

More Than a Paycheck REFUSING to PAY for WAR



40 Years of Resistance

Tax Season 2022

By Lincoln Rice



Tax Day Protest 2021 in Manhattan. Photo by Ed Hedemann.

For Tax Day, many local war tax resistance groups take to the streets to advocate refusal to fund a budget, most of which is dedicated to past, present, and future military expenses. Although the pandemic has hampered actions the previous two years, we know many folks will be going back out this year. An up-to-date list of Tax Day actions can be found on the NWTRCC website. If you plan on hosting a Tax Day event, please alert the NWTRCC office and take pictures.

NWTRCC has also been promoting a “Refuse to Pay for War” sign-on statement this tax season. Please sign it if you have not done so already. We would also ask that you share the web link (nwtrcc.org/sign-on-statement) with friends, other activists, and with other groups with which you are involved. Below the statement are links to several resources aimed at folks considering war tax resistance. These include How to Resist, Consequences of Resistance, and Resisting a Small or Symbolic Amount.

Current List of Tax Day Actions

Berkeley, California – April 14, 6-7:30pm. Northern California People’s Life Fund will gather on Zoom for their granting ceremony, in which resisted taxes are redirected to amazing peace and justice organizations! For more information see, www.nowartax.org or contact nowartax@riseup.net.

Des Moines, Iowa – April 16, 4pm. “Shut Down DM’s Drone Command Center” – Air National Guard Drone Command Center, 3100 McKinley Ave. Des Moines. For more information, contact Frank Cordaro at 515-490-2590 or frank.cordaro@gmail.com.

Brunswick, Maine – April 18; Sponsored by PeaceWorks in conjunction with War Industry Resisters Network. Details being finalized. More information will be listed at peaceworksbrunswickme.org/events.html.

Boston, Massachusetts – April 19, Noon-1pm. Tax Week Action in conjunction with War Industry

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Keep it Simple – Stop Killing

By Chrissy Kirchhoefer

In the tragicomedy *Rosencrantz and Guildenstern are Dead*, the question emerges of when one first learned of death. The two attempt to recall when they first learned of their mortality. How one could hold such a heavy concept. It is difficult to contemplate and understand one’s own death but then to attempt to comprehend what a “nuclear winter” could involve—the possibility that humans could destroy themselves or make omnicide possible. Omnicide: the 20th century concept that was the “logical extension of suicide, homicide, genocide. Although it is a concept too final to even imagine, it must be taken seriously.”

Some who have taken that threat seriously in the U.S. include members of the Plowshares movement. One of the participants, Dan Berrigan, explained that we do not have peace because we do not have people who are willing to take similar risks as those who take up arms and kill. Dan’s words at the trial of a nuclear disarmament action still resonate: “The only message I have to the world is: We are not allowed to kill innocent people. We are not allowed to be complicit in murder. We are not allowed to be silent

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More Than a Paycheck REFUSING to PAY for WAR

Editor Lincoln Rice

Production Rick Bickhart

More Than a Paycheck: Refusing to Pay for War is a bimonthly publication of the National War Tax Resistance Coordinating Committee, a clearing-house and resource center for the conscientious war tax resistance movement in the United States. NWTRCC is a coalition of local, regional and national affiliate groups working on war tax related issues.

NWTRCC sees poverty, racism, sexism, homophobia, economic exploitation, environmental destruction and militarization of law enforcement as integrally linked with the militarism which we abhor. Through the redirection of our tax dollars, NWTRCC members contribute directly to the struggle for peace and justice for all.

Subscriptions are \$25 per year.

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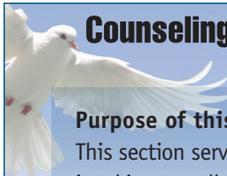
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Counseling Notes



Purpose of this Section

This section serves as a hub for war tax resisters to keep abreast of the types of actions the IRS is taking to collect federal tax debt. It also aids WTR Counselors, who are war tax resisters who volunteer to support existing and potential resisters. These counselors have undergone a day-long training to non-directly counsel individuals and aid them in determining their goals in regard to WTR, to discover the options most appropriate to their situation, and to assess realistically the possible consequences of those options. A current list of counselors by state can be found on NWTRCC's website (go to the "About Us" tab and click on "Local Contacts & Counselors"). This training is usually offered once a year. If you would be interested in attending one of these trainings, please contact the NWTRCC office at nwtrcc@nwtrcc.org or (800) 269-7464.

Tax Day is Monday April 18

As of now, it seems unlikely that the IRS will extend its deadline for the filing and payment of federal income taxes.

IRS Making Progress & Receives Some Relief

IRS Commissioner Chuck Rettig stated in late March that the IRS should be completely caught up with processing tax returns by January 2023. In other words, just before the IRS needs to start processing next year's tax returns, they should be finishing up tax returns for tax year 2022.

On March 15, President Joe Biden signed a \$1.5 trillion omnibus spending bill that included a 6% increase to the IRS's budget, \$675 million more than allocated for fiscal year 2021. IRS Commissioner Rettig was glad to receive this funding, but reiterated that the IRS has been underfunded for decades and "needs help." The original funding proposal in the spending bill would have given the IRS a 14% increase and Biden's original Build Back Better bill would have provided the IRS \$80 billion over the next decade. So the 6% funding increase is a very minor victory for the IRS.

Passport Renewal and a Payment Plan

As has been repeatedly noted in this column, when a U.S. citizen has a tax debt of \$54,000 or more, the IRS is supposed alert the State Department that that citizen cannot receive a new passport. Though people on a payment plan should be able to receive a new passport.

In February, someone in our network had their passport renewal application revoked who met the debt criteria, but they also had a payment agreement with the IRS for which they were up to date with payments. This person sent proof of their payment plan to the passport application center and explained the situation in a letter. Within three weeks of sending the paperwork, they received their passport in the mail.

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Many Thanks

Thanks to each of you who has donated in early 2022! Remember, you can also donate online through Paypal (not tax deductible) or Resist (tax deductible) by clicking on the "Donate" button at nwtrcc.org. (Please let the NWTRCC office know if you use Resist.)

We are very grateful to these WTR groups and affiliates for their redirection and Affiliate dues:

New England War Tax Resistance; War Resisters League

Network Updates

The Network List of Affiliates, Area Contacts, Counselors, and Alternative Funds is updated and online at nwtrcc.org, or contact the NWTRCC office (nwtrcc@nwtrcc.org, 1-800-269-7464), if you would like a printed list by mail.

Don't forget, you can find us on
Facebook · Twitter · YouTube · Instagram
and join our discussion listserv
Click on the icons at nwtrcc.org

Resisters Network. Place to be determined. Sponsored by Massachusetts Peace Action. For more information, Massachusetts Peace Action at (617)354-2169, info@masspeaceaction.org or masspeaceaction.org/events/.

Manhattan, New York – April 18, Noon-1:30pm. Vigil at IRS office and on Wall Street. Details being finalized as this goes to press. Sponsored by NYC War Resisters League [www.nycwarresisters.org/demonstrations or (718) 768-7306]. Other sponsors will be added.

Corvallis, Oregon – April 16, Noon. “Let’s Use Our Taxes for a Better World” rally at Howland Plaza, 1st & Madison; featuring music, speakers, networking, prioritizing, and coalition building. Sponsored by Veterans for Peace & Linus Pauling Chapter-Mid-Valley, Oregon. For more info, contact Court Smith at 541.753.3335 or crtsmth@comcast.net.

Philadelphia, Pennsylvania – April 15, Noon. “Stations of Justice, Non-violence, Peace, and the Love of Humanity...” At Lockheed Martin: Mall & Goddard Boulevards, King of Prussia (behind King of Prussia Mall). Sponsored by Brandywine Peace Community. For more info, call 215-843-4827.

Brattleboro, Vermont – April 18, 10am-5pm. WTR Information Tabling outside of the Brattleboro Food Coop, 2 Main Street. Sponsored by Taxes for Peace New England. For more info, contact Daniel Sicken at 802-387-2798 or dhsicken@yahoo.com.

Milwaukee, Wisconsin – April 9, Noon-1pm. Vigil to protest federal tax dollars for war and environmental harm, U.S. Army Reserve, 5130 W. Silver Spring Dr. Sponsored by Milwaukee War Tax Resistance, Casa Maria Catholic Worker, & Peace Action of Wisconsin. For more info, contact Lincoln, Casa Maria at usury_sucks@hotmail.com or (414) 344-5745.

Check out another website for Tax Day actions:

The War Industry Resisters Network is a new coalition of groups opposing their local war companies, joined together to focus on corporate control over U.S. foreign policy. Groups in their coalition are planning protests during Tax Week all over the country. Find a list of all their actions at veteransforpeace.org/take-action/war-industry-resisters-network/events. ●

while preparations for mass murder proceed in our name, with our money, secretly. It’s terrible for me to live in a time where I have nothing to say to human beings except ‘Stop Killing.’ There are other beautiful things that I would love to be saying to people.”

War devalues all life. It attempts to make some lives seem dispensable and others elevated. It has been challenging to witness images coming out of Ukraine and Russia and not feel one’s own life cheapened. Or to wonder about bombings elsewhere in the world that are not given attention. While it has long been said that truth is the first casualty in war, it is difficult to get reliable information especially with social media and the possibility of misinformation.

In recent years and with the rise of social media there has emerged the notion of the attention economy. It looks at what we can perceive and what actions we can take; sometimes “a wealth of information creates a poverty of attention.” The stories that we tell have great power and those in positions of power know that. The big lie that underlies war is the myth of scarcity—that people must compete.

One of the images that stood out over the past week was of



The word for “Peace” is the same in Russian and Ukrainian.

Ukrainian men who were at a train station. The men were prevented from leaving, only women and children were allowed on the train. There was so much desperation and weariness expressed in the faces. They were informed they must remain and take up arms that were largely provided by U.S. taxpayer money.

Sometimes it is necessary to simplify the message in order to take action. The defini-

tion of economy simply means care of our home. It is about being responsible with the resources in our care. Some call into question the right of nuclear weapons to exist let alone to build a newer generation of more usable nuclear weapons. We have not even figured out how to clean up the first generation of the nuclear weapons waste.

I was thinking about war tax resisters who attempt to live in a world of their deepest imaginings. Those who realize that insatiable is not sustainable and who state that war is a racket and nuclear weapons are insane—trying to create the world in which we want to live and not allow the devaluing of life. People who realize what was expressed in the last line in the movie *Don’t Look Up*: “We really had everything, didn’t we?” ●



War Tax Resistance At a Glance

Make a donation in April of \$10 or more, and receive a free copy of *At a Glance*! This 23-page page booklet was recently redesigned & gives concise answers to frequently asked questions. With your donation, just indicate you would like a free copy of *At a Glance*! (No Cost for Shipping & Handling!).

Conscience Matters

By William E. Ruhaak

I have been a war tax resister for many years. I withhold half of my income tax from the federal government and donate that amount to support the victims of war: refugees and veterans. I include a personal “statement of conscience” that explains my beliefs along with each tax payment. The federal government uses tax revenue to destroy human beings, which I consider an act of murder.

A copy of my “statement of conscience” appears on the next page. Please take a moment to read it.

I have used IRS appeals procedures to communicate my reasons for withholding money from the government. And I have appealed several of the resulting IRS determinations into the federal courts. According to statute, “[IRS] appeal procedures do not extend to cases because of moral, religious, political, constitutional, conscientious or similar grounds” (See: 26 CFR Section 601.106 (b)). I understand that a statement of conscience is considered “frivolous” for government taxing purposes. However, my actual statement has never been included in an IRS appeals determination document. And I am also aware that such personal statements of belief are not usually quoted in their entirety in various war tax resister court case rulings.

I pursued a simple objective in recent years: to ensure that my complete statement of conscience is included in an IRS appeals determination or in a federal court ruling. If my beliefs are automatically categorized as “frivolous” by the government, then my full written statement should be provided “on the record” and therefore available for anyone to see.



Bill Ruhaak.

I was able to appeal an IRS determination into the U.S. Tax Court because of some technical ambiguities. Eventually there was a hearing, and a trial, in Chicago, Illinois. My day in court was a marvelous experience. A number of friends were with me for support wearing pins stating: “CONSCIENCE MATTERS.” Lincoln Rice, the NWTRCC coordinator, came by train from Wisconsin. It is such a blessing to know that I am not alone.

During the trial, the judge seemed to acknowledge that excluding my “statement of conscience” from the case record was an unnecessary violation of my first amendment right to freedom of expression. He allowed my complete written statement to be submitted as evidence.

I would like to thank the court for treating me

with respect, and I appreciate the work that was done by Judge Joseph H. Gale. Judge Gale’s decision can be found here: [nwtrcc.org/PDFs/Ruhaak Tax Court Opinion.pdf](http://nwtrcc.org/PDFs/Ruhaak%20Tax%20Court%20Opinion.pdf)

What is at stake here? The fundamental human right to publicly express an opinion or belief. And also the right to have a written expression of that belief included in government documentation for future reference.

If you are aware of other examples of similar statements that were included in IRS appeals determinations, or that were officially incorporated into court records, then I would like to know about them.

And if you have a personal “statement of conscience” concerning the payment of taxes that are used for war, and would like to make that statement public, then please contact me through NWTRCC. I am part of a group project that will bring many such written statements to the attention of international human rights review organizations.

Podcast “Tax Chats” Features War Tax Resistance

In early February, NWTRCC Coordinator Lincoln Rice was the featured guest on the podcast “Tax Chats.” The podcast is hosted by two university accounting professors, Scott Dyreng (Duke) and Jeff Hoopes (University of North Carolina). The episode focused on what it means to be a war tax resister, discussing the risks associated with not paying taxes and how the tax system is used by some as a tool for voicing opposition to government policies. The episode aired on 2 February 2022.

New England War Tax Resistance Online Panel

In the lead up to Tax Day, on Sunday March 27, New England War Tax Resistance (NEWTR) featured an online panel on war tax resistance. The panel included NEWTR members Mandy Carter, Mary Regan, and Larry Rosenwald as well as NWTRCC Coordinator Lincoln Rice. Lincoln began with sharing some background on war tax resistance and information about common methods practiced by resisters. The remainder of the panel then shared their individual war tax resistance stories and reasons for resisting. A Q&A followed in which some attendees asked technical questions and others shared their own war tax resistance stories. The session was attended by 25 people. A recording of the session can be found on NWTRCC’s YouTube page: youtube.com/nwtrcc. •

A Statement of Conscience

The following Statement of Conscience text has been attached to all of my quarterly federal income tax filings since September of 2012.

This statement was read into the record of an Internal Revenue Service Appeals Office Collection Due Process Hearing held on December 19, 2013. The complete statement text appears in the Notice of Determination document of January 3, 2014 (misdated 2013).

This Statement of Conscience text was also submitted as evidence during a United States Tax Court trial held in Chicago, Illinois on October 29, 2018. (*Ruhaak v. Commissioner*, 021542-17L).

William E. Ruhaak Statement of Conscience

This is a personal statement concerning conscience, money and the sanctity of human life. I am writing this statement to explain why I must resist the payment of federal income taxes to the government of the United States of America. My conscience and everything within me is telling me "NO" don't do it.

The government of the United States coerces and compels all taxpayers to support the killing of human beings. I believe that I am personally responsible whenever the tax money I pay supports the use of lethal force: whenever that money is used to take the lives of the unborn, the lives of prisoners, or the lives of anyone caught in the conflict of warmaking.

I can not and I will not pay for any government involvement in the practice of abortion. Human life is sacred from the moment of conception.

I can not and I will not pay for capital punishment. This barbaric practice has been discouraged by international human rights treaties for many decades. The beginning and end of every human life must remain in God's hands.

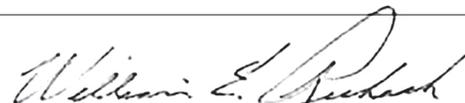
I can not and I will not pay for warfare, nuclear warheads, and the endless production of the weapons of war. I know that the conduct of warmaking is a crime against all of humanity. I can not remain silent and I will not be complicit. The best way for me to put my conscience into action is to say "NO" to paying taxes used for war.

I share these moral convictions and religious beliefs with many other people.

I want to pay a fair share of my income to the federal government. However, the current tax policy of my country impinges upon a fundamental human right: the freedom of conscience.

Everyone has responsibilities to their family, to their community, and to humankind. We can find a respectful way to provide alternative service for the tax dollars of those persons who will not pay money that is used for killing.

Signed :

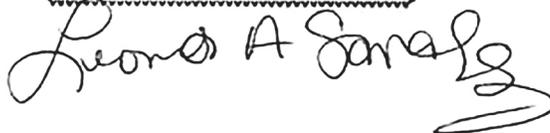

William E. Ruhaak
2023 Glenwood Avenue, Joliet IL 60435

Date:

FEBRUARY 8, 2021

NOTARIZED:







NWTRCC National Conference: Organizing for Systemic Peace

(29 April – 1 May 2022)

NWTRCC’s spring national conference will once again be online. The theme for the conference is “Organizing for Systemic Peace.” The conference will begin with a Friday evening social hour where participants will spend time in breakout rooms. Saturday will feature a “Panel on Vibrant Local WTR Groups,” speaking to starting a local war tax resist-

ance group or keeping one active. There will also be a “Panel on WTR Outreach with Younger Activists,” who will share their thoughts on war tax resistance and outreach to younger folks. Both panel sessions will include plenty of time for discussion. The final time slot on Saturday will feature concurrent sessions of WTR 101 & 201.

On Sunday morning we will hold our business meeting, which is open to all. If you have a proposal you would like discussed at the business meeting, please send it to the NWTRCC office before April 15. Go to the NWTRCC website (www.nwtrcc.org) for full schedule and registration information. •

Social Media Growth –Year over Year, 2017-2022

	APRIL 17	MARCH 18	MARCH 19	MARCH 20	MARCH 21	MARCH 22
Twitter followers	1,178	1,637	1,680	1,709	1,797	1,857
FB Page Likes	571	767	864	970	990	1,044
FB Group members	895	936	969	1,005	1,031	1,033
Instagram followers	n/a	92	167	224	331	527
E-Newsletter Subscription	n/a	920	1,023	1,054	1,035	1,054

***Are you organizing an action, training, or gathering?
Got a good photo of your war tax resister community in action?***

Keep us in the loop:

We’re all about building the community of resisters.

We’d love to celebrate you + help spread the word. Email Chrissy Kirchoefer (our Outreach Consultant):

outreach@nwtrcc.org // **Follow the journey + join us** on all social media **Instagram + Twitter:**

@wartaxresister // **Facebook:** National War Tax Resistance Coordinating Committee (NWTRCC)

I wasn't a good enough person to be a full-resister. The Empire was giving me a lifestyle not afforded to anyone else in the world. My personal solution was to begin to file a joint return with my partner, do W-4 resistance so that less tax was withheld from my paycheck, and "pay under protest" while withholding a "symbolic" amount. Withholding \$100, for us, meant we were throwing a little gravel in the machine—maybe more than \$100 was spent sending out the letters and collection processes to mean at least that much wasn't going to fund war, until the money is seized from us. Eventually, the IRS got that money. Once they just took it out of the 2008 stimulus payment; once my partner began receiving Social Security they seized it from his payment, once they'd gone through the process of sending letters and liens and adding interest and penalties. On \$100 that's not a lot.

I have never wanted to spend energy fighting with the IRS. The energy I have is about the evil that I am complicit in when planes and bombs stamped "Made in the USA" fly over other lands. I remember a Catholic nun community that used to have a button that said "I have family in Iraq" during one of the wars waged on Iraq. I remember friends visiting in El Salvador during the "civil war" and witnessing pieces of exploded ordinance stamped "Made in USA." U.S.-made cluster bombs—banned by international convention—dropped on people in Yemen. Love letters from our country.

I'm grateful for the resistance of those who feel the only way to resist the war machine is to not pay. I feel very positive about the years I spent as a non-filer. I am inspired by war resisters in other countries who pay high penalties with their very lives. But I'm not sure the movement can afford the "all or nothing" approach to WTR. I always appreciated the "\$10.40 resistance" idea that I don't think ever took off, but if everyone who is against this mindless endless war philosophy held back \$10.40 from their taxes owed couldn't the ship slowly sink? It's completely doable, and empowering.

Does symbolic resistance matter? It does to me. When it's time to send the tax day letter, just the act of saying we're still here and we still believe there has to be a way to peace matters.

Whiteside is also a committee member for the War Tax Resisters Penalty Fund, which offers to pay the interest and penalties of people who are collected on for war tax resistance. The fund does not pay the taxes, (the IRS just takes them) but it does provide for the interest and penalties seized from a war tax resister. A tax-filing citizen who's able to ward off collection for more than 10 years has gotten what they want, they haven't paid for war. A person who is collected on at least has this community of supporters to help make up the risk of their act of resistance. Together we are stronger. Go to nwtrcc.org/wtrpf/ for more information. •

Counseling Notes continued from page 2

Passports and the Supreme Court

In this column, we have previously noted several circuit and appellate court cases in which people contested the loss of their ability to receive a new passport based on a "seriously delinquent tax debt." In all these cases, the courts ruled against the plaintiff.

One of these cases was appealed to the U.S. Supreme Court, which on February 22 denied a petition for review from Jeffrey T. Maehr (Maehr v. U.S. State Department). So for now, the Supreme Court is staying out of this issue. •

"I have been donating quarterly to NWTRCC for many years, because as a life-long war tax resister I feel I definitely need NWTRCC to be there and to be strong."

— Becky Pierce, Dorchester, Mass.

Please join Becky as an annual, monthly, or quarterly pledger to NWTRCC. See the donate page on our website to pledge through Paypal (any amount monthly) or through Resist (monthly, quarterly, and annual options). If you would like a pledge packet to give by check, please contact the NWTRCC office, 800-269-7464. **Thank you!**



Consider a Bequest

NWTRCC accepts bequests, which can be arranged through your will or other estate plan. Simply name NWTRCC as the beneficiary of a portion of your estate or of particular assets in your estate, or contact the NWTRCC office for arranging a bequest through one of our 501c3 fiscal sponsors. A bequest costs nothing now, yet it may give you great satisfaction to know that your gift will live on in NWTRCC.

More information: nwtrcc.org/bequests, (800) 269-7464, or nwtrcc@nwtrcc.org



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Please Note:

If there is a red circle around your address label, this is the last issue of *More Than a Paycheck* on your subscription. Send in a renewal ASAP!

PROFILE

I am a “Symbolic Resister”

By Shirley Whiteside

Back in December 2021, I wrote a letter to my 2 U.S. Senators—with no expectation—just a need to vent. I had written to both about U.S. Rep. Ilhan Omar and Sen. Rand Paul’s joint resolution that would have stopped the arms sale to Saudi Arabia for use in its war on Yemen. I never expect much but I thought this particular issue might have penetrating potential due to the objections by Democrats when President Trump brokered the deal. Of course, my senators both voted to carry on with the arms sale (now brokered by President Biden) and sent replies to me with no reference to the issue at all.

I know that in politics we don’t always get what we want. Politics is a dance of compromise and I’m a pretty good sport. But as I wrote to my not-forward-thinking Senators:

From my perspective those we have elected to Congress are owned by the military industrial complex. Otherwise why would “we the people” continue to promote wars and genocide in nations all over the world? So Raytheon (et al) gets what it wants... But our climate, and the refugee crisis, and the human crisis at home



Shirley Whiteside.

continue to deteriorate due to massive funding of the military industrial complex. It’s sick and I’m sorry you, undoubtedly a good person, have bought into this elephant in the room crisis.

So what are we, ordinary peace-loving citizens of the Empire to do? We have to stop paying for it. In my formative years I was a non-filer for many years. Some of that time I earned money that was under the table. When I had jobs with W-4’s I claimed a lot of withholding allowances and continued not to file. I would religiously figure out what I “owed,” donate it to a few worthy causes, and send everyone I knew a letter explaining why I was doing this. At two

work places I learned from former co-workers that the IRS had come to seize funds after I had already left those workplaces. I never wanted to fight with the IRS, I just didn’t want to pay for war.

But at some point my lifestyle was a little less “Catholic Worker” and a little more “middle class.” I married, we owned a home. I reconciled that

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