

NO EXCEPTIONS

The young woman pursed her lips and gave Ms. Green a weary, dissatisfied look as she collected her papers from the desktop. Ms. Green's cold, grey-green eyes glared back over semi-circular reading glasses, her lips frozen in a tight, confident smile. It was the well-practiced and executed look of someone who knew her demands would not – *could* not – be denied, and an air of increased satisfaction in knowing that the public hated her for that.

Ms. Green had been working at the Income Tax Department for going on 38 years. She knew intimately the workings of Personal Income Tax down to the smallest detail. If you had a question about what was to go where, where one could find something or how to figure this for that individual, Ms. Emma Green was the person to ask – if you were brave or fool enough to risk the cold, calculating stare that always preceded the response to any such question.

No matter what your position, you were guaranteed to feel both ridiculous and stupid by her response. She always behaved as though the question were the easiest one possible and that you should, as an employee of the Income Tax Department, already know the answer yourself. No one approached her more than once. It was infinitely better, was the consensus, to do without whatever was sought after that. Or to get the latest rookie employee to ask her while you and your prankster friends snickered quietly, well out of harm's way behind your blotters.

Her lengthy employment and total knowledge of all things Income Tax had not gone unnoticed. Many times during her tenure, those in upper management had put forth suggestions to have her raised to a higher station with increased authority.

The usual response to this from the other members of upper management was to have the suggestor ask her about it in person while they snickered quietly, well out of harm's way behind their larger blotters.

Besides, Ms. Green didn't want any more than exactly what this job offered her. After all, she'd always thought, if you're cooped up in an executive office all day, you don't get to work so closely with the public.

The woman gathered her mass of paper and walked away.

"Next," Ms. Green said in her slightly nasal voice, glancing up at the next person in line.

He was, her mind acknowledged in a momentary blaze of decades-unused hormones, an *incredible* example of physical attractiveness. He was tall, but not so tall as to be intimidating. His weight, she had no doubt, was precisely what the athletic weight should be for a man of his height, and the cut of his grey Armani suit only accentuated the presence of toned, supple muscle as he walked towards her with masculine grace.

His face, however, was where the real attraction lay. It was perfectly formed: exquisite cheekbones, impeccable nose, smooth, kissable lips, and a jaw that was at once powerful yet not overbearing. He had a goatee – the same jet black colour as the hair swept back from his face – which was not only well-kept in its own right, but which was surrounded by perfect skin. His calm smile formed slight dimples in his cheeks.

His eyes were the focal point of the facial package, being an impossibly rich blue; not a dark blue, but a brilliant sapphire blue that hinted at untold awareness and thought.

She had, Ms. Green thought, been visited by an angel.

The one thing that disrupted the otherwise perfect image of the ideal man was the poppy red, barbed tail that swayed, upright, at his back. It was apparent the man was used to it, paying no more attention to it than a cat does to its tail.

In typical Ms. Green fashion, she betrayed no thought or emotion.

“Hello,” the man said. His voice was like deep, warm velvet, and he smiled widely with a mouth full of perfect white teeth, dimples dimpling.

“Hello,” Ms. Green said curtly with a slow blink of indifference. “How can I help you?”

“I received something in the mail last week, and it would seem there has been a... clerical error within your Department,” the man explained, unaware or ignoring the near-audible bristling of the pale hair at the back of Ms. Green’s neck and down the length of her spine at his implication. He drew a small stack of neatly folded papers from the breast pocket of his jacket.

“Is that so?” She asked, her voice slightly more on edge now.

“Yes,” he said matter-of-factly, looking up at her and flashing the brilliant white smile again as he unfolded the papers and placed them on the desk with the text oriented towards her. She looked at him for a long, cold moment before focusing on the papers through her glasses.

“This is simply a statement of overdue Income Tax, Mister...” she paused and, raising a hand with the perfected combination of directness, ease and implied weariness, held down the errant top third of the paper. “... Sattan. I don’t see the problem.”

“Let’s begin with the basics,” the man said calmly, entwining his fingers and resting his hands on the counter. Ms. Green glanced down at his hands, unaccustomed to such casual manner in those who spoke with her. “First of all, my name is ‘Satan’, not ‘Sattan’. I am the Devil, not a sherpa.”

“Any and all incorrect information in name, address, phone number, date of birth, Social Insurance number or mother’s maiden name is to be made on the bottom, grey portion of the fifth page,” Ms. Green rhymed off monotonously. The man, caught with mouth open in an apparent attempt to continue, closed his mouth and chuckled for a moment, an impeccably manicured finger of thought raised to his lips. He looked back at her, gesturing with the same finger as he spoke.

“Did you... hear what I just said?” He asked, his tone still smooth, his tail swaying absently in the air behind him.

“Yes, Sir,” Ms. Green said, finally withdrawing her hand from the paper on the counter, folding it in with her other arm against her torso. She blinked slowly again. “Not a sherpa.”

“No,” he corrected, wagging his finger slightly. “No, not that part, the part *before* that.”

“Let’s begin with the basics’,” she responded.

“No, *after that*,” he said, an edge of impatience now in his voice.

“Look, Mister Sattan-”

“***Satan***,” the Devil interrupted her loudly, thumping his fist against the countertop to emphasize the word. His voice resonated within everything in the room for a moment, finally trailing off in an echo. He looked around to see everyone – *everyone* – in the office had stopped what they were doing to look at him. All sound in the office had stopped completely. He adjusted his impeccable tie before turning back to her and saying, in a more normal tone, “My name is *Satan*.”

The normal office sounds began anew, and the people continued on from where their bustling had been disrupted.

Ms. Green had raised her penciled-in eyebrows at the sudden outburst.

“Really, Sir, yelling will not help the situation.”

“I... understand that,” the Devil said irritably. “I would, however, prefer that you address me by my proper name.”

Ms. Green fixed him with a precisely-timed look before continuing.

“Very well then, Mister... *Satan*,” she said, an emphasis bordering on sarcasm used as she said the name. “Was there anything aside from the issue of your name?”

“Well,” the Devil began anew, calmly. “There would be the matter of my being... *The Devil*.”

Ms. Green looked at him, apparently waiting for more information. There was, it would seem, none forthcoming.

“And...?” She finally asked.

“I am The Devil,” he said again, more pointedly.

“I heard you the first time, Sir, what I am asking is what relevance that has to the matter at hand.”

“I’m Satan,” he said, hands raised slightly in incredulity. “The Devil. I’m The Prince of Darkness.”

“... any and all titles of royalty do not exempt the title-holder from due taxation while living within the confines of [this] country’,” she quoted. “Taxation Law of this year, Volume IV, Chapter 11, paragraph 3.”

“Ah, well, then, there it is,” the Devil said, a look of victory on his face. Leaning toward her, he lowered his voice as if sharing a secret. “You see, I don’t live in this country.” He backed his head away, titled slightly to the side as if considering the result of his work.

“Oh,” Ms. Green said. “Well yes, that is a... potential problem.”

“Ah,” the Devil said smugly, crossing his arms, apparently pleased at finally getting results.

“... and where exactly do you reside?” She asked.

The Devil was silent for a moment. He blinked, apparently in thought.

“Sir?” She asked.

“I heard you... it’s just... not an easy thing to explain.”

Ms. Green sighed deeply. “Sir, I have a lot of people to tend to before the office closes at 2:30, so if you could-”

“Everywhere,” the Devil responded suddenly.

Ms. Green looked at him.

“I’m sorry?” She finally asked.

“It gets very messy when you try to explain it in too much detail, but I reside everywhere,” he explained.

Ms. Green blinked once, then looked down and flipped through his stack of papers. Locating the page she was looking for, she turned and pushed the pile toward the Devil, leveling a nearby pen atop it in what was just barely a slap, and looked up at him.

The Devil looked at it, then back at her.

“What’s this?” He asked.

“Fifth page,” she said. “Fill out the relevant information in the grey box at the bottom, using the chairs and tables at your right, then rejoin this line to return the form to me.”

“I’ll do no such thing,” he said simply.

“Look, Mr. Sattan-”

“*SATAN*,” he said in a raised, irritated voice.

“Mr. *Satan*... I really should see at least a quarter of these people before the office closes, so if you don’t mind-”

“But I *do* mind,” he said. “How could I not mind? I’ve been around since the dawn of time. I’ve witnessed the birth of every star, done battle with my angel brethren, personally known the first humans that ever existed – as well as many notable ones since – and embody all that is evil in the

world, and you expect me to spend time to fill out this little form, much less do so... *to pay taxes?*”

Ms. Green sighed deeply, apparently quite bored. “Yes, Sir.”

The Devil considered it for a moment.

“Do you expect God to pay taxes?” He asked.

“Sir, I am, of course, not at liberty to discuss the Personal Income Tax status of any individual with any member of the general public, even if I chose to take the time to look up such information. I can, however, say with complete confidence that anyone who owes taxes has been sought and contacted by the government. No exceptions.”

“*General public?*” The Devil sneered.

“Yes, Sir,” Ms. Green confirmed. “Now, if you’ll simply fill out the information in the grey box at the bottom of the page, using the chairs and tables at your right-”

The Devil leaned against the counter, bending his torso in so his face was mere inches away from her own. His eyes gazed deeply into hers.

“Do you want me to wreak havoc all over the world, Ms. Green?” He asked her. “Hmm? Volcano eruptions, tidal waves, hurricanes, tornadoes, plagues of locusts, rain of fire... *Disco?* I’ve done it before, and will happily do it again, if you make me do this. Would you want all of that guilt weighing on that pretty little head of yours?”

“Threatening a government-appointed employee of the Income Tax Department can lead to a fine of \$10,000 and/or imprisonment for no fewer than 72 hours, as well as placing you under the standard Federal charges of-”

“**ALRIGHT, ALRIGHT!**” The Devil snapped finally, pushing himself back away from the counter to a standing position. Ms. Green stopped mid-ramble, genuinely shocked at the intensity of the words. Again, every sound in the office had ceased, and everyone turned to look at the Devil. After a moment, he leaned forward and snatched the pen and papers from the countertop. He glared at Ms. Green, adjusting his tie again and stretching his neck as if his collar had suddenly become too tight. “But I guarantee, Ms. Emma Green, that I’ll be seeing you very soon.”

“Not until you’ve filled out that form,” Ms. Green retorted, gesturing slightly with her head to the papers he held.

The Devil’s eyes widened, quivering in indignation just before he snorted a small puff of smoke and stalked away from the counter. As he moved toward the tables and chairs, the onlookers returned to their previous business. Ms. Green’s eyes rolled tiredly forward, her lips pursed in annoyance.

“Next,” she said.

The Devil sat down in the nearest chair, at the edge of the table, which put him beside a thin man in a business suit and Birkenstocks whose long hair covered his face as he leaned over the table. He was filling out the same form Satan had. The only truly exceptional quality about the man, Satan noticed in passing as he sat down, was a glowing halo that stayed aloft perhaps five inches over his head.

Hearing Satan sit down, the man looked up from his work, his halo moving with his head. As Satan looked over at him, the man gave a small smile and raised his hand slightly in greeting.

“Hey,” the man said.

“Hey,” Satan responded. “They nail you, too?” He asked, gesturing to the papers the man had been working on.

“Um,” the man looked down, then back up. “Yeah... so to speak.”

After a span of awkward silence, the man returned to filling out the form. Satan looked at the papers in his hand. It still frustrated him that a *deity* should have to deal with such matters at all. He'd have to look into appointing someone to these menial things when he got back home. Meanwhile, he had little choice but to fill out the form.

“Jesus,” he said quietly, shaking his head.

“Sorry?” The man asked, looking up.

“No,” Satan said, looking at the man with a smile. “Nothing...”

The man gave a slight smile and nod of understanding, and went back to his papers. Suddenly Satan sneezed loudly, rubbing his nose afterward.

“Bless you,” the man said without looking up.

“Whatever,” Satan muttered. Sighing deeply, he straightened himself on his chair and began to fill out the form. The balance of Good and Evil in the Universe would have to manage without him for a while, he reasoned. Better that than to keep Ms. Green waiting.