

THE PUZZLER

BY EMILY COX AND HENRY RATHVON

Cryptax Collection

Your cryptic taxes are now due. Follow instructions carefully and review your results. First enter your Income clue answers sequentially line by line, starting in the top left square and changing direction with each new row. Once your Income has been entered, subtract each of your Deductions clue answers from top to bottom in the correspondingly labeled columns (Schedules a to p). Enter the remainder for each column on the bottom line; this is your declaration. Five clue answers are capitalized.

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	
→	1						2							3			→
←			5								4						←
→		6				7				8				9			→
←			11				10										←
→			12				13				14						→
←			18				17				16					15	←
→		19					20				21						→

Note: Instructions are given for this month's puzzle only. An introduction to clue-solving may be found online at www.theatlantic.com/issues/puzzclue.htm.

INCOME

1. Completed and submitted around the fifth of April (6)
2. Frightened of cut in salary (7)
3. Prohibited delinquent list in columnar format (8)
4. IRS venue: New World (8)
5. Small bills, in honesty (4)
6. Missing large amount, including last of deductions (4)
7. Mostly upstanding Knight of the Round Table (4)
8. Wrapped dress, sad to say (4)
9. Monotone tint varied much less (3,2,7)
10. Takes five piles (4)
11. On again, home improvement specialist takes a different tack? (5)
12. Bow in honor of emperor's first appearance (4)
13. Mush dog around lake (4)

14. Uttered "4 + 4," sounding calm (6)
15. Player of Sophie's old harp going back after noon (5)
16. "By Jove!" has the same meaning as a "yes" (1,3)
17. Situation in tennis requiring a racket (2,2)
18. English queen's addition leaving off ten (4)
19. Close last of loopholes and basic shelter (4)
20. Solver Pete, oddly, was oblivious (5)
21. His and hers tax collectors? (6)

DEDUCTIONS

- a. Stealthy zero put back in amount to be remitted (6)
- b. Small arms shot: listen (6)
- c. Bit of lotion I see outside of a bath accessory (6)
- d. Audited lower class (6)

- e. Priest prepared zip (6)
- f. Shrinks from Harvard conclusively analyze chief of staff (6)
- g. Friend who writes of punishment including piece of poetry (3,3)
- h. Adding up, even a wrong way (6)
- i. Italian guy's name for northern island beverage (6)
- j. Demand interest, pitching snits (6)
- k. Passes time in Colorado University perch (4,2)
- l. Officer said something pithy? (6)
- m. Ethiopia's leader wearing neat eastern fabric with a bright pattern (3-3)
- n. Fajita marinade containing soy sauce (6)
- o. Thief of a sort adjusted to role (6)
- p. Western features gems for the audience (6)