

IF YOU WORK  
FOR PEACE



STOP PAYING  
FOR WAR.

# More than a paycheck

NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

April 2008

Tax Day Actions, Tuesday, April 15, 2008

## Stay the Course – Protest War

Recent antiwar demonstrations have indicated that there are fewer activists in the streets as the war years drag on. We are all war weary and frustrated that there is no end in sight to the killing, in Iraq and Afghanistan in particular. The road to true peace is a long one, and we don't know where and when the seeds from today's actions may sprout. Keep doing what you can—as visibly as possible!



Get your banners and props ready and head to the streets on tax day! Here activists gather for a march to IRS headquarters on March 19 in DC. Missile props were covered with 1040 forms and delivered to the doors of the IRS. More on the IRS action in the next issue. *Photo by Ed Hedemann.*

List in development. A growing list can be found at [nwtrcc.org/taxday2008.htm](http://nwtrcc.org/taxday2008.htm).

### CALIFORNIA

**Berkeley — Northern California War Tax Resistance.** (510) 843-9877, [nowartax@yahoo.com](mailto:nowartax@yahoo.com) or [nowartax.org](http://nowartax.org). People's Life Fund Granting Ceremony redirecting resisted taxes to groups working

for peace and justice. Monday, April 14, evening. Details on website or call/email.

### COLORADO

**Fort Collins — Center for Justice, Peace & Environment.** (970) 419-8944, [strengththroughpeace@yahoo.com](mailto:strengththroughpeace@yahoo.com) or [cjpe.org](http://cjpe.org). Distribute literature and hand out pieces of pie to “take back the pie chart.” Main post office, Federal Building. Noon–5 pm.

### DISTRICT OF COLUMBIA

**Washington — DC Area War Tax Resistance.** [info@dcwtr.org](mailto:info@dcwtr.org). Vigil and redistribution of resisted tax money at IRS headquarters, 1111 Constitution NW. Noon.

### GEORGIA

**Glynn County — GlynnPeace/Citizens To End The War In Iraq.** (912) 262-1274 or [glynnpeace@bellsouth.net](mailto:glynnpeace@bellsouth.net). Leafletting the

*continued on page 5*

## The Personal is Political at the IRS

by Ruth Benn

I can't say I've ever thought of myself as a “desperado” (a bold, reckless criminal or outlaw according to *Webster's*), but at my first meeting with Revenue Officer E.\* that's what he called me. After this meeting he talked to my legal adviser and told him that I was a “nice lady.” I figure I fall somewhere in between.

Officer E. works for a special branch of the IRS Collection Division called ATAT—Abusive Tax Avoidance Transactions. He called me in late November (do they always call around a major holiday?) to tell me a public lien had been filed about my debt and suggested we should meet. Shortly thereafter I got a letter telling me the time and place of the meeting. Although this wasn't a mandatory meeting, I decided to go in order to explain my reasons for refusing to pay for war.

I hadn't heard of ATAT until earlier in the fall

when my partner Ed Hedemann got a letter and phone call, also from Officer E., and looked him up on the internet. E. had pursued the organization We The People; Lincoln Rice has an article about their case in this issue.

At the meeting (I brought a friend to observe) I asked why the IRS was calling now. For about 20 years I've been resisting federal income taxes by refusing to pay to the IRS the total due on my 1040 form and redirecting that amount to groups that do good work. The IRS has sent piles of collection letters, agents have called on occasion, but there has been no serious attempt to collect on what they show as a balance due (now more than \$40,000 as interest and penalties continue to add up).

So, when I asked Officer E. “why now,” at first he said that I have a “significant amount

*continued on page 7*

**IF YOU WORK  
FOR PEACE**



## More than a paycheck

**Editor**

Ruth Benn

**Production**

Rick Bickhart

**Printing**

Lakeside Printing  
Cooperative

Printed on Recycled Paper

*More Than a Paycheck* is a bimonthly publication of the National War Tax Resistance Coordinating Committee, a clearinghouse 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 to *More Than a Paycheck* are \$15 per year.

**NWTRCC**

PO Box 150553

Brooklyn, NY 11215

(718) 768-3420

(800) 269-7464

FAX: (718) 768-4388

email: [nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org)

Web: [www.nwtrcc.org](http://www.nwtrcc.org)

## To the Editor:

In response to the sections called “Faster Response by IRS” and “Responding to Salary Levies” (*MTAP*, 2/08): (I agree, by the way, that the IRS response is getting faster; we’ve just been levied for taxes refused last April.)

Nowhere [in those sections] is there much sense that someone might not want, and not want “on principle,” to “avoid such seizures.” Nowhere is there any sense that one might use a salary levy to talk with the people one’s working for and with.

I’m someone who’s repeatedly done the latter—something made possible by the circumstances of my job, i.e., that I’m a tenured professor at a liberal arts college, and I recognize the unusualness of those circumstances. But can I really be the only person who when levied at the workplace wants to take the occasion to talk with co-workers?

More generally, and I apologize for the abstractness of this: is war tax resistance a mode of civil disobedience? If so, is being levied like being arrested? If so, should we be striving not to be levied, or rather thinking of levies as the moments at which our disobedience is made visible and maybe, by being made visible, made effective?

To be clear: I hate being levied, it makes me feel isolated and powerless and stupid. But I do think of it also as the moment when some different kind of action or conversation becomes possible.

—Larry Rosenwald, MA

## Searches and Summonses

In a few current cases IRS collection agents are busy pursuing war tax resisters who have not cooperated with their efforts. In order to find bank accounts they have issued summonses to employers to turn over copies of recent checks written to resisters. Presumably this will be a path to wherever the WTR cashes or deposits the checks. Once the bank account is found the IRS can demand copies of deposited checks in order to find sources of income for that individual.

Levies to those sources may follow. In other cases summonses may be issued to a third party if the IRS thinks there may be a shared account. IRS summonses are backed with enforcement power, so ignoring a summons by any party may lead to further legal steps.

## Taxable Level

Low-income tax resisters in the U.S. who are trying to stay below the income tax line have been given a little more breathing room by the recently enacted economic stimulus plan. This plan exempts the first \$6,000 of what would ordinarily be taxable income from the federal income tax.

## Wesley Snipes

As far as high profile tax deniers go (“denier” seems to have replaced the word “protester”), the actor Wesley Snipes is one of the most visible. The Justice Department took him to court earlier this year for failing to file returns or pay taxes from 1999 through 2004 and also charged him with fraud and conspiracy. Snipes was tried with two promoters of the arguments against taxation whose advice he followed. The promoters were both convicted on the fraud and conspiracy charges, but Snipes was acquitted on those criminal charges and found guilty on the lesser charges of failing to file and pay. All await further sentencing. What is interesting about this case is that the government has again failed to win convictions on the most serious criminal charges against a prominent follower of the tax denier movement. These cases seem to hinge on whether juries believe that the individual sincerely believes they don’t have to pay taxes. One of Snipes’s lawyers said that Justice should drop criminal tax laws, because the question of “intent” is so subjective. Additionally, these high profile cases indicate that the government is seriously worried about the loss of revenue and the growth of the tax denier movement. In this case, the government’s intent was clear, and Snipes’s acquittal on the most serious charges was not what they had in mind. ▼

Many Thanks



Network Updates

*We are grateful for recent contributions and dues payments from:*

**War Resisters League, National Office**

**New England War Tax Resistance, Boston, MA**

**Lehigh Valley WTR Life Fund, Bethlehem, PA**

**Casa Maria, Milwaukee, WI**

**Las Vegas Catholic Worker**

*Counselors and contacts are updated on our website, [nwtrcc.org](http://nwtrcc.org), fairly regularly. If you find that contact information is not correct, please let the NWTRCC office know. If you need someone in your area and do not use the internet or there is no one near you, call the NWTRCC office for referrals, 1-800-269-7464.*

# Case Closed

*Ed's Note: In the December 2007 issue we reported that members of Restored Israel of YAHWEH (RIOY) had been released from prison and that many of the charges against them were tossed out on appeal. Attorney Peter Goldberger reports here on the final step in the case, a re-sentencing hearing based on the revised charges.*

Joe Donato, Inge (Rose) Donato, and Kevin McKee were re-sentenced on March 7, 2008, in federal district court in New Jersey, following the appellate reversal of 12 counts of employment tax evasion with which they had been charged. In addition the court found Inge innocent of the alleged failure to file personal income tax returns for which the jury convicted her as she had no taxable income in those years. There is more good news than bad.

Prior to re-sentencing, the government elected to dismiss the overturned counts rather than conduct a retrial. Unfortunately, because the Third Circuit appeals court affirmed all three defendants' convictions for conspiracy to defraud the United States in relation to those same employment taxes, they all ended up convicted of a felony, which in turn supported reimposition of almost the same sentences as originally, time they had already served. Incredibly, the prosecutor from the Tax Division of the Justice Department in DC asked that they be given "longer" prison terms; the judge gave that thought no consideration at all. However, Judge Simandle did reimpose the same fines (\$50,000 on Inge, \$5,000 on Joe, and \$4,000 on Kevin), all of which had already been paid by their religious society.

On the bright side, however—and most important—the judge modified the terms of all three defendants' post-incarceration supervised release, which runs for three years from their respective release dates. First, even though they are all now "convicted felons," the judge ruled they can freely associate with one another, which would normally be prohibited. Second, for the express purpose of "accommodating" their religious beliefs, the judge changed the standard requirement of "regular gainful employment" to allow Joe and Kevin to substitute charitable or community service for paid employment, so they can keep their income below the taxable level while under supervision and thus avoid a further conflict with the government.

Most gratifying, the judge clarified and modified the original special condition that they



Members of Restored Israel of YAHWEH held an interfaith open house at their meeting house near Vineland, NJ, on March 16 to celebrate the end of the case, new friendships with Mennonites whom they met while volunteering recently with Mennonite Disaster Services on home reconstruction in the Mississippi Gulf Coast hurricane disaster area, and to announce the RIOY endorsement of the Religious Freedom Peace Tax Campaign. Pictured (l to r) are Robin Harper (long time tax resister) with Kevin McKee, Peter Goldberger, and Rose and Joe Donato. *Photo courtesy of Peter Goldberger.*

"fully cooperate with the IRS by filing all returns and paying current and delinquent taxes" to say instead that by August they must file all delinquent and current returns, to the extent required by law, going back 10 years—but he dropped the specification that they have to pay, so far as the court's conditions are concerned. He expressly left that to the IRS and its ordinary administrative remedies. This is what we had requested, and it removed our greatest worry. The RIOY defendants have reconsidered where they draw the line and are now willing to file, although they still do not want to pay. (The

judge actually suggested they consider paying the non-military percentage of their taxes, which he speculated would be "more than 50%." I didn't offer him a pie chart.)

The judge came very close to terminating Inge's supervision entirely, but in the end deferred that until the returns are filed. All three defendants gave very moving statements to the judge prior to sentencing, and all in all, it was not a bad day; we got about 85–90% of what we were hoping for. It is very unlikely there will be any further appeal.

—Peter Goldberger, Attorney  
(for Inge), Ardmore, PA

## Tax Resistance in Kenya

After an election that was widely seen as fraudulent returned President Mwai Kibaki to power in Kenya, the opposition organized protests, and violent mobs spread brutal chaos through the country. Kenyan attorney Charles Kanjama is trying to encourage the opposition to embrace a nonviolent resistance strategy, with tax resistance at the forefront.

Noting the use of tax resistance in campaigns ranging from the Roman Empire's occupation of Judaea to the U.S. occupation of Iraq, Kanjama writes that "Kenyans will need to participate more actively in non-violent forms of resistance against an illegitimate government... [including] an economic and tax boycott to starve the government of cash and force it back to the negotiating table."

Kanjama suggests that protesters target the income tax and value-added tax (VAT), and try

to enlist corporations in the campaign.

For taxes automatically withheld from paychecks, he suggests, "participating employers and employees can enter into a voluntary contract to convert monthly employment into quarterly or half-yearly employment, thus effectively delaying tax liability for several months." For the value-added tax, he suggests that people "only engage in transactions that are not eligible for VAT."

For people willing to confront the government with civil disobedience, rather than using such legal tax avoidance methods, Kanjama suggests that they organize and hold their withheld taxes in escrow accounts until their demands are met—but that they also be prepared to accept the possible penalties and other consequences.

—Dave Gross

# WTR Ideas and Actions

## NWTRCC Network Activities

...Before April 15 parishioners of the Sacred Heart Church in Joliet, IL, will find a war tax boycott card and "How to Resist Paying for War" flier in their church bulletins. Bill Ruhaak and other Joliet peace activists spread the word this way each tax season.

...Peter Smith of Michiana War Tax Resisters in South Bend, IN, reported that 13 folks showed up for a March WTR workshop; about half had never thought about it before. The workshop started with a little skit ala Wally Nelson. After a brief overview, everyone told why they came and what they hoped to get out of the workshop. Bobbi Wrenn Banks from WAND spoke about budget priorities, and many issues were raised such as U.S. imperialism, the Federal Reserve, multinational corporations, agriculture, global warming, etc. Folks found the war tax boycott "Getting Started" flyer very clear. There was the usual misconception about being thrown in jail, but little knowledge about ways the IRS can take resisted tax money.

...Oregon Community for WTR (Portland) reported that outreach opportunities are on the upswing. Their March schedule included participation in a Code Pink conference in Corvallis, WTR and Peace Tax Fund workshops at a peace mobilization, tabling at peace rally (anniversary of Iraq war), participation in peace forum in Hood River, and workshops at Dorothy Day Catholic Worker House. On tax day they will be hoisting signs with various "Burma Shave" slogans during "Bridge City's" morning commute. Portland activist Pam Allee says, "the sloganeering is a simple exercise in visibility that seems to cheer the majority of observers up. I think it is safe to say that our group here recommends it as a tax day activity. Just make sure that your slogans are simple, your lettering is large (we use 7" stencils), and your signs very widely spaced."

## NACC Grants

The 2008 Nonviolent Action Community of Cascadia (NACC) grants have been awarded. With more money than usual, they were able to



Denver war tax resistance activists tabled at a March rally protesting 5 years of resources devoted to war. Byron Plumley (below) spoke from the stage about the history and need for tax resistance as civil disobedience to the war machine. Some people seemed surprised by the pie chart, some have struggled over years with this tax, some asked good questions about W-4 resistance, and signed up for more information. One man said he just couldn't continue filing after the war started five years ago. *Photo and report: Shirley Whiteside.*

fund a good many organizations this year. Only a few received the full amounts they had requested, but 18 groups have anywhere from \$500 to \$2,000 more to work with now. NACC thanks the Escrow Account holders who make it all possible! Awardees included BAY-Peace, Oakland, CA, for a Counter-Recruitment Boot Camp tour; Books to Prisoners, Seattle, WA, to fund a move to a new office and increase its volume of mailings; Casa Maria Catholic Worker, Milwaukee, WI, to expose homeless children to protests, conferences, and progressive events; Free Gaza Movement, El Cerrito, CA, to break the Israeli siege of Gaza with humanitarian supplies; Institute of Urban Homesteading, Oakland, CA, for its inaugural season of classes in gardening, permaculture, kitchen arts, herbal medicines, creative arts, and the body; and Young Women in Action Kenya, Mlolongo, Kenya, to put in place peace-building institutions amid conflicts and ethnic wars in Kenya.

For the complete list and more information about NACC grants see [seanacc.org/#awarded](http://seanacc.org/#awarded) or contact them at (206) 547-0952. ▼



# WTR Ideas and Actions

## Stay the Course

continued from page 1

WRL pie chart at both the Brunswick and St. Simons Island Post Offices. 8:30 am–5 pm (or until all 1,000 flyers are distributed).

## Indiana

**South Bend — Michiana War Tax Refusers.** (574) 289-2126, psmith@saintmarys.edu, or michianapeacejustice.org. Vigil and leafleting at the Main Post Office. 6 pm–10 pm.

## Iowa

**Dubuque — Citizens' Tax Moratorium.** (563) 583-2586. Vigil and distribute educational materials including war tax boycott information. Downtown post office, 6th and Locust. 2–4 pm and 5–7 pm. (Also year-round from 3–5 pm.)

## Kentucky

**Louisville — Fellowship of Reconciliation** (local chapter). (502) 458-8056 or edwardsfor@bellsouth.net. Leafleting and penny poll at corner of Fifth & Market. Noon.

## Louisiana

**New Orleans — Pax Christi New Orleans.** (504) 522-3751. Meet at the main post office for leafleting and education. 4 pm–10 pm.

## Maine

**Maine War Tax Resistance Resource Center,** (207) 525-7776 or rosc@psouth.net. Leafleting between now and April 15 with flyers bearing the theme of “Schools or Tanks? Health Care or Bombs? Which Will You Pay for? You Have a Choice!”

## Massachusetts

**Greenfield — Pioneer Valley War Tax Resisters (PVWTR).** (413) 397-8976. Tabling, leafleting, and marching around with signs in downtown near the Food Co-op. 10 am–1 pm.

## Michigan

**Royal Oak — Peace Action of Michigan.** weberodonnell@sbcglobal.net or (248) 545-2160. Leafleting and engaging in conversation at the Royal Oak Post Office during most of the daylight hours.

## New York

**New York City — NYC War Resisters League** (718) 768-7306 or nycwrl@att.net, and NYC People's Life Fund (nycplf.org). Meet and leaflet at Manhattan IRS office, 110 W. 44th Street, at 4 pm. March with the Rude Mechanical Orchestra to main post office at 8th Ave. and 34th St. at 5 pm for vigil, leafleting, redirection ceremony.

## North Carolina

**Greensboro — Local war tax resisters.** (336) 340-2683. Leafleting/penny poll at the Yanceyville St. post office. 2–5 pm.

## Ohio

**Athens — People for Peace and Justice.** (740) 448-3071 or rodnip@hotmail.com. Leafleting and penny poll at Athens Post Office. Noon–7 pm.

## Oregon

**Eugene — Lane County Taxes for Peace Not War.** (541) 344-1053 or mulpop@efn.org. Tabling, penny poll, and war tax redirection ceremony. Main Post Office. 11 am–1 pm.

**Portland — Oregon Community for War Tax Resistance/WRL.** (503) 238-0605 or contact@wrlpdx.org. April 12: forum at the public library. April 15: Holding “Burma Shave” signs on the local bridges during morning rush hours.

## Texas

**Austin — Austin Conscientious Objectors to Military Taxation.** (512) 467-2946 or jeffjweb@sbcglobal.net. Leafleting at the Central Post Office. Evening rush hour.

## Washington

**Seattle — Nonviolent Action Community of Cascadia (NACC).** (206) 547-0952 or seanacc.org. Leafleting at the Capitol Hill post office, Broadway and Denny. 5–6 pm. Also at downtown post office, 3rd and Union. Noon–1 pm and 5–6 pm. Call if you want flyers to use in your own neighborhood.

**Seattle — Fellowship of Reconciliation, Seattle Chapter,** (206) 522-6201 or scn.org/wwfor. Informational handouts about taxes/spending. Greenwood West Seattle and other post offices, Seattle at Ballard. 11 am–1 pm.

## RESOURCES

### Where Taxes Go

Enclosed is the WRL pie chart. No surprises there—more money for war and less for everything else—but the general public still seems to be amazed, so it's a great leaflet to hand out on tax day. You can order up to 200 copies from the NWTRCC office (800-269-7464) or larger orders from the WRL (212-228-0450). 1–199 copies, 10¢ ea; 200 copies 7¢ ea. Call for postage costs. From WRL 200–499 7¢ ea.; 500+ 5¢ ea. plus postage. The chart with more explanation is also on the internet at [warresisters.org](http://warresisters.org).



Ralph DiGia (left) leafleted for so many years at the Manhattan IRS that one of the IRS employees came out to greet him each tax day. Ralph handed out thousands of pie charts in his lifetime. He died at age 93 on February 1, 2008, after 52 years on the War Resisters League staff. He will be missed! *Photo by Ed Hedemann.*

### Tax Day and Beyond

See the NWTRCC website for all of our resources. We have recently updated Practical #4 on Self-Employment, which is in print and available. Practical #6 for organizations has also been updated and printed copies will be available soon. Both updated versions are on the publications page of the NWTRCC website, [nwtrcc.org/publications.htm](http://nwtrcc.org/publications.htm).

If you haven't ordered materials for tax day yet—hurry! Place your order today by calling **1-800-269-7464** or [nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org).

## Wisconsin

**Milwaukee — Milwaukee War Tax Resistance and Casa Maria Catholic Worker.** Lincoln Rice, (414) 344-5745. Demonstration and leafleting in front of the downtown post office, 345 West St. Paul Ave. 7 pm–8 pm. ▼

## Thoughts on the passing of Joanna Karl

Joanna Karl had boundless energy. I didn't know for years that she owned a car because she made great pains to travel lightly on the earth. She was always on her bicycle, even in the coldest, rainiest Oregon weather.

I envy Joanna for how she lived. She was a great example of living lightly, actively, and peacefully on the planet. She was a true woman of conscience. It was her radio interview on local Portland community radio station KBOO that got me into war tax resistance back in 1991 during the first Gulf War. I thank her so much for that inspiration!

I also envy Joanna for how she passed over to the other side—too soon, but it seems better to have a quick transition doing what one loves to do. She loved being outdoors, working on her house with all its “appropriate technology” and energy efficiency components. She died at the end of February after falling from a ladder, working on her house.



Photo by Ron Bekey.

In the pro-peace and war tax resistance movements she was perhaps best known for the handmade wooden buttons she cranked out every spring for several years. She made these from branches she had pruned from the trees on her property. I remember the effort she took to make sure the colored dyes and even the glue for the button's pin were non-toxic. She strove to minimize the hurt she inflicted on people and the planet.

May she increase the peace in the spirit world as well!

—Daniel Woodham



NWTRCC's new “Introduction to war tax resistance” film is coming along. Filmmaker Steev Hise (standing right) traveled with two interviewers to the Bay Area and to the East Coast (New York, DC, New England), and filmed the interviewees as they learn about war tax resistance from a variety of folks. Pictured here, Shanti Sellz (middle left) learns from three recent converts to WTR in New York. We still need to raise about \$2,000 from new sources to finish the film, so contact the NWTRCC office if you have funding ideas.

Photo by Ed Hedemann.

## War Tax Resisters to Meet in Birmingham National War Tax Resistance Gathering and Coordinating Committee meeting

May 2–4, 2008

Birmingham Friends Meeting · Birmingham, AL

Come to a mini-conference with people from around the country who refuse to pay for war. Share stories of resistance, check in on the national War Tax Boycott campaign, and see some highlights from video shoots for our new film! The program begins with dinner on Friday night and ends at noon on Sunday after the business meeting.

It is hosted by Birmingham War Tax Objectors and NWTRCC.

Contact the NWTRCC office for registration information or see [nwtrcc.org/meeting.htm](http://nwtrcc.org/meeting.htm). We hope to see you there!



Graphic by Mary Lynn Sheetz.  
(Apologies for missing credit in the last issue.)

## The Personal

continued from page 1

of delinquent taxes. Now you've become a desperado." I expect this quaint word was intended to intimidate the faint of heart. He also came to the meeting prepared, having looked me up on the internet, and later in the meeting he indicated more about why ATAT was on my case. It wasn't just that my "unpaid" balance had passed some secret threshold. "We believe you are encouraging others not to pay their taxes," he said. His particular job is going after individuals or groups that the IRS sees as "promoting tax schemes." The word "schemes" came up a lot in this meeting, even in reference to the WRL pie chart, which I had brought to illustrate why I could not in good conscience pay taxes to the IRS. "We call that part of a scheme," he said. I replied that we see it as educational information and emphasized that refusing to pay for war is in no way a "scheme."

This type of meeting with a collection agent is to "encourage" you to pay up or voluntarily fill out the "Collection Information Statement for Wage Earners and Self-Employed Individuals," which gives the IRS information about sources of income, property, and other assets to streamline collection efforts. If you do not give the requested information, the IRS can enhance their encouragement with a summons to bring all records to their office, which the Officer uses to fill out the form him/herself. After we had various back and forths in this process, Officer E. pulled out of his folder a completed summons for a second meeting a few weeks later. He said he figured I wouldn't hand over \$40,000 or fill out the forms, so he had the summons ready in advance.

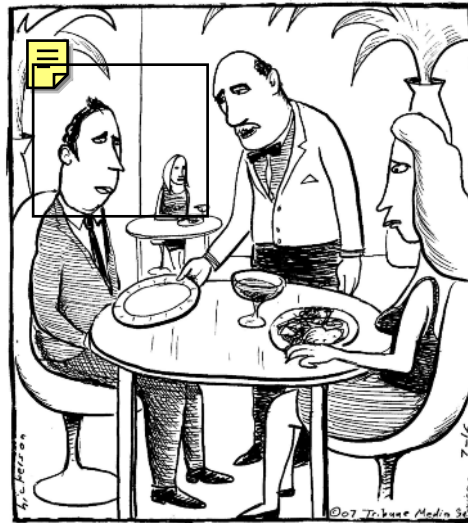
Regarding my personal war tax resistance these collection efforts were pretty standard, but the parts of the meeting that were more troubling were the ones that indicated the IRS was not just looking at my tax bill but looking at my organizing-and possibly at NWTRCC. I reported the meeting to longtime NWTRCC legal adviser Peter Goldberger, less for my own case than the implications for NWTRCC and war tax resistance organizing. Peter made contact with Officer E. and had a couple of good talks with him.

Perhaps influenced by Peter's expertise the word "scheme" did not come up at the second meeting, which was fairly *pro forma*. I had decided to use my Fifth Amendment protections to respond to questions related to my finances, and Peter sent a letter in this regard to Officer E. before the meeting. Again with a friend I went to

the meeting, information was requested, I replied with Fifth Amendment privileges, we had a chat about constitutional type tax deniers and the case of Wesley Snipes, which was current at the time, and said good-bye.

Officer E. will continue his collection efforts (in March levies began to arrive at offices where I do occasional work) and hand my case over to the IRS legal department. The possibilities about my case include steps that a small number of other resisters have dealt with before, such as, the IRS could try to get a federal judge to order me to fill out the Collection Information Statement.

The possibility that the IRS will continue to look into "schemes" related to our organizing is



"I'm sorry, sir, but it appears that the IRS has garnished your lunch."

© Tribune Media Services, Inc. All Rights Reserved.  
Reprinted with permission.

more of a wild card. Clearly we are a different kettle of fish from those who argue that taxes are not legal, that individuals do not have to pay income taxes, and who sell "packages" of documents for people to implement this erroneous advice. As war tax resisters we have focused on reasons of conscience and our inability to voluntarily pay for war. We teach by example, talk about options people may not have considered, and explain the consequences—both positive and negative.

Nevertheless, I won't say I'm not a little bit scared, plus I know that this sort of IRS activity has a chilling effect on many potential activists. The IRS has been more aggressive against "tax denier" groups, and my two meetings have made me worry that they will try to curtail NWTRCC's First Amendment rights. Despite my fears I remind myself that there is nothing the IRS can do to me that is as bad as what U.S. tax money is doing in Iraq, Afghanistan, Palestine, Colombia, etc. I know that the groups who received my redirected taxes made better use of the money than the federal government would have.

In the course of explaining why ATAT was involved in my case, Officer E. said "You are a threat to the compliance of the income tax system. If everyone did what you do, then the government could not do what they need to do." Right. So we will continue to do what we feel we must do and see how things develop with the IRS. ▼

\* We have chosen not to name the officer to avoid opening the door to harassment of an IRS agent if the name got beyond our network.

Ruth Benn is NWTRCC Coordinator and began refusing to pay war taxes in the 1980s.

## International Conference

Conscience, the peace tax campaign (UK) invites you to the 12th International Conference on War Tax Resistance and Peace Tax Campaigns, September 5–7, 2008, at the University of Manchester Fallowfield Campus, Manchester, United Kingdom.

Professor Paul Rogers, University of Bradford Peace Studies Department, will be the keynote speaker on "Towards Sustainable Security: looking ahead to how we can construct a sustainable system of security in the 21st century." The proposed theme for the conference is how to coordinate our campaigns towards a shared international platform, which will include initiating a complaint to the UN. With our focus on how

to present a united front, we suggest looking at ways to increase public awareness and prepare people for the changes we wish to see, not just for each individual's right, but also in terms of peace and security on the wider scale.

The cost for the full weekend, including meals and accommodation is £150 per delegate. Housing is in Ashburne Hall, an elegant 19th century building set in its own gardens, only three miles from the city center. Manchester has its own international airport, and there are frequent trains (approximately 2 hours) from central London. Registrations are due by July 1. See [www.peacetax2008.org.uk](http://www.peacetax2008.org.uk) for forms and details or contact NWTRCC office.. ▼

# Organization Barred from Distributing Its Information

by Lincoln Rice

On February 22, 2008, the U.S. Court of Appeals for the Second Circuit upheld an injunction issued in August 2007, by a U.S. District Court in Albany, NY, against We The People (WTP), a tax protester group. WTP (and its leader, Robert Schulz) argue that the 16th Amendment was not properly ratified and that U.S. citizens outside of the District of Columbia are not legally bound to file or pay federal income taxes. On this basis, they have specifically urged employers to cease withholding and employees to demand an end to tax withholding. They claim that their followers need not comply with the tax laws until government officials answer a list of “questions” about the tax laws posed in a “petition for redress of grievances,” which they have prepared and publicized.

War tax resisters, on the other hand, resist their federal taxes because approximately 50% of it is spent on war. A war tax resister’s main impetus for refusing to pay federal taxes is war, not arguments regarding the validity of the 16th Amendment or the imposition and collection of taxes. War tax resistance groups respect individual conscience and do not promote one particular course of action.

The court’s injunction was based on the conclusion that WTP had created an illegal tax shelter and tax fraud scheme. The injunction prohibits WTP from selling and/or distributing what the IRS considers false and fraudulent information, requires them to remove all this material from their website, requires them to post the injunction on their website, [givemeliberty.org](http://givemeliberty.org), and demands that they give to the government the list of names, addresses, emails, Social Security numbers, etc. of all the individuals and entities to whom they provided materials. The latter directive is perhaps the most disturbing from a constitutional point of view. The appeals court had temporarily blocked enforcement of that paragraph, but eventually sustained it, reasoning that forcing WTP to provide the names of its “customers” would allow the IRS to monitor whether those individuals were, in turn, failing to comply with the tax laws.\*

The next logical question: could this happen to NWTRCC?

The short answer, probably not. The opinion is very precise on why WTP received this injunction, which indicates many substantial and significant differences between WTP and NWTRCC. First, WTP states that the federal government does not have the authority to tax U.S. citizens. As such, they offer materials that show interested parties how to “legally” stop W-4 withholding and provide individuals with paperwork to give their employer, which states that the employer can legally stop issuing W-2 and 1099 forms. This, in addition to their 16th Amendment arguments, is viewed as fraudulent and misleading by the court.

Second, the government’s interest in the case pertains to the loss of income caused by what they see as fraud. The government states that WTP is responsible for at least 997 individuals not filing tax returns for at least the past three years. And because it costs the IRS \$1,607 to produce a substitute return, this has cost the government at least \$4.8 million the last three years alone.

Third, WTP sold their “package” like a commercial product, charging admission to training sessions, and even offering customized “legal opinions” justifying these tax violations.

While NWTRCC is of course trying to hurt the military budget’s bottom line, we are not distributing false information and are not operating on a commercial basis. NWTRCC always presents accurate information about legal and illegal ways of resisting taxes that pay for war, and candidly describes those which would constitute a form of civil disobedience. All of our materials represent, to best of our knowledge, the laws that some are choosing to break when they withhold taxes, while fully disclosing the penalties, fines, etc. that we may face. ▼

*\*To read the appeals court opinion, go to <http://www.ca2.uscourts.gov/opinions.htm> and enter docket # 07-3729.*

*Lincoln Rice monitors legal issues for NWTRCC, is active with Milwaukee WTR, and works and lives at Casa Maria Catholic Worker in Milwaukee, WI.*



**NWTRCC**  
P.O. Box 150553  
Brooklyn, NY 11215  
(800) 269-7464  
(718) 768-3420

**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!