

Tax Day Outside New York's Main Post Office: Now, That's Entertainment

In "The Hunchback of Notre Dame," Victor Hugo had his cour des miracles, the courtyard of miracles. It was a gathering place for all sorts: musicians, mendicants, hucksters and peddlers, including some whose stock in trade was salvation.

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 About as close as we come to that in New York is on April 15 along the stretch of Eighth Avenue in front of the James A. Farley Post Office. Nothing about the city's main post office is particularly miraculous. But the sidewalk outside it has had its entertainment value on Tax Day.

One April 15 a few years ago, it was filled with political activists performing clever street theater; an aging Yippee who stood on the Farley front steps shouting, "Eat the rich, feed the poor"; young women dressed up as lemons to sell a soft drink; environmentalists protesting toxic waste sites; and people who put a bed on the street to advertise a hotel. They may not have formed a gorgeous mosaic, but they were fun to watch.

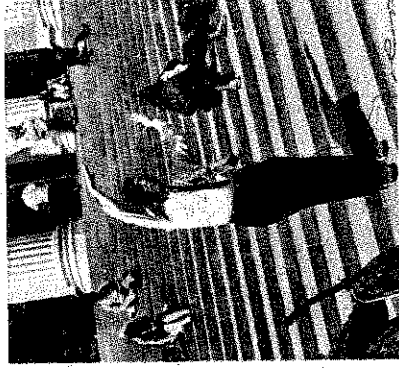
On Thursday, another Tax Day came and went. It was not nearly as engaging as some of its predecessors, though. Modern technology might be to blame. The post office is our own cour des miracles on April 15 for an obvious reason. For any cause or commercial venture, it provides a captive audience: New Yorkers who line up throughout the day because they waited until the last moment to mail their income tax forms.

Not as many people perform this ritual as in the past. Electronic tax filing is increasingly the preferred mode, including by procrastinators. There's no need to go to the post office. Shorter lines mean less demand for street performer miracles.

(They also mean less revenue for the Postal Service, which is really hard up these days. It has proposed that Congress allow it to deliver mail five days a week instead of six. Maybe it is true, as the motto above the post office's main entrance has it, that "neither snow nor rain nor heat nor gloom of night stays these couriers from the swift comple-

tion of their appointed rounds." But lack of money might.)

None of this is to suggest that Eighth Avenue lacked for substantial crowds on Thursday. As night fell, Tea Party supporters flocked there to vent their animosity toward Washington and its



MICHAEL APPLETON FOR THE NEW YORK TIMES
 Steven Zelin, the "Singing C.P.A.," at the Farley Post Office on Thursday.

fiscal policies. Whatever one might think of the Tea Partiers, for good or for ill, it would probably stretch reality beyond all elasticity to describe their rallies as imbued with entertainment value worthy of a cour des miracles.

That is, perhaps, unless one defines fun as Carl P. Paladino seems to. Mr. Paladino is a very rich businessman who thinks he should be New York's governor. Among the three Republicans in the race, he has the most discernible Tea Party profile.

A few days ago, a political Web site called WNYMedia.net disclosed that Mr. Paladino had sent out batches of e-mail messages containing so much material that was racist, pornographic and just plain bleccch that it prompted a Daily News editorial with the headline "Sleaziest Candidate Ever?"

At last sighting, some Tea Party leaders and Republican officials were shopping for poles 11 feet long. They made it clear that they did not want to touch this fellow with a 10-foot pole.

On a more positive note, the spirit of Tax Days past was not entirely missing this year. At lunchtime, young people in

yellow and orange T-shirts stood outside the post office hawking drinks, sprays and creams that they said would promote inner calm and relieve the stress of April 15 and other tough days.

And an accountant named Steven Zelin, who bills himself as the "Singing C.P.A.," took guitar in hand and belted out numbers like "Working 9 to 9:05," an ode to chief executives sung to the melody of Dolly Parton's "9 to 5." Mr. Zelin arrived hours before the Tea Partiers. He wanted to avoid them. "My songs are funny," he said. "I think the Tea Party message is a little different."

There was a touch of nightclub shtick in Mr. Zelin's routine. Between verses of "My C.P.A." — performed to "Y.M.C.A.," arm gestures and all — he turned to a fellow in a sleeveless shirt who was enjoying the show.

"What's your name?" he asked.

"Tom," the man replied.

"Tom," Mr. Zelin said, "what's your favorite tax deduction?"

Tom didn't have an answer. Then again, not many people do. Most of us will take any deduction we can get our hands on.