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GREGORY URQUIAGA/TIMES

SEAN FLETCHER AND ISABEL REICHERT make a homemade pizza for dinner as daughter Lucy, 5, runs past them Thursday in Oakland. The couple formed the company Death & Taxes Inc. as a way to live their lives as employees of the corporation.

Beyond imitation: daily life as art

■ Couple forms company, including a board, in a concept that blurs line between performance and life

By Marton Dunai
TIMES STAFF WRITER

Two performance artists sat at a table in Oakland one night and talked about a friend of theirs who got in trouble with the IRS.

The friend, also an artist, had trained a parrot as part of an in-

stallation. That was the art. He then sold the piece to the di Rosa Preserve, a collection in Napa. That was the income source. He bought vegetables to feed the parrot, and because the food was a component of his business, he deducted it from his taxes. That was the problem.

"The IRS didn't like that," said Sean Fletcher, one of the Oakland artists. "They have been on his case every year since."

Fletcher and his wife, Isabel Reichert, also an artist, began to think about what paying taxes meant for them. The couple had collaborated on various projects of performance art, a genre in which the actions of the artists constitute the art itself, with or without an actual artifact. What

if, like the parrot, they could be the art? Could they then deduct their own expenses from their taxes?

A few bouts of brainstorming later, the concept of Death & Taxes Inc. was born. A registered corporation with all legal and financial paraphernalia could run the lives of the two artists, who would create a performance art

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piece — by living their lives as employees of that corporation.

"Making art is the business we're in," Reichert said. "If our life is art, then it's our business. Then come the taxes."

They did it. They invited fellow artists to serve on their board, to govern their lives by overseeing financial decisions. The board then hired Fletcher and Reichert as CEO and CFO. The couple filed the necessary paperwork, and on Jan. 3, the first business day of the year, the company was incorporated. Worried that the venture might land them in tax court, the couple sought legal counsel and hired an accountant. The latter took some convincing that the project wasn't a tax scheme.

This wasn't the first time Fletcher and Reichert blended business with life. They had put the right to name their daughter up for sale on eBay in 2000 for \$1 million. (It didn't sell, so they stuck with their own idea, Lucy.)

Death & Taxes, however, is a whole new level of such life art, one that approaches the ideas of the late performance artist Alan Kaprow, who advocated the blurring of art and life, a concept called Total Art. The company is so real that it is even a full member of the Oakland Chamber of Commerce.

"We clock in when we go home, we clock out when we leave in the morning," Reichert said, pocketing a receipt she had just got at a Rockridge coffee shop. When asked, she said, "We monitor our expenses. Even coffee."

Such art requires some effort to engage with, said Allan Spore, an Oakland-based derivatives trader and photo artist, who serves as chairman of the board at Death & Taxes. Civilians might dismiss it as ridiculous. Run your household as a business and call that art? We're all artists, then.

"That's a classic issue with conceptual art," Spore said. "People don't try to understand, while the criticism that a lot of artists are talking to themselves is often valid as well. That's the challenge for both sides to overcome."

The concept here was challenging enough initially to confuse many board members about their role in the organization. It took a few months and a broken computer for Reichert to find the right track.

The couple sought the board's instruction and followed it to buy a used computer, because the kind of powerful machine Reichert needed for her video projects would have been too costly new. Reichert found a second-hand, barely used Apple G5 on Craigslist for \$1,000, a deep bargain.

"Without the board's ruling, I would have just bought a new

computer," she said. "It was an epiphany for everyone."

They also got instructions to save money in other ways. Although they couldn't downsize, obviously, they quickly organized and reduced their spending, especially on groceries and art supplies.

Aside from their regular salaries, there would be additional income from the project. They would sell their quarterly financial reports as an art journal for \$50 an issue, or \$175 for a "yearly subscription." They would also charge for appearances, sell artifacts such as framed timecards, and score corporate discount deals. They got one such deal with the coffee company Savarin and decided to sell the cans they emptied, one by one. Whenever the household needs something extra, like a \$48 pair of shoes for Lucy, they sell an empty can for \$48 and cover the expense that way.

Tangible benefits of forming a corporation are misleading, though, both artists said. The project is not so much about financial opportunities as the exploration of what questions they can ask as artists about modern life.

One of the main questions is, does privatization work in unprofitable public areas? Their observation was that it seldom did, but what better way to prove or disprove that than to privatize their own, rarely profitable, artists' lives?

Although the changes have been little more than organizational, the thinking has spurred some good ideas. They had one conversation, for instance, with UC Berkeley professor Raymond Miles, a former dean of the Haas School of Business. Miles suggested they look for investors.

"Ultimately, that would be the test of a corporation: whether they find people who would invest in a longer-term economic potential, not just buy a product," Miles said. "There are many ways to build art businesses for the benefit of the artist. This is a very direct one, intriguing in its creativity."

Reichert said they were in talks with a potential investor, but declined to disclose further details, saying "that piece is in the making." Whether the talks succeed or not, the couple are likely to wrap up their project before the end of the year, this time to really avoid corporate taxes.

Not like their bill would be huge. The couple's net worth increased 1.4 percent in the first quarter and 10.4 percent in the second, bringing the total to \$34,559. Total earnings are still below \$5,000.

What the art world has profited, however, is untaxable, and up to the aficionados to decide.

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