

*You can never be too rich or too thin.
Or too well-coiffed...*

Death, Taxes,
and Extra -
Hold
Hairspray



A
Tara Holloway
Novel

Diane Kelly

“SMART, SASSY, AND SO MUCH FUN! Tara Holloway is the IRS’s answer to Stephanie Plum.” —Gemma Halliday

**Death, Taxes,
and Extra-Hold
Hairspray**

DIANE KELLY



St. Martin's Paperbacks

To my Aunt Betty, who lost her fight with lung cancer. I know the margaritas are good and the slots are always paying off where you are now.

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CHAPTER ONE

This Is What Happens When Rednecks Have Too Much Time on Their Hands

“Damn.” I dropped the phone back into its cradle on my desk. I needed help on a case, but it seemed no one was available this afternoon. I’d called every special agent in the Dallas IRS Criminal Investigations office.

Make that every special agent *but one*.

That one sat directly across the hall, his cowboy boots propped on his desk, his right hand rhythmically squeezing a blue stress ball as he eyed me. I sat at my desk, pretending not to notice.

Why didn’t I want Nick Pratt working on this case with me? Because the guy had whiskey-colored eyes that drank a girl in, an ass you could bounce a quarter off of, and more sex appeal than George Clooney, Brad Pitt, and Johnny Depp combined.

I realize these factors might all sound like reasons *to want* to work with him. Problem was, I was in a committed relationship with a wonderful guy and, despite that fact, wasn’t entirely sure I could resist temptation.

Better not put myself to the test, right?

My usual partner, Eddie Bardin, had received an unexpected temporary promotion to acting director three weeks ago when doctors found a spot on the right lung of our boss, Lu Loboinski. Lu had taken time off for her chemotherapy treatments and recovery, appointing Eddie to take her place until she was able to return.

Eddie’s temporary promotion left me to handle a buttload of cases all on my own. And not just any old buttload, but cases that had been purposely put on the back burner for years because each case was guaranteed to be a major pain in the ass.

One of the biggest of these cases involved an eighty-three-year-old chicken rancher who’d served seven consecutive terms as president of a radical secessionist group. Another involved a popular, charismatic preacher who financed a lavish lifestyle via his congregants’ tax-deductible donations to his megachurch. It was almost enough to send me back to my boring old job at the CPA firm.

But not quite.

The phone on my desk rang. The caller ID readout displayed the name N PRATT. Dang. No way I could ignore the guy now. It would be too obvious.

I looked across the hall as I picked up the phone. Nick looked back at me, one

thick brown brow raised. How the guy could look so damn sexy in a plain white dress shirt and basic tan slacks was beyond me. Maybe it was the oversized gold horseshoe-shaped belt buckle that did it, drawing attention to his nether regions like a flashing neon sign that said WANNA GET LUCKY?

“Big Bob’s Bait Bucket,” I said in my best Southern twang. “We got whatcha need if whatcha need is worms.”

You got me. I’m a bit of a smart-ass. But I had spent two summers in high school working for Big Bob. Minimum wage plus all the free nightcrawlers I wanted. Which was none.

Nick shot me a pointed look across the hall. “Why haven’t you asked me to help you?”

Because you make my girlie parts quiver in a very unprofessional manner. But I couldn’t very well tell him that, now could I? Better think quick, Tara.

“You looked ... um...” *Gorgeous? Sexy as hell? Absolutely boinkable?* I went with, “Busy.”

He grinned, flashing his chipped tooth, an imperfection that somehow only added to his primal appeal. “I fake it pretty good, don’t I? That’s how I got fast-tracked to senior special agent.”

Nick’s career as a special agent with the IRS had indeed been meteoric, at least until three years ago when he’d been forced to flee the country or die at the hands of Marcos Mendoza, a violent, money-laundering tax cheat.

Luckily for Nick, Lu had later assigned me and Eddie to renew the case against Mendoza. After the creep threatened Eddie and his family, I’d smuggled Nick back into the U.S. and the two of us had brought Mendoza to his knees. Literally. Hard for the man to stay standing after I’d shot off his left testicle. I’d considered taking the gonad to a taxidermist for mounting, but I doubted my mother would let me hang it over the fireplace back home next to Dad’s sixteen-point trophy buck.

Nick sat up at his desk, his expression serious now. “You gave me my life back, Tara. I’ll never be too busy for you.”

Nick was directly offering to help me out. No girl in her right mind could say no to that, even if she had been avoiding him. There’s only so much willpower to go around.

I hung up the phone. “Saddle up, cowboy,” I called across the hall as I stood and grabbed my purse. “We’ve got a chicken farmer to check in on.”

* * *

We snagged a car from the Treasury’s fleet and drove for what seemed like an eternity through flat, dry country. The radio was tuned to a country station to combat our boredom and the air conditioner turned on full blast to combat the outdoor temperature, which had topped out at 103 degrees. That’s August in north Texas. Brutal.

Nick had brought his stress ball with him and manipulated it in his right hand, slowly turning it and squeezing. His movements were oddly sensual and had me wondering how his hands might feel squeezing certain parts of me.

Splat.

We drove past a farmer driving a green John Deere tractor through a field, kicking up dust and scattering insects, most of which veered on a suicidal path toward the windshield of the car. I was glad I wasn't driving my precious red convertible BMW out here.

Splat.

Splat-splat.

Splat.

A colorful assortment of bug guts now decorated the windshield like miniature Rorschach ink-blot tests. One of the spots looked vaguely like our boss, who'd sported a towering strawberry-blond beehive since the sixties. Her hairdo had to be at least eight inches tall, held together by a thorough coating of extra-hold hairspray.

I pointed at the pinkish goo. "What's that look like to you?"

Nick squinted at the glass. "The Lobo."

"My thought exactly."

Nick glanced my way and my crotch clenched reflexively. He always looked hot, but he was especially attractive at the moment. He'd topped his stylishly shaggy brown hair with the white felt Stetson I'd bought him shortly after sneaking him out of Mexico. Yep, I had a soft spot for cowboys. Make that two soft spots—one spot was metaphorical, the other was between my thighs.

Nick flashed a mischievous grin. "You know what's the last thing to go through a bug's mind when he hits your windshield?"

I shrugged.

"His asshole."

I rolled my eyes and pulled to a stop behind another white government-issue sedan parked by a rusty gate. "Here we are. The middle of BFE."

A spray-painted plywood sign affixed to the barbed-wire fence read PROPERTY OF THE LONE STAR NATION. TRESPASSERS WILL BE VIOLATED.

Nick groaned. "You didn't tell me we'd be dealing with idiots."

"You didn't ask," I said. "And need I remind you that you volunteered for this assignment?"

"Next time I'll ask for more details before I commit," he muttered.

The Lone Star Nation was a separatist group, a bunch of antigovernment loonies who referred to themselves as "True Texans" and operated an unofficial sovereign state. For such a small organization they'd proved to be a huge pain in the ass.

The group was just one of several secessionist organizations in the state. The largest group, known as the Republic of Texas, was the most notorious. The Republic had issued numerous bogus court summons and filed frivolous lawsuits with both the Supreme Court of Texas and the International Court of Justice at the Hague, challenging the annexation of Texas in 1845 by the United States.

That's what happens when rednecks have too much time on their hands.

After shootouts between federal agents and armed extremists in Ruby Ridge, Idaho, and Waco, Texas, the government had received a lot of flack, virtually all of it from wack jobs and nearly all of it undue. There's no clean way to take down these types of people. They don't exactly think and act reasonably.

Government agencies had learned to be extra careful in handling interactions with members of such groups. In 1997, state troopers had negotiated a surrender with

Richard McLaren, the former leader of the Republic of Texas, after he'd been accused of fraud and kidnapping. Still, two of the group's members had refused to cooperate and one of them had been shot dead after they'd opened fire on a police helicopter.

Thus, despite the fact that August and Betty Buchmeyer hadn't filed a tax return since Ronald and Nancy Reagan were bumping uglies in the White House, Lu had made a strategic decision not to arrest the couple. Rather, she'd instructed me only to see what we could collect from the elderly deadbeats, perhaps make an example of them to the dozen or so steadfast True Texans who stubbornly stuck to their beliefs.

Collections work was boring as hell, essentially standing guard while staff from the collections department seized any nonexempt assets. While most tax evaders cursed and glared, others moaned and sobbed, lamenting the loss of their RVs, their collection of mink coats, their limited-edition prints. But sheez, by the time it got to that point they'd been given ample opportunity to make payment arrangements and had stubbornly refused. It wouldn't be fair to honest, hardworking taxpayers to let scofflaws off the hook.

So here we were.

Nick and I climbed out of the car. The intense midsummer heat caused an instant sweat to break out on my skin. Nick shrugged into his bulletproof vest and a navy sport coat. I slipped my protective vest on over my white cotton blouse and secured my gun in my hip holster, covering them both with a lightweight yellow blazer. Standard precautions. After all, it wasn't likely a couple of octogenarians would put up a fight. Right?

A hundred feet inside the gate sat a weather-beaten blue single-wide trailer in a thick patch of weeds. The house stood slightly cockeyed from settling unevenly into the reddish soil. The metal skirting had pulled away in places and there was no telling what manner of vermin had made a home under the structure. An enormous, outdated satellite dish mounted on a sturdy five-foot pole stood between the trailer and a lone, misshapen mesquite tree that struggled for life in the bare, dry dirt. An ancient pickup with faded two-tone brown paint sat on the far side of the dirt driveway. Two rusted tractors, a dented horse trailer, and a broken-down trampoline, its springs long since sprung, littered the yard.

Fifty yards beyond the house stood a series of long metal barns. The hot breeze blew toward us, carrying with it the faint sounds of clucking and the stench of bird poop. Over it all flew the Burnet flag, an azure background with a single gold star in the middle, the last flag flown over Texas when it was still an independent country.

Nick gave a whistle. "Boy howdy. This is quite the presidential palace."

The collections agent stepped out of her car and met us on the asphalt. She was fortyish and slender, with short black hair. She wore a floral-print dress with sensible flats, and introduced herself as Jane Jenkins.

"This shouldn't take long," Jenkins said. "I'm not expecting to find much. Other than the trailer, twenty acres of scrubland, and the pickup, there's no property in their name."

"What about the chickens?" I asked. "They've got to be worth something." After all, a two-piece meal at KFC ran about four bucks. I should know. I'd had some extra crispy for lunch.

Jenkins shook her head. "We've got a strict policy in collections. We don't seize

anything that eats and craps. Costs too much to care for animals.”

Made sense. Better to wait for the owner to sell the birds then seize the resulting profits. Problem was, the IRS had levied the Buchmeyers’ bank account years ago, garnering over six grand in one fell swoop just after the couple received a large payment from one of their customers. Since then, the couple had taken to operating on a cash-only basis.

Where the cash was being held was anyone’s guess. With any luck, we’d find some in their trailer today, maybe under a mattress or in their toilet tank. Eddie’d once collected ten grand from a delinquent taxpayer who’d hidden large bills in his bowling bag, including stacks of hundreds stashed in his bowling shoes under a pair of Odor-Eaters. When Eddie couldn’t find the cash he was sure the man had somewhere in his possession, he’d left the apartment and pulled the fire alarm at the complex. On hearing the alarm, the guy ran outside with the bowling bag. A dead giveaway.

Yep, sometimes being a special agent calls for creative tactics.

Nick, Jenkins, and I carefully stepped across the metal cattle guard and walked up to the gate. The opening was secured by two large, rusty padlocks joined with heavy-gauge chain thick enough to anchor an aircraft carrier.

I stepped forward and tugged on the locks. They didn’t budge.

Jenkins frowned. “I called ahead and told them to unlock the gate for us.”

It wouldn’t be the first time a taxpayer refused to cooperate. Wouldn’t be the last, either. For some reason, people didn’t like turning over their sports cars, big-screen televisions, and jewelry collections to the IRS. Not that we were likely to find anything like that here. The Buchmeyers’ profits had been modest. If they’d paid on time, their tax bill would’ve been paltry. But once three decades of interest and penalties were tacked on, those tiny tax bills had grown to over a hundred grand.

The three of us spent a few minutes searching for any keys that might be hidden about, turning over rocks, checking in and under the mailbox and behind the fence posts. We came up empty-handed.

I glanced back at the trailer. The faded blue and white striped bath towel serving as a curtain in the front window was pulled back, an older woman’s face visible. She raised a gnarled hand and gave me the finger. Wouldn’t be the first or last time that happened, either.

“Got their phone number handy?” I asked Jenkins.

She rattled it off and I dialed the Buchmeyers on my cell.

After five rings, someone picked up the phone. “Hello?” an old man’s voice rasped.

“Mr. Buchmeyer, this is IRS Special Agent Tara Holloway. We need you to come on out here and unlock your gate.”

An elderly man’s face appeared in the window. “I ain’t going to do that, young lady,” he spat. “I don’t recognize the authority of the United States government to tax me nor seize my property. This here place belongs to the Lone Star Nation. Didn’t you see the sign?”

“The sign doesn’t mean anything, Mr. Buchmeyer.”

“Like hell it don’t! If you all dare to enter my property, I’ll be obligated to defend it. Now you go about your business and let me go about mine.” With that, he hung up the phone and yanked the curtain closed.

CHAPTER TWO

Declaration of War

As well trained as we were, IRS special agents aren't equipped to act as a SWAT team. But even though this old man was clearly crazy and possibly armed, I couldn't bear the thought of having to drive all the way out here to BFE again later.

"Got any bright ideas?" I asked Nick.

"Let's get us a local yokel," he suggested. "Maybe they'll know how to handle this guy."

I telephoned the county sheriff's department for backup, explaining we were federal agents trying to get onto the property. Luckily, an officer was already in the area helping a rancher round up an escaped mule.

In minutes, a deputy drove up in a brown and tan patrol car and climbed out. He was tall and beefy with wavy brown hair. His bottom lip bore a telltale bulge of chewing tobacco.

He put two fingers under his junk and adjusted himself. Classy. "They said federal agents needed help out here." His eyes roamed over Nick and me, taking in our business attire, his expression skeptical. "You two feds?"

I whipped out my badge and held it up for him to see. "We're with IRS Criminal Investigations."

"IRS?" He gave a derisive snort.

Nick stiffened beside me, but managed to keep his cool. Nick might not look so tough in his business attire, but underneath his clothing he was one hundred percent pure badass. He stuck out a hand. "Nick Pratt, senior special agent."

The yahoo ignored Nick's outstretched hand, instead hooking his thumbs in his utility belt. "Special agent? Don't seem too special to me. Can't even get in a little ol' gate."

My jaw burned as my teeth clamped tight, holding back the words straining to spill out of my mouth. I was dying to tell the deputy off, but we needed him to get us onto the property. I glanced over at Nick. Rage burned in his eyes and a low growl-like sound came from his throat.

The deputy reached in through the open window of his car and pulled out a bullhorn. "No need to get yourselves worked up. August Buchmeyer's a crazy old fart, but he ain't going to hurt nobody."

He put one foot up on the bumper of the cruiser as if posing for a stud calendar, gave his balls another adjustment, and raised the bullhorn to his mouth. “August, these people just want to take a look-see. If you don’t let us in, we’ll have to enter by force. Now get on out here and open your gate.”

A few seconds later the front door opened and a thin, stooped man stepped out, brandishing a rifle.

“Look out!” Nick yanked Jenkins down behind our car.

I pulled my gun from the holster. Nick hunkered down next to me and jerked his gun from his holster, too. Our eyes met, exchanging unspoken messages. Slowly and carefully, side by side, we raised our heads and peeked over the hood.

The deputy glanced over at us crouching behind the vehicle and shook his head. “What a bunch of pussies.”

I narrowed my eyes at him. “I prefer to think of it as being smart.”

The deputy raised the bullhorn back to his mouth. “August, you get on out here and open this gate right now. I ain’t gonna ask you again.”

From the narrow porch, the old man made a show of shaking his head.

The deputy lowered the horn. “Guess I’ll have to shoot the locks off.”

He reached into the cruiser and pulled a gun from under the driver’s seat. It was a small ornate pistol, obviously from the deputy’s private collection. “Y’all didn’t see this.” The deputy beamed as if he were the first member of law enforcement to come up with the idea of using a personal piece to avoid the paperwork required when a government-issued weapon was fired.

We plugged our ears with our index fingers.

Bang-bang!

Two quick shots later the chains lay in a heap on the gravel, the busted locks resting on top.

The officer swung the gate open and turned to us. “See, I told you Buchmeyer’s all bark and no bite.”

The retort of Buchmeyer’s rifle didn’t meet our ears until after the deputy’s windshield exploded into shards of glass showering down on the caliche.

The deputy shrieked like a schoolgirl and dove for cover in the small drainage ditch flanking the cattle guard. I crept to my front fender, took aim, and fired.

Blam!

Buchmeyer’s rifle sailed out of his hands and into the dirt next to his pickup.

So much for avoiding paperwork. At the rate things were going, internal affairs would have to devote an entire filing cabinet just to my firearm discharge reports.

Buchmeyer threw two angry fists in the air. “Abuse of power!” he hollered. “Government oppression! Declaration of war!”

Apparently the exclamations were enough to tucker him out. He plopped down on the top step of his rickety porch and crossed his arms over his chest like a pouting child.

Beside me, Nick shoved his gun back into his hip holster. “You beat me to the punch.”

I flashed a smug smile. “Anything boys can do, girls can do better.”

His eyes narrowed. “Is that a challenge?”

“It’s a guarantee.”

Betty Buchmeyer poked her head out the front door of the trailer. “Y’all might as well come in now,” she called.

The deputy crawled out of the ditch on his hands and knees. Nick picked up the bullhorn from the asphalt where the officer had dropped it and stood over him. Pushing the talk button, he blasted the deputy with a hundred and fifteen decibels at point-blank range. “Who’s the pussy now?”

The deputy’s hands flew to his ears. Nick handed the horn back to him as he stood.

While the deputy dusted the burrs and dirt from his uniform, Nick, Jenkins, and I began to make our way up the short gravel drive. Seconds later, the deputy charged past us, took the two steps up to the front porch in one stride, and grabbed Buchmeyer by the front of his faded cotton shirt, lifting the old man off the ground. Buchmeyer thrashed and kicked his legs to no avail.

“You crazy coot!” the deputy shouted. “You could have killed somebody. I’ve got half a mind to haul your ass in for attempted murder.” He let go of Buchmeyer’s shirt and the grizzled man fell back to the porch.

Buchmeyer glared up at the deputy. “If I’d wanted you dead you’d be lying in a pool of blood on the road. But go ahead and charge me. The Nation will get me the best defense attorney money can buy. Besides, I’d be great in front of a jury. Watch this.” August crossed one eye inward and grinned like an inbred, backwoods idiot. “I had no idea it was the sheriff and the IRS,” he said in a feeble, shaky voice. “I’m eighty-three years old. I can’t see more’n two feet in front of my face. All I heard was someone shooting at my gate. My poor wife and I thought it was one of them home invasions!”

Standing behind her husband, Betty Buchmeyer put on her best ‘fraidy face and fluttered her hand at her chest, a performance worthy of an Academy Award. The two had their act down pat. Hell, if I hadn’t witnessed the events myself I’d vote to acquit.

I whipped out my handcuffs, pulled the old man’s hands behind him, and slapped the cuffs on. While the deputy kept an eye on August, Nick and I entered the trailer with Jenkins following. The air-conditioned interior felt like heaven compared to the relentless hell outside.

Nick stopped under an air vent, turning his face up to take full advantage of the cool air blowing out of it. His eyes were closed, an expression of ecstasy on his face. I imagined that’s what he’d look like if he were having an orgasm. He opened his eyes and caught me watching him. Damn. I turned away, feeling the heat of a blush on my face.

Betty plopped down in a scratched wooden chair at the Formica dinette in the kitchen and picked up a can of store-brand grape soda from the table. “Been wondering when y’all’d catch up with us.” She nonchalantly took a sip of soda, picked up a remote control, and tuned the TV in the adjacent living room to a *Bonanza* rerun.

I wasn’t sure why August Buchmeyer had put up such a fight. From the looks of the place, they didn’t have much to lose. The walls were thin, pressed-fiber paneling. Threadbare braided rugs covered dingy linoleum. The worn couch was a seventies-style tan and gold tweed, a foam square peeking through a split seam on one of the cushions. Plastic milk crates situated on either side of the couch served as end tables. The Buchmeyers had not only violated the tax code, they’d also violated every tenet of feng shui.

Nick and I stood on either side of the doorway while Jenkins sat down at the kitchen table with Mrs. Buchmeyer. “Where do you keep the silver?”

The old woman leaned to the side to keep an eye on the TV screen behind Jenkins. “Ain’t got none.”

“How about your jewelry?”

Mrs. Buchmeyer held up her left hand, showing us the tiny diamond chip and thin gold band on her ring finger. “This is all I got.”

“Any furs?”

From her seat, Betty leaned over and opened a lower cabinet. She pulled out three tan pelts, each of which looked to be the size and color of a tabby cat.

I gasped. “Are those—”

“Squirrels.” Mrs. Buchmeyer solved the mystery. “I make a mean squirrel stew.”

Urk. My stomach seized at the thought.

Jenkins’s gaze wandered around the room. “Any collectibles?”

“Not unless you count dust bunnies.”

“Antiques?”

“Look around you,” Betty said, sweeping her arm. “The whole damn place is full of antiques.”

Jenkins ignored the jibe. “Cash?”

The old woman chuckled and shook her head. “Hon, any cash comes in goes right back out. The IRS ain’t the only ones after us. We got no money. We keep telling everyone that but nobody wants to believe us.”

“How do you afford the satellite TV?”

“Our son pays for that.”

Jenkins stood up. “I’m going to poke around a bit.” She motioned for Nick to follow her, leaving me alone with Betty.

The two of us sat in awkward silence for a few moments, the only interruption being the occasional sound of Jenkins pulling open a drawer or rummaging through a closet, searching for undisclosed valuables or cash.

Despite the fact that they’d neglected to pay their fair share to the government, my heart felt for the Buchmeyers. Obviously, they were barely getting by these days, any profits from their chicken-farming operation spent on basic necessities, yet here we were, snooping through their closets.

Mrs. Buchmeyer eyed the name badge on my chest, then looked up at me. “What do you carry, Agent Holloway?”

“Excuse me?”

She pointed to the bulge under my blazer. “Your gun. What kind is it?”

“Glock,” I said. “Forty caliber.”

“Long or short barrel?”

So the woman knew her guns, huh? “The twenty-two model,” I said. “I like the longer barrel. It’s more accurate.” The longer barrel also made the gun somewhat heavier, which is why my workouts at the downtown YMCA always included several reps on the bicep and tricep machines.

Her gaze ran over my petite form. “I saw what you did out there, shooting that rifle out of August’s hands. You’re a good shot.”

My eyes met hers. “They don’t call me the Annie Oakley of the IRS for nothing.” I

didn't bother telling her the appellation had been recently replaced by a new one after I'd relieved Mendoza of his nut. My coworkers now deemed me the Sperminator.

Jenkins and Nick returned to the kitchen.

"Nothing in the house," Jenkins said. "Let's check the barns."

CHAPTER THREE

Preparing for Armageddon

Nick, Jenkins, and I stepped outside to find Buchmeyer and the deputy sitting on the lowered tailgate of Buchmeyer's old pickup, both of them with a bulge of snuff inside their lower lips. His arms still shackled behind him, Mr. Buchmeyer aimed a stream of mucus-coated tobacco at our feet as we walked past. Fortunately none landed on my shoes. While I owned a pair or two of fuck-me heels, my work shoes were more of the fuck-you variety, leather loafers with thick soles and steel toes, perfect for preventing a stubborn target from shutting a door or for disabling an attacker with a quick kick to the nads.

I settled for shooting Buchmeyer a nasty look this time instead of a bullet and continued on. A duo of filthy but friendly coonhounds wriggled out from under the trailer, following as we gingerly picked our way to the chicken barns through a minefield of doggie droppings, some fresh, some dried.

Off in the distance, a cloud of dust rose as a pickup drove across the back of the property.

Nick must have noticed it, too. He turned to Jenkins. "Is there an easement on this land?"

She waved a pesky horsefly out of her face. "Not that I recall. There is a back gate, though. It exits onto a fire road."

We reached the first barn. A black-and-white-speckled chicken strutted up to the wire fencing and cocked her head, looking up at me with her innocent, shiny black eyes.

While Nick and Jenkins took a cursory glance inside the barns, I knelt down next to the fence. "Hey, there, little speckled hen."

She tilted her head to the other side.

"You're kinda cute."

She spread her wings and flapped them once, as if trying to communicate with me.

I made my best clucking sound at her.

She clucked back.

That was it. I'd never eat chicken again.

"Hey," Nick called. "Quit flirting with that bird and come here."

"I wasn't flirting," I called back. "It's a female bird." Not to mention that it was a

bird.

Nick stood in front of the last barn. Unlike the others, this barn was closed up, no chickens in sight. The structure was surrounded by four-foot-high loops of barbed wire, a barrier clearly intended to discourage entry and one that just as clearly meant we had to take a look inside.

“We need wire cutters,” Nick said.

Another pickup raised a dust cloud at the back of the property while I used my cell to call the Buchmeyers’ house phone again. When Betty answered, I told her we needed to get into the back barn and asked if there were any wire cutters around.

“I plead the Fifth,” she said.

“It’s not illegal to own wire cutters,” I told her.

She hung up on me. Not feeling so sorry for her at that moment.

I snapped my phone shut. “No luck on the wire cutters. But I can guarantee there’s something in here they don’t want us to find.”

Ironically, the fact that Betty invoked the Fifth Amendment was an admission on her part. Whatever was stashed away in this barn, she knew about it.

Nick walked along the barrier, visually inspecting the coils until he found an end. Jenkins and I stepped back as he carefully reached in and grabbed the wire. He slowly pulled back on the fencing, emitting an occasional curse when an errant barb nicked him. Eventually, the sections of fencing separated and an opening appeared. The three of us stepped through and walked up to the door of the barn.

“Damn,” Nick muttered.

My partner and I exchanged glances. Like the front gate, this door was secured with padlocks. And, like the deputy, both Nick and I carried a personal weapon in addition to our Glocks. But with Jenkins there as a witness, neither of us was inclined to use our private guns. I could justify my earlier shot at Buchmeyer, but no way could I justify discharging my Glock simply to disable a lock. Internal affairs would deem it reckless. Never mind that it would save us time. Safety over efficiency.

Jenkins opened her purse and fumbled around, whipping out a .38 special. “Can you two keep a secret?”

I raised my palms and looked around innocently. “Gun? What gun?”

Nick positioned the locks and stepped back. “Be my guest.”

Bang. Bang.

Once again, two locks dropped to their deaths in the dirt. Score one for efficiency.

Nick pulled the chain off the door and swung it open. We stepped into the barn, pausing for a moment as our eyes adjusted from the bright outside sunlight to the relative darkness inside the barn. When they did, we found ourselves surrounded by a dozen wooden pallets stacked high and covered with tightly lashed blue vinyl tarps.

“What have we here?” Jenkins wondered aloud as she stepped forward and worked at a rope securing one of the tarps.

Nick pulled a Swiss army knife from the front pocket of his pants and cut through the rope. Jenkins worked the rope loose so she could lift off the tarp.

Under the covering was case after case of Spam. Why the heck would anyone need so much canned meat?

Under the next tarp sat a tall stack of economy-sized cans of baked beans. The next tarp covered a pallet stacked with toilet paper. Gotta have TP if you’re gonna have

beans, right? Cases of bottled water were stacked on another pallet, while another supported radios, flashlights, and batteries, all still in boxes. Yet another pallet contained a dozen pup tents in nylon drawstring bags along with four propane-powered generators and several propane tanks.

“Reminds me of the seizures after Y2K,” Jenkins said. “We had an entire warehouse filled with survival gear.”

Nick cut the rope on one of the two remaining pallets and pulled the tarp away. “Whoa, doggie. We’ve hit the mother lode.”

Box after box of ammunition stood in tall stacks on the pallet, everything from small-gauge shotgun pellets to cartridges for long-range rifles. Nick quickly sawed through the rope and pulled the tarp off the last pallet. Guns of every size, still in the manufacturer’s packaging, lay stacked on the wood frame.

Nick’s eyes met mine. “Looks like they’ve been preparing themselves for Armageddon.”

We may have arrived just in time, which was something I didn’t want to contemplate too intently. One on one, I had no doubt I could outshoot an opponent. But if we were outnumbered? The odds wouldn’t be nearly so good.

Jenkins didn’t bat an eye. She simply pulled her cell phone out of her purse and punched some buttons. “Send a truck.”

CHAPTER FOUR

My, What a Big Cock You Have

An hour later, a young male intern arrived in a rental truck, slowly making his way over the uneven terrain to the barn. Jenkins, Nick, and I helped the college kid load the boxes into the cargo bay, then crowded into the truck's cab to ride back to our cars at the front of the property.

The truck, now loaded with the spoils, bounced over the field, then rumbled slowly down the gravel drive, the loose rocks *plink-plinking* as the tires kicked them up against the undercarriage. As we drove past Buchmeyer's pickup, the old man made one last desperate stand, diving from the tailgate into the path of the moving truck.

The intern slammed to a quick, brake-squealing stop. "Is this guy crazy?"

"Six hundred pounds of Spam tell me yes." I opened the door to climb out.

Nick and Jenkins climbed out after me.

"You can't take that stuff," Buchmeyer yelled from his prone position underneath the truck's front bumper. "It don't belong to me. It belongs to the Lone Star Nation."

"Not anymore." Nick grabbed Buchmeyer's boots and dragged the old man out from under the truck's bumper and off the drive.

Buchmeyer rolled over onto his back in the weeds. He tried to sit up, but had trouble with his hands still cuffed behind his back. "You'll be sorry you messed with me." His narrowed eyes took each agent in turn. "Just you wait and see."

Vague threats. Not the first or last time for that, either.

Nick and I turned to walk back to the bug-splattered fleet car. We'd leave the old man there for the deputy to deal with. That'll teach the officer to question the capabilities of an IRS special agent.

Nick and I held the gate open as the intern drove the rental truck out. He gave us a honk and a wave before turning onto the county road. Jenkins thanked us for our assistance, then climbed into her vehicle and headed out, too.

Nick and I made our way to the car. He paused at the passenger door, his eyes focused on something off in the distance behind me. I turned to see what he was looking at. Though it was dusk now, it wasn't too dark for us to see another dark dust cloud being kicked up at the back of the Buchmeyers' place.

"Something's going on back there," he said.

Given that we'd just seized enough guns and ammo to arm a sizable battalion, I