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INTERTEXTUALITY IN

TAX ACCOUNTING

GENERIC, REFERENTIAL,

AND FUNCTIONAL

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This article examines the definition and function of text in a single professional community, that of tax accountants.¹ Within a social constructivist perspective (e.g., Faigley; Bizzell; Bruffee), this study extends the many productive studies of single text-types (e.g., Miller and Selzer; Myers, "Text as Knowledge Claims") and of a discourse community's epistemology and values (e.g., studies by Bazerman and by Myers). It both describes the many different text-types in the tax accounting community and interprets these texts in terms of their social and epistemological functions for that community. Such description and interpretation should contribute to our developing understanding of how texts work in specific discourse communities. Because this study explores all of the text-types within a community, however, it explores not only how single texts function but also how texts interact. This chapter will try to sort out the complex set of relationships among texts within a single professional field. Examining the structured set of relationships among texts reveals a professional community that is highly intertextual as well as textual.

The tax accounting community is interwoven with texts: texts are the tax accountant's product, constituting and defining the accountant's work. These texts also interact within the community. They form a complex network of interaction, a structured set of relationships among texts, so that any text is best understood within the context of other texts. No text is single, as texts refer to one another, draw from one another, create the purpose for one another. These texts and their interaction are so integral to the community's work that they essentially constitute and govern the

tax accounting community, defining and reflecting that community's epistemology and values.

Although my emphasis on textual interaction and the term "intertextuality" has its source in a concept from recent literary theory, this article's exploration of intertextuality is not attempting to apply the literary concept to nonliterary texts. This article's use of the term shares with literary theory the attempt to define how texts interact with past, present, and future texts, and it shares what Thais Morgan describes as an emphasis on *text/discourse/culture*" (2). But the descriptive term "intertextuality" is used here more broadly to encapsulate the interaction of texts within a single discourse community, a single field of knowledge, and to enable the study of all types of relationships among texts, whether referential, generic, functional, or any other kind.

It is in this sense that this chapter will explore the highly textual and intertextual world of the tax accountant. It explores the range of texts written by members of that profession, how those texts serve the rhetorical needs of the community, how those texts interact, and how that interaction both reflects the values and constitutes the work of the profession. After describing the study's sources, this article will describe: the types of texts (or genres) written by tax accountants (generic intertextuality); how those types use other texts (referential intertextuality); and how those types interact in the particular community (functional intertextuality). Overall, this study shows that the profession exists within a rich intertextual environment, that the profession's texts weave an intricate web of intertextuality. The tax accountant's world is as much a world of texts as of numbers.

Methods: Sample Texts and Interviews

This study was designed to discover the kinds of texts written within a single professional community and how those texts function for the community. The sources of information in this study took primarily two forms: samples of texts, and interviews with accountants. In order to examine the range of written texts, I contacted the managing partner of a regional office of each of the "Big 8" accounting firms and asked him to send me at least three samples of every kind of writing done in his tax accounting department. Six of the eight firms responded by sending me samples of between five and seven different types of texts. These samples were examined primarily to define the kinds of writing they represented, the rhetorical situations they seemed to reflect, and the use they seemed to make of other texts. First, these texts were examined *to* determine the degree of overlap among the types established by the six firms,

to determine whether the texts themselves confirmed the existence of these types, and to hypothesize reconciliations of any conflicts between the textual and expert evidence. Second, the texts were examined for evidence of the rhetorical situations to which they responded, paying special attention to a comparison of situations within and across the text-types. Third, all of the texts were examined for internal reference to other texts of any type, and selected references to published texts were compared to the original sources.

The hypotheses deriving from these textual analyses became the bases for interview questions. Interviews of at least one hour each were conducted with eight different accountants from the six firms, ranging in experience from two to eighteen years and ranging in rank from "Senior" accountants (one step up from "Staff" or entry-level accountants) to "Managers" and "Partners." Each interview included discourse-based (see Odell et al.) and open-ended questions, including questions about what is written in that firm's tax department, who writes and reviews what is written, and how the texts originate, are written, and are used. Those discoveries of the textual analyses and interviews most relevant to intertextuality are presented in the rest of this article. The next three sections explore three kinds of intertextuality, the forms and functions they take, and their relationships to the culture and its rhetorical situations.

Generic Intertextuality: Situation and Task from Intertextuality

Essentially, as Faigley and Miller have suggested for some other companies (564), texts are the accounting firm's product. In return for their fees, its clients receive texts—whether a tax return, a letter to the Internal Revenue Service (IRS), an opinion letter, or a verbal text over the phone² (then documented by a memorandum in the client's file). Seen as a corporate product, the accountant's text is designed to fulfill some corporate need; as a rhetorical product, a piece of discourse, the text is designed to respond to a rhetorical need. In Lloyd Bitzer's terms, the text responds to a rhetorical situation. The rhetorical situations to which the accountant's texts must respond, however, tend to be repeated because of the defining context of the professional community. Clients have recurring rhetorical needs for which they request the accountant's rhetorical products. As accountants repeatedly respond to these recurring rhetorical situations, common discourse forms tend also to recur (see Bitzer; Miller). Each text draws on previous texts written in response to similar situations. Through such interaction of texts, genres evolve as recurring

forms in recurring rhetorical situations.³ Whenever an accountant writes a text within a genre, he or she is making a connection to previous texts within the community.

As a corporate product, this generic intertextuality both defines and serves the needs of the tax accounting community. As a corporate product, too, the genres of tax accountants constitute "social actions," as defined by Miller in her "Genre As Social Action." Although how to define genre has been a controversial issue in several disciplines (see, for example, Campbell and Jamieson's 1978 collection of articles), the understanding of genre as social action requires that genre be defined by the genre's users, that the essence of genre be *recognition* by its users (see Bazerman, *Shaping Written Knowledge*). As Marie-Laure Ryan writes, "The significance of generic categories thus resides in their cognitive and cultural value, and the purpose of genre theory is to lay out the implicit knowledge of the users of genres" (112). Asking the users, the members of the community, to create their own categories, as this study did, thus enables a community definition of genres.

Although the labels given vary slightly, the tax accountants consulted in this study (henceforth referred to as "experts") generally agreed on the kinds of writing they produce. The thirteen genres of tax accounting are listed in table 14.1.⁴

Table 14.1. The Genres Written by Tax Accountants

| Genres | No. of firms sending | No. of samples received |
|---------------------------------|----------------------|-------------------------|
| Nontechnical correspondence | 3 | 5 |
| Administrative memoranda | 4 | 17 |
| Transmittal letters | 5 | 20 |
| Engagement letters | 2 | 4 |
| Memoranda for the files | 4 | 9 |
| Research memoranda | 5 | 18 |
| Letters to clients: Promotional | 2 | 6 |
| Letters to clients: Opinion | 6 | 11 |
| Letters to clients: Response | 4 | 10 |
| Letters to taxing authorities | 5 | 14 |
| Tax protests | 3 | 5 |
| Tax provision reviews | 2 | 6 |
| Proposals | 1 | 3 |

These thirteen genres form a set which reflects the professional activities and social relations of tax accountants. Each genre reflects a different

rhetorical situation which in turn reflects a different combination of circumstances that the tax accountant repeatedly encounters. In the somewhat simplified terms of rhetorical audience, purpose, subject, and occasion, tax accountants are called on to write to clients or to IRS representatives or to each other; they are required to inform, persuade, or argue; they must deal with the subjects of tax returns, IRS notices, IRS documents, tax legislation, or audit workpapers; and they must be the first contact or a follow-up contact, making a legal statement or transmitting a legal statement, and so on. In general terms, the accountant's primary activity is to interpret the tax regulations for a client, involving subactivities ranging from completing tax forms to advocating the client's position to the taxing authorities. As middleman, the accountant establishes relationships with both the client and the taxing authorities (as well as with other accountants). These repeated, structured activities and relationships of the profession constitute the rhetorical situations to which the established genres respond.

Research memoranda, for example, respond to the need to support with evidence from IRS documents every important position taken by the firm on a tax question or issue involved in a client's taxes; thus a senior accountant typically asks a junior accountant to write a research memorandum summarizing the IRS statements on an issue. Letters to taxing authorities respond to notices or assessments sent to clients and attempt to negotiate a favorable action by an agent. A tax protest is written when negotiation has been unsuccessful; it is a legal and formal argument to a taxing authority for a client's position on an issue. Tax provision reviews, also legal documents, officially certify to both shareholders and taxing authorities the validity of a corporation's provisions for taxes, as part of a larger audit. The three kinds of letters to clients all explain tax regulations to clients: the promotional letter explains the relevance of a tax law to a client's situation in order to encourage effective tax planning and to generate new business; the opinion letter explains the firm's interpretation of the tax rules on a specific client issue, taking an official and legally liable stand on how a client's taxes should be treated; finally, a response letter explains what tax regulations say about a tax issue, summarizing general alternatives in response to a client's question but without taking a stand on how the regulations would apply to the client's specific case.

Together with oral genres and tax returns, these kinds of texts form the accountant's genre system, a set of genres interacting to accomplish the work of the tax department. In examining the genre set of a community, we are examining the community's situations, its recurring activities and relationships. The genre set accomplishes its work.

This genre set not only reflects the profession's situations; it may also help to define and stabilize those situations. The mere existence of an

established genre may encourage its continued use, and hence the continuation of the activities and relations associated with that genre. Since a tax provision review has always been attached to an audit, for example, a review of the company's tax provisions is expected as part of the auditing activity; since a transmittal letter has always accompanied tax returns and literature, sending a return may require the establishment of some personal contact, whether or not any personal relationship exists.

The existence and stabilizing function of this intertextuality both within and across genres are demonstrated by the similarity of the genre sets and all instances of a genre across all of the accounting firms. A research memorandum or an opinion letter is essentially the same no matter which firm produces it. Originally, the similarity of "superstructure" (in "canonical form," see van Dijk and Kintsch) within texts of the same genre may have derived from choices made in response to a rhetorical situation. For example, a research memorandum typically states the tax question and the answer before discussing the IRS evidence for that answer; such an organization may have developed as the most effective response to the situation of a busy partner with a specific question who needs later to document his answer. Yet this organization eventually becomes an expectation of the genre: writers may organize in this way and readers may expect this organization not, any longer, because it is most effective rhetorically but because it is the way other texts responding to similar situations have been organized. Bazerman points out both the "constraints and opportunities" provided by these generic expectations, for:

the individual writer in making decisions concerning persuasion, must write within a form that takes into account the audience's current expectation of what appropriate writing in the field is. These expectations provide resources as well as constraints, for they provide a guide as to how an argument should be formulated, and may suggest ways of presenting material that might not have occurred to the free play of imagination... The conventions provide both the symbolic tools to be used and suggestions for their use. ("Modern Evolution," 165)

These shared conventions serve to stabilize the profession's activities also because they help the community to accomplish its work more efficiently. One accountant, for example, explained that, when he trusts the writer of a research memorandum, "if I were in a hurry to get back to a client, I could read his first page, and I'd feel very comfortable with being able to call the client with the answer. . . . but I know that if sometime I were ever pressed or the question came up on review, that [his]memo would have behind the initial answer the documentation to back up our

position." The stabilizing power of genres, through the interaction of texts within the same genre, thus increases the efficiency of creating the firm's products.

In this way, genres both may restrict the profession's activities and relationships to those embodied in the genre system and may enable the most effective and efficient response to any recurring situation. Thus generic intertextuality serves the needs of the professional community within each genre as well as within a genre system. Both kinds of generic intertextuality reflect and serve the needs of tax accountants, the rhetorical situations to which they must respond in writing in order to accomplish the firm's work.

Referential Intertextuality: Intertextuality as Resource

A more precise understanding of tax accountants' activities and relationships is revealed by their use of other texts, by the reference within one text to another text. This internal reference to other texts, what I call "referential intertextuality," is the most obvious kind of interaction among texts. Its significance lies in the manner and function of such reference, for the patterns of reference reflect again the profession's activities and relationships. For tax accountants, texts serve as their primary resource, as both their subject and their authority. How they serve these functions depends in part on the genre being written, as a consequence of genre's embodiment of a rhetorical situation, and in part on the epistemology of the profession.

TEXTS AS SUBJECT

In addition to serving as the accounting firm's product, texts also serve as the accountant's subject matter. Most commonly, the tax accountant writes about other texts—about a client's tax return, about an IRS notice, or about an IRS regulation. Because each genre reflects a different rhetorical situation, each genre also reflects a typical subject, one component of the situation; and the subjects of the genres most specific to tax accounting tend to be other texts. The genres of nontechnical correspondence, administrative memoranda, engagement letters, and proposals take a variety of subjects, not necessarily text-based. Memoranda for the files are always about oral texts, the meetings and phone calls that they are designed to document. The remaining eight genres typically or even by definition have written texts as their primary subject matter. In some

senses, not only does intertextuality help accountants to accomplish their work; intertextuality is their work.

Transmittal letters, of course, are basically references to enclosed documents (for tax accountants, those documents are usually tax returns; occasionally they are planning brochures or research memoranda). The tax provision review is explicitly a review of other documents: the audit's workpapers. Both tax protests and letters to taxing authorities are about the documents exchanged between a taxpayer and the IRS: the taxpayer's returns and associated schedules and forms, and the IRS' notices, assessments, and letters to the taxpayer in response to those documents. Finally, research memoranda and all three kinds of letters to clients are essentially about IRS publications. Though each may have an issue or question as its subject, that issue is essentially always a version of "What does the IRS say about this issue?" For example, one research memorandum asks "What is the appropriate tax treatment of [several specific business transactions] under the Tax Reform Act of 1986?"⁵ Another considers "Does the annual lease value for an employer-provided automobile consider the value for fuel provided in kind by the employer?" In both cases, the answer is a review of what specific IRS documents say. Letters to clients may be less direct than research memoranda in the statement of their subjects; nonetheless, their subjects too are the IRS documents. Promotional letters, in fact, often originate in a new IRS text: the Tax Reform Act of 1986 produced a spate of promotional as well as other letters to clients. Opinion and response letters to clients may be responses to a client's question about S-corporation status or the deductibility of types of interest or the tax impact of a corporate gain or innumerable other topics. Again, each asks about IRS statements on the issue.

Thus each text — and each genre — in part derives its meaning from other texts, those that constitute its subject matter. Because each genre embodies a recurring typical situation, each genre has a typical subject matter; for tax accountants, that typical subject is a set of texts. Of course, each text refers explicitly to its typical subject, thereby creating a pattern of reference that reveals explicitly the text's professional purpose. The role of the accountant in this professional activity is more subtly revealed in the other use of intertextual reference: in the use of texts for authority.

TEXTS AS AUTHORITY

Two kinds of texts are most important as both subject and authority in tax accounting: client-specific documents and general tax publications. Client-specific documents include completed state and federal tax returns, schedules, and forms as well as IRS letters and notices to the individual

client. There are many different general tax publications, applicable to all potential taxpayers. Most commonly used are the IRS Codes and Regulations, Revenue Rulings and Bulletins, Tax Court decisions, and tax legislation (such as the Tax Reform Act of 1986). Though not all equal in authority, all of these documents serve as a backdrop to most of the writing done by tax accountants. The IRS documents lie behind most texts in tax accounting as the Bible lies behind most texts written by Christian ministers.

Amount of explicit reference. Explicit reference to general tax publications, including citation and quotation, is thus prevalent in the texts of tax accountants. Table 14.2 summarizes how many such references to specific IRS documents occur for every 200 words. The nine genres included are those written by the tax department alone (thereby excluding engagement letters and proposals) and about tax matters (excluding administrative memoranda and nontechnical correspondence).

Table 14.2. Number of Explicit References to Specific IRS Publications per 200 Words, by Genre

| Genre | Nu of Texts | Average No. of References | Median No of References | Range |
|---------------------------------|-------------|---------------------------|-------------------------|----------|
| Memoranda for files | 9 | .24 | 0 | 0/1.19 |
| Transmittal letters | 20 | .35 | 0 | 0/2.74 |
| Letters to taxing authorities | 14 | .38 | 0 | 0/3.08 |
| Tax provision reviews | 6 | .47 | .34 | 0/1.39 |
| Letters to clients: Response | 10 | .86 | .67 | 0/3.00 |
| Letters to clients: Promotional | 6 | 1.94 | 1.69 | 0/5.02 |
| Letters to clients: Opinion | 11 | 2.62 | 2.26 | 0/7.64 |
| Research memoranda | 18 | 3.72 | 2.32 | 0/10.67 |
| Tax protests | 5 | 2.47 | 2.54 | .81/4.34 |
| All texts | 99 | 1.47 | .50 | 0/10.67 |

Although the numbers are sometimes too few (and judgments of what constitutes a reference sometimes too ambiguous)⁶ for these numbers to be statistically valid, they are suggestive of the differences among genres in terms of how often they refer to IRS documents. These differing amounts of reference relate again to the differing activities and relationships, the situations, embedded in each genre, especially to the roles that the accountant must serve in each genre.

Transmittal letters and memoranda for the files, of course, neither take the IRS regulations as their subject matter nor need them as evidence for an explanation or argument. They refer heavily instead to the client-specific documents, primarily the returns enclosed or discussed. (The six of these twenty-nine texts that do refer to the IRS documents do so when they incorporate or report discussion of a client's question or of the need to follow an IRS regulation.) The third genre with a median of zero references to IRS documents uses the general tax publications only, but significantly, as deep background. We might expect letters to the IRS which are requesting an agent's action to be full of IRS authority for taking that action. However, the texts and the interviews with the accountants reveal a different role for the accountant in such letters. At issue is not the tax law, but the facts of the case: whether the agent calculated correctly in her penalty assessment, whether the taxpayer has a required document, or whether the agent has implemented a previously agreed-upon adjustment, for example. One letter thus asks an agent to "investigate the discrepancy between the 1099-G issued to [the taxpayers] (copy enclosed) and the amount they have received; another responds to a penalty notice with copies of the original return and forms which document the exception to the penalty. Thus, only the client-specific documents are cited explicitly. In this genre, the accountant acts as documenter of facts rather than interpreter of tax law, assuming that the agent will apply the tax law correctly once the correct facts are known. The general tax publications thus serve here as the unacknowledged, but pervasive, environment within which both accountant and agent operate.

The accountant does take on the role of interpreter of tax law (and hence uses frequent reference to IRS texts) in a tax protest, when the facts of a case have been settled in an audit but the agent and accountant disagree on how tax law applies to those facts. The accountant's protest of the agent's interpretation is then formally presented to higher authorities, to what one expert referred to as "fellow technicians," who will decide the issue based on the arguments of the written text. The accountant's role in such a protest is that of advocate for the client, but his or her advocacy will succeed only to the extent that he or she is successful in the role of interpreter of the tax law. Not surprisingly, then, these official protests

use more reference to specific IRS documents than any other genre except perhaps the research memorandum. As one accountant said, "you really want to supply them with as much ammunition from your side as possible in hopes that they will just simply say, 'Well, there is an awful lot of support, and we're not going to pursue our side of the argument.'" The source of such ammunition is the general tax publications, the IRS authority.

Whether tax accountants are serving as documenters of facts or as interpreters of law, texts thus serve as the final authority for their work. When a genre requires the accountant merely to describe the facts—as in letters to taxing authorities or, to some extent, tax provision reviews—client-specific documents are sufficient authority. When a genre requires the accountant to interpret the law, the general tax publications must establish the authority. Thus the three genres with the highest rate of reference to IRS documents are tax protests, research memoranda, and opinion letters to clients—all three genres which embody situations demanding a precise stand on a debatable tax issue.

Type of reference. The rhetorical demands of each genre are reflected in the type as well as the number of references to general tax publications. More broadly, the manner of reference in accountants' texts reveals an underlying perspective of the profession, a set of beliefs about the source of knowledge, expertise, and authority that may influence other aspects of their rhetoric.⁷ In essence, the accountant's authority and expertise reside in the general tax publications. This epistemology is so pervasive that virtually every text is at least implicitly and deeply tied to the tax publications. How explicitly the epistemology is acknowledged may correlate with the genre and its underlying situation, but all manner of reference to the general tax publications is predicated on this belief in the authority of the text.

As described above, those genres which require interpretation of the tax law also include the greatest number of references to the tax publications—a fact reflecting the belief that knowledge and authority reside in the IRS documents. These genres also cite those sources as specifically as possible. Citations in opinion letters, for example, include "I.R.C. Section 953(c)(3)(C)," "IRC section 1504(a)(4)," "Treasury Regulation 1.305-5(b)(2)," and "The Conference Report to the Tax Reform Act of 1984"; or one encloses a copy of "Revenue Announcement 87-4." Such specific citations are much more common than references to, say, "Treasury Regulations" in general. Although written to a nonexpert audience, to a client rather than an accountant, the opinion letter must be as specific as possible to be precisely accurate and legally defensible. The costs of inaccuracy are high: if the IRS disagrees with any position in an opinion letter,

as one expert said, "Our insurance premiums go up"; another partner defined the opinion letter as "anything we could be sued on." To establish the accuracy of their interpretation of the law, accountants depend not on extensive explanations of their logic but rather on frequent and specific citation of the tax codes and regulations, on citation of the authority. Such specific citation is even more true of tax protests and research memoranda, which are always written to tax experts and which always specify the precise authority.

In contrast, a response letter, with fewer than one explicit reference per 200 words on average, refers generally to "Section 401(k)" or "Code Section 7872," or even more commonly to the law without any precise reference, as in nonspecific references to "tax law" or "several specific requirements" or "5 sets of regulations" or "the new law" or "the rules and guidelines." One expert explained the lack of specific reference in response and promotional letters in terms of rhetorical strategy: "A lot of times when we're writing to clients, we're either answering a question to them or we're trying to get them to react. And if you're going to try and get the typical client to react, you have to make them understand what you're saying. And if you add citations, a lot of times they'll turn off to it." Even such general citations, of course, still lend documented authority to the accountant's explanation, but more of the authority comes from the reader's trust of the accountant. As one expert stated, "Typically, clients don't know about the Code and the Regs, and if they do know they don't care to know in detail. They just want the bottom-line answer. They don't want how you got there." Clients want the answer without the citations, but they still want the answer of an accountant, someone who can "get there" because of his or her knowledge of the IRS documents. While the client's trust is in the accountant's expertise (and hence explicit references to authoritative texts are generally unnecessary except as signs of that expertise), the *accountant's* trust is in the IRS texts, from which that expertise derives. To the accountant, therefore, a response letter may require few references but establishing an opinion requires specific reference to the authority of the texts, no matter who the audience. Accountants often even create research memoranda, with their frequent and specific citations, to be placed in the file of a client who just wanted "the bottom-line answer." The answer lies in the texts, so the source of the answer must be cited.

The pervasiveness of this textual authority appears even more powerfully in accounting texts' use of quotation. As accountants draw on the IRS texts for subject matter and authority, they may use those texts in four general ways: explicit quotation, unmarked quotation, paraphrase, or interpretation. But in the texts of tax accountants, the distinctions among these four methods blur. By far the most common method in all genres

is unmarked quotation, what teachers might call "plagiarism." According to the experts interviewed, unmarked quotation often suits the rhetorical needs and especially the epistemological values of the accounting community. The most authoritative texts of the tax community (the IRS Codes and Regulations) must be taken literally, with Tax Court Decisions and Revenue Rulings and so on serving as interpretive guides. To change a word in the Code may be to change its meaning; thus quotation is always more accurate than paraphrase. (In fact, some accountants, for their files, attach to their research memoranda and letters photocopies of the actual code sections and other texts – the most extreme form of quotation.)

Most of the experts agreed that paraphrase may be used when the section needed is too long to quote or occasionally when it is too technical for the audience, especially in letters to clients (though only then if the clients would not act on the basis of the letter's instructions). But the experts preferred paraphrase much more often than they actually used it in the sample texts. One expert, a partner especially reluctant ever to paraphrase, echoed others when he said:

If it's a memorandum to an [in-house] auditor, or an outside party that is not tax-knowledgeable, then paraphrasing is *probably* OK and appropriate unless you're writing a tax opinion, where someone is going to rely on that information. Then you need to make sure that either what you've paraphrased or what you're telling them is in fact what is. . . . In the tax rules and tax law, you can get into a lot of trouble missing an "and" or an "or" or a comma.

In essence, the acceptability of paraphrase depended on the level of knowledge of the primary audience and even more on the use to be made of the document. During interviews, the experts most often stated a preference for paraphrase over quotation when the audience had no technical background; but in the sample texts, including response letters to clients, paraphrase appeared much less often than did unmarked quotation.

With paraphrase often eliminated as potentially inaccurate, unmarked quotation appears to take the place of paraphrase as a rhetorical strategy. Although some of the experts seemed self-conscious about the potential "plagiarism" and several seemed unaware that they used unmarked quotation, most easily argued their rhetorical need for unmarked quotation. While choosing quotation for accuracy (and presumably also for ease, since even genres in which the experts preferred paraphrase showed more unmarked quotation), the writers often responded to the rhetorical situation of a lay audience by leaving the quotation unmarked. As one expert stated:

If it had the quote marks around it, the reader may think that, “Well, now I’m reading a Code section”—well, the reader *would* think that they’re reading a Code section and that may scare them away. Whereas without the quotes, they may simply be saying, “Well, now I’m reading the writer’s interpretation of the section, which ought to be more understandable because supposedly they’re putting it in a more layman’s language.” Again, it depends on who the reader is.

The client, in other words, would interpret the unmarked quotation as paraphrase or interpretation. Again, the client wants the accountant’s expertise based on his or her knowledge of the tax documents; the accountant’s authority is not only sufficient but preferred. But for the accountant, only the text itself is sufficient. From the accountant’s view, unmarked quotation satisfies the needs of both.

For the other audiences of the accountant, however, the tax regulators and colleagues, only the text itself has such authority. Paraphrasing in a tax protest is “diluting its effect.” Explicit quotation may lend extra support to the argument:

I think the [quotation marks] help. . . . I really want the reader when he sees the quotes to *know* that this isn’t *my personal* thinking, that this truly is a Revenue Ruling. The words here are not my words but the words of the Revenue Ruling. . . . When I’m writing to the agent I want him to believe that I’m quoting what he *has* to follow, namely the Revenue Rulings.

Yet, in texts other than tax protests, most of the experts said that using quotation marks was unimportant. Unless explicit quotation supported a rhetorical argument, as in tax protests, quotation marks often seemed to them unnecessary. Perhaps with fellow technicians as audience, the quotations contain the authority of the text’s original words whether marked explicitly or not. Most revealing, perhaps, may be one accountant’s comment when asked about using quotation marks:

I guess in my mind I’m not sure I’m citing it verbatim. . . . If a *person* had said it, maybe it’s different, because I would give credit to that person. But the Internal Revenue Code is essentially a text to be utilized by practitioners as a guide, essentially, and what’s right and what’s wrong according to tax law. And I don’t even think about quoting them sometimes. It doesn’t lend anything more to it.

The words of the texts are the tax law.

The last quotation also reveals how pervasive the reliance on the tax publications is. Since the general tax publications are the tax law, governing and regulating the entire profession, virtually any statement made about taxes by a tax accountant is tied to those documents. Since the accountant's expertise derives from his or her knowledge of the tax code and regulations, the distinction between accounting's textual knowledge and professional knowledge breaks down. The tax publications are so deeply and implicitly embedded in the accountant's work that they often leave few explicit markers and are virtually invisible to the textual analyst. The tax codes, how to work with them, and how to apply them to cases *are* the tacit knowledge of the profession.

Because the tax codes and regulations constitute the accountant's work in so many ways and because they are the source of the accountant's expertise, the education of aspiring accountants emphasizes learning what these documents contain and how to use them. The students are being trained in the profession's epistemological assumptions, that these documents are the source of all knowledge and authority. However, beginning accountants must also learn how that epistemology translates into their own texts. They must learn that different types of reference to the tax codes are appropriate in different genres, that quotation is generally preferable to paraphrase, that unmarked quotation may be used in most genres. Most of all, they must learn that those tax publications are the highest authority for anything they might write. Perhaps the centrality of this epistemology is why entry-level accountants in all of the firms begin by writing research memoranda. As the simplest and most explicit form of translation from tax publications into other texts, research memoranda require new accountants to begin learning how to translate while keeping them tied to the authoritative texts. The structure of this genre also reinforces the profession's epistemology most explicitly: focus on the issue, state the answer, then spend most of the pages citing sources and quoting passages from the tax code to support that answer. As central as referential intertextuality appears to be to the work of the accountant, learning the translations of this epistemology to other texts, learning the techniques of reference for different genres and rhetorical situations, may well be a major learning task of the junior accountant and a crucial mark of membership in that professional community.

Functional Intertextuality: Community Consequences of Intertextuality

The authority of text and the interactions among texts (both generic and referential) may be seen in many ways as what defines

the Community of tax accountants. All members of the community share a deep knowledge of the general tax publications; all members use a single set of genres; all members learn the appropriate techniques of translating the tax publications into the different genres; and all members acknowledge the authority of these tax publications. All members also acknowledge the authority of specific past texts over future texts. Every text written in an accounting firm consequently has a residual life within the firm. These texts—and the belief in the authority of these texts—also help to define membership in the more particular community of the specific accounting firm.

Ideally, every bit of work done for a client is documented on paper, and, ideally, every one of those documents is placed in the client's file. Each text thus becomes part of a larger macrotext, the macrotext of that client's "tax situation" or "fact pattern." Ideally, every accountant who ever does work for a client reviews that client's file, that macrotext. In practice, accountants sometimes forget to document a meeting or decide that it is too costly to create a memorandum about a simple phone call. In practice, some busy accountants often perform work for a client without taking the time to check the client's file. In spite of the discrepancy between the ideal and the real, all of the accountants interviewed held strongly to the importance of the ideal. Even an accountant with only two years' experience had learned its importance: "The longer you're here the more you learn that you *have* to document. . . . So that's something that, as I progress here, I'm trying to impress on people below me: 'Write it down. Write it down. I don't care how silly it seems, make a note of it.' "

This same accountant always pulls the file on a client before doing any work for the client: "One thing could affect another thing. Even though you wouldn't off the top of your head think they would be related, unless you go through and look at everything, your recommendation may change based on other things that have happened." The complete set of facts about the client, represented by the file's macrotext, creates the unique situation to which they must respond. A slight change in the fact pattern can produce a change in the treatment of the client's taxes. As another expert noted:

The hardest part about getting anybody's return done correctly is not the [tax]law; it is the facts. But the reason that's hard is because the law has become so complicated, and there's so many different variations of facts and so many specific little details you have to know about each item in order to make sure you're complying with the law. . . . We struggle more with getting the facts than we do deciding what to do with the facts once we have them.

Thus, every memorandum for the files, every opinion letter, every letter to the IRS, and every research memorandum potentially affects every

future text written for that client. Combined, they constitute the client's situation, the text to which, in some part, all future texts must respond. These past texts thus to some extent have authority over any future text.

Every one of the texts written by tax accountants thus has a residual life in the macrotext of the client's file. As part of this larger text, it may influence future texts. Texts also may have residual lives if they become incorporated into other texts or if they prompt the writing of other texts. Accountants sometimes use the "cut and paste" method of composition: they may create letters to clients or occasionally tax protests out of research memoranda; they may modify form letters and explanations sent by the national office to create promotional or response letters; and they typically create transmittal and engagement letters (and some proposals) out of standard form letters.

In addition to such incorporation of one text into another, past texts may influence future texts by creating the need for those future texts. Of course, no accounting text stands alone in that virtually every text written by an accountant is prompted by another text—audit workpapers produce a tax provision review; a request for proposals produces a proposal; a tax notice produces a letter to the IRS; or a written or verbal request from a client produces an opinion or response letter. Yet some of the texts written within the firm may also serve as prompts for other texts. A successful proposal, for example, produces an engagement letter; a letter to the IRS may prompt a transmittal letter for a copy to the client; a successful promotional letter may lead to a response or opinion letter. A few samples received from the firms suggested a more complex cycle of texts: a call from a client prompted two memoranda for the files (documenting the call and requesting help), which prompted a research memorandum, which resulted in another memorandum for the files (reporting the call to answer the client and the client's request for a written response), which in turn prompted an opinion letter to the client. In fact, however, such traces are often hard to follow or to separate. One piece of work for a client may often result in other pieces, without the effect becoming explicit. Since the product of the accountant's work is a text, every text would seem to have some influence on the request for another text, if only through the client's satisfaction with the previous text.

All of these instances of the residual life of texts suggest the centrality of text to the accounting profession's work, and the role of each text in constituting a client's macrotext reveals again the profession's belief in the authority of text. The existence of a higher-level macrotext, the macrotext of the entire firm's work, also helps to define the narrower community of a particular firm within the larger community of accountants.

The use of texts to distinguish the accounting firm community depends on the interaction of texts at the firm level. At this level, texts both estab-

lish the firm's hierarchy and draw together all of the higher-level accountants. The firm's hierarchy is reflected in its review procedures, in its policies about who may sign and especially who must review different types of texts. Policies vary across firms, ranging from one in which review is used at the partner's discretion to one in which every document must be reviewed by a single partner; typically, however, review policies require that documents of specific genres be reviewed by any tax partner. Explicitly, the purpose of review procedures is what one firm calls "quality control," for ensuring the technical accuracy of all the firm's documents. Since technical accuracy rests in knowledge of the general tax publications, these review procedures use texts doubly to reinforce the firm's hierarchy (and its epistemology): texts are too important for junior accountants to produce on their own, and only tax partners have sufficient knowledge of the authoritative tax texts to ensure the accuracy of important answers.

These review procedures also help to inform the higher-level accountants of all of the firm's work. Although junior accountants may work from project to project, with their only sense of the firm's work coming from their examination of texts in a client's file, higher-level accountants see much of the work of their subordinates and can use these texts to create a picture of the entire firm's work, across clients. Because texts constitute so much of the accounting firm's work, all of the firm's documents together—its complete set of files, if you will—in important ways constitute a larger macrotext, the text of that firm's work. The use of review procedures to establish a firm-wide text is made explicit in one firm: a tax partner relatively new to the firm requires temporarily that he review every text of any genre; the reason, he says, is that "I'm still uncomfortable with the situation" and he needs to learn more about the firm—he needs to read the firm's text. In another firm, the constitution of a firm's text is literal: all texts written by all accountants in the department are periodically copied, stapled into a single text, and routed to every manager and partner, so that, though described as cumbersome and inefficient, an actual and literal text of the firm is created. Within the specific accounting firm as within the profession as a whole, text constitutes and governs the community.

Conclusion

This examination of the role and interaction of texts within tax accounting has revealed how essential texts are to the constitution and accomplishment of this professional community. Each text functions to accomplish some of the firm's work; together the texts describe a genre system which both delimits and enables its work; particular in-

stances of the genres together constitute a macrotext for each client and for the firm as a whole, which in turn influences future texts. All of these texts, and the entire profession, rest on another set of texts: the general tax publications which govern and constitute the need for the profession, Acknowledging the authority of these texts is a prerequisite for membership in the accounting community. The profession's epistemology - the implicit belief that these texts are the source of all knowledge and expertise—reveals itself in how these texts are translated into other texts. The interaction of texts within a particular text, within a particular firm, and within the profession at large reveals a profession ultimately dependent on texts in a way essential to understanding writing in that profession.

Such an intricate web of texts may exist in other professions; both law and academe seem obvious instances of professions bound and enabled by texts. To discover such webs, however, we must examine the role of all texts and their interactions in a community – their genre systems and their rhetorical situations, their intertextual references and their underlying epistemologies, their uses and their community functions. Even though tax accountants would appear to work in a world of numbers and of meetings, the source and product of that work appear in texts, resulting in a profession both highly textual and highly intertextual. For tax accountants—and perhaps for other professionals— texts are so interwoven with and deeply embedded in the community that texts constitute its products and its resources, its expertise and its evidence, its needs and its values.

NOTES

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1. Because this study examined texts from the regional offices of Big 8 firms only, it does not necessarily apply to the tax accounting profession at large, which includes regional and local accounting firms. I will, however, talk about writing by tax accountants in this article, though more precisely my statements will be about writing by tax accountants in regional offices of Big 8 firms. Based on my information from a variety of sources, I suspect that the

main differences concentrate in who writes different texts rather than in the types of texts written or the rhetorical situations which prompt those texts.

2. Because this section attempts to describe the larger roles of texts, I am here using the broader linguistic definition of texts as either oral or written (see, for example, Halliday). The main concern of this study, however, is with written texts only, and future sections will discriminate between the two media.

3. The relationship among genre, form, and situation is discussed more fully in my *Standardizing Written English: The Case of Scotland 1520-1659* (Cambridge University Press, 1989).

4. Establishment of these thirteen genres is not as clear-cut as table 14.1 implies. Five of these genres served unambiguously as distinct recognition categories for all of the experts (even though some were not considered important enough to send in the original samples). Tax provision reviews were not written as separate documents by two of the six firms. Other genres are potentially troublesome because some experts grouped them into more general categories—i.e., a single category including memoranda for the files and research memoranda, one including letters to taxing authorities and tax protests, and one including all letters to clients. Although raising the issue of distinguishing genres from subgenres, the first two groups are divisible into separate genres based on their recognition as separate categories by the experts in interviews. Letters to clients are subdivided based largely on textual and functional differences, with only partial support from the experts; hence, letters to clients are listed as subgenres.

5. To maintain confidentiality, all identifying information will be removed from cited texts.

6. Table 14.2 includes any references to specific IRS documents and any explicit quotations. The judgments that had to be made were held constant across all texts, yet they do complicate this apparently simple table. For example, a reference to "the new law" was counted if the specific document (i.e., "the Tax Reform Act of 1986") had already been cited in that text, allowing context then to make "the new law" as explicit a reference as "this regulation" after citing a specific regulation; yet the phrase "the new law" occurs in other texts when no specific citation has been given and hence was not counted as a specific reference. This example is, however, the most troublesome of the judgments made. More common were judgments not to count adjectival use of Code section numbers (e.g., "401(k) plan") when they appeared to be merely the name of the concept, or to distinguish between words in quotation marks as quoted terms from a text or as informal expressions. Because of such judgments and the low number of samples of some genres, table 14.2 should be viewed as suggestive only.

7. That tax accountants' dependence on the literal wording of the tax publications has a broader epistemological significance occurred to me as I read the draft of an article about legal writing by Philip C. Kissam, Professor in the School of Law at the University of Kansas. I am indebted to his discussion of "unreflective positivism," embodied in literal adherence to legal texts, and its implications for law school knowledge.

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