64, Caldwell, NJ 07006.
<i>Tax Collection Methods</i>	2007	33	Interview with IRS taxpayer advocate on the tax gap and other tax issues	Available online at <a href="http://c-spanvideo.org/program/196405-6">c-spanvideo.org/program/196405-6</a> .
<i>TaxMasters Under Investigation</i>	2011	17	Investigation into TaxMasters tax resolution business and discussion of IRS collections process	Available online in three parts on the ABC News website at <a href="http://abcnews.com/Blotter/video/taxmasters-investigation-13383505?tab=9482931&amp;section=10268699&amp;playlist=13384076">abcnews.com/Blotter/video/taxmasters-investigation-13383505?tab=9482931&amp;section=10268699&amp;playlist=13384076</a> .
<i>Tax Me If You Can</i>	2008	45	Australian documentary exposes tax haven operations and the practices used	Available online at the Four Corners website <a href="http://abc.net.au/4corners/content/2008/20081006_tax/interviews.htm">abc.net.au/4corners/content/2008/20081006_tax/interviews.htm</a> . A DVD of the program is available through Journeyman Pictures for €135 plus VAT at <a href="http://journeyman.tv/59229/documentaries/tax-me-if-you-can.html">journeyman.tv/59229/documentaries/tax-me-if-you-can.html</a> .
<i>Tax Me If You Can</i>	2004	55	Examines a portion of the tax shelter industry	Can be purchased for educational use for approximately \$56 including shipping and handling at <a href="http://teacher.shop.pbs.org/product/index.jsp?productId=1731937&amp;cp=&amp;sr=1&amp;kw=tax+me+if+you+can&amp;origkw=tax+me+if+you+can&amp;parentPage=search">teacher.shop.pbs.org/product/index.jsp?productId=1731937&amp;cp=&amp;sr=1&amp;kw=tax+me+if+you+can&amp;origkw=tax+me+if+you+can&amp;parentPage=search</a> .
<i>Taxing the Poor</i>	2008	24	Focuses on regressive nature of Alabama state tax structure	Available online at <a href="http://pbs.org/now/shows/415/video.html">pbs.org/now/shows/415/video.html</a> . The website includes some supplementary teaching resources. The DVD can be purchased with educational use license for approximately \$46 including shipping and handling at <a href="http://teacher.shop.pbs.org">teacher.shop.pbs.org</a> .
<i>Ten Trillion and Counting</i>	2009	53	Provides a history of the politics surrounding fiscal policy over the past 30 years	Available online at <a href="http://pbs.org/wgbh/pages/frontline/tentrillion/view">pbs.org/wgbh/pages/frontline/tentrillion/view</a> . The documentary can be purchased for educational use for approximately \$55 plus shipping and handling at ShopPBS for Teachers at <a href="http://teacher.shop.pbs.org/product/index.jsp?productId=3450835">teacher.shop.pbs.org/product/index.jsp?productId=3450835</a> . (The site map at <a href="http://pbs.org/wgbh/pages/frontline/tentrillion/etc/sitemap.html">pbs.org/wgbh/pages/frontline/tentrillion/etc/sitemap.html</a> provides additional analysis, interviews, and a teacher's guide.)
<i>We're Not Broke</i>	2012	81	Activist documentary showing how corporations use transfer pricing and tax havens to avoid taxes	A DVD of the film can be purchased for \$20 at <a href="http://werenotbroke.com/buy">werenotbroke.com/buy</a> . The link also includes related discussion questions and talking points. It is also available on iTunes at \$5 to rent and \$13 to buy.