

More Than a Paycheck REFUSING to PAY for WAR



31 Years of Resistance

Tax Day Actions Tried and True

Feeling alone in your horror of high military spending? Wanting to outreach to a broader community? Not sure what to do on tax day?

The tried and true penny poll is one fairly simple way to get out there and talk with a variety of people about the issues that seem critical to us, even as the numbers in our network do not reflect the urgency we feel.

Susan Van Haitisma reports from Austin, Texas: *During our Sustainable Options for Youth truth-recruitment "peace tables" in Austin's public high schools, we regularly have a Penny Poll as one of our interactive activities. Most students get the concept right away, and it's moving to see how thoughtfully they consider how to distribute a stack of 10 pennies among our five categories: Education, Health Care, Environment, Military and Humanitarian Aid. We offer them the WRL pie chart fliers after they "vote" and suggest that if their government leaders voted as they tended to do, college and health care would be affordable for all.*

Creative Austin-ites are doing a human penny poll on tax day (see sidebar list). For a "how to" on penny polls, see nwtrcc.org/penny_polls.php or ask for a write up by mail.

It does not take a crowd to make a strong statement. Each year since Tax Day 2004, John and Pat Schwiebert have appeared before a meeting of the Multnomah (Oregon) County Commissioners with a gift to the county from their redirected taxes. They always give it with a letter stating their reasons for the donation:

"... loving others cannot, by any stretch of morality or logic, include killing them or paying for others, including our government, to kill them. We do not take this commitment lightly; hence this need to redirect the amount the IRS says we owe, to this local government body, where it is more likely to be used to "promote the general welfare"...This, in our opinion, is the least that we can, and must, do!"

John says typically there is no comment from the Commissioners although they have sometimes received notes expressing appreciation and approval of their witness against war and empire in general. ●

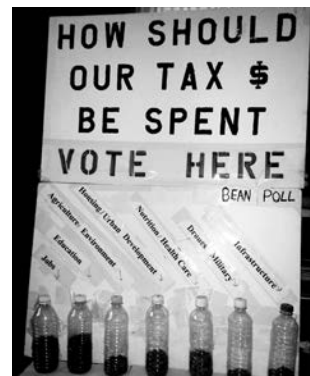


ABOVE: Granny Peace Brigade penny poll, New York City.

Photo by Bud Korotzer.

RIGHT: "As usual jobs, education, and health care get the most votes." MLK Day bean poll, South Bend, Indiana.

Photo by Elynn Stecker.



Action Sampler

There's still time to give information about your action to the NWTRCC office (800-269-7464) for posting on our web-site, nwtrcc.org/taxday2014.php, and in our national press release.

Berkeley, California

Annual granting ceremony and potluck sponsored by Northern California War Tax Resistance and People's Life Fund, Sunday, April 13, 5:30-7:30 pm, Berkeley Fellowship of Unitarian Universalists, 1606 Bonita Ave. Info: (510) 842-6124.

Dubuque, Iowa

Vigil and leafleting with Citizens' Tax Moratorium, Federal Building, 6th and Locust, Tuesday, April 15, 5-7 pm. Info: (563) 583-2586.

Maine

Maine War Tax Resistance Resource Center coordinates distribution of leaflets on budget priorities around the state on or before April 15. Info: (207) 525-7776.

New York, New York

Vigil, march, leafleting with NYC War Resisters League, NYC People's Life Fund, Raging Grannies and others, April 15, 4 pm, Manhattan IRS office (110 W. 44th Street); 5:15 pm, march to post office at 34th and 8th. Info: (718) 768-7306.

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More Than a Paycheck REFUSING to PAY for WAR

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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 \$15 per year.

NWTRCC

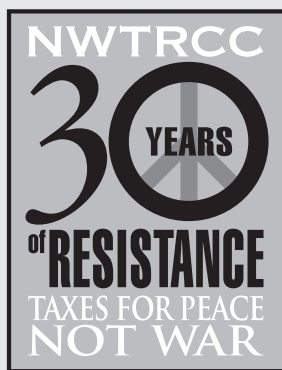
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Counseling Notes

Taxable Income Levels

A war tax resister writes, "Did you know that the Obamacare subsidy—to make health insurance affordable for families up to a level of 400% poverty level—is *not* available to couples whose tax status is "married filing separately"? It's true, though barely known, according to the New York state exchange and a reputable Navigator we consulted. So needless to say, at 201% of poverty level, we can't afford the \$8K/year cost, and remain un-insured."

Have other readers run into this? Although the sign up deadline was March 31, your comments and suggestions will be helpful as we continue to track this issue.

Follow up: IRS Transcripts

The IRS is now allowing the people it taxes to download some of the information the agency collects about them. Go to irs.gov/Individuals/Get-Transcript.

I visited the IRS download site a few days back and was able to download the IRS versions of my tax returns for the last three years, my records of account from those years which included the tax return information and information about actions the agency had taken to try to collect from me, my account transcripts from 2007–12, which show just the latter (the agency's collection actions and other such status changes), and, most interestingly to me, something called the wage and income transcripts from 2004–12. These gave a rundown of all of the assets or income that I have that have been reported to the IRS — including my health savings account, individual retirement accounts, interest, book royalties, and payment from clients for my contracting work.

This sort of information could be useful for tax resisters who are trying to foil IRS seizure efforts.

—David Gross, California

Nonfiler Social Security Application

A nonfiler for 20 years worried if his lack of presence in IRS records would be an issue if he applied for Social Security (SS). He had been paying for Medicare from his own pocket and hoped that if he could get Social Security, based on his early work years, it would at least cover his Medicare payment. He is a military veteran receiving payments due to a war injury. He applied by phone, and during the call he said the SS worker was "curious" about the many years with no work history recorded by Social Security, but she didn't ask much about it. The worker asked a lot of questions about his Veterans' benefit and needed a specific form from the VA before making a decision and finalizing the process.

During the three weeks after he mailed in the form, our WTR was nervous that something more was going to come up. When SS finally called back it was to tell him the amount he'd be getting. After the Medicare payment is taken out he's getting enough to convince him he can quit working!

On the one hand, he is not totally comfortable engaging with the bureaucracy and feels he doesn't deserve the money. On the other hand, he remembers what "Payno Warbucks" wrote in our #7 Practical on aging, health and war tax resistance: "If I left my Social Security

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Many Thanks

To everyone who supports NWTRCC with their volunteer time or financial donations, and to these groups for recent donations:

Madison Area Alternative Fund

Maine War Tax Funds for Life

Pala Alto Friends

Network Updates

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

Faith and Consequences

By Joseph Olejak

Editor's Note: In a plea agreement with the federal government signed May 13, 2013, in the U.S. District Court for the Northern District of New York, Dr. Joseph Olejak, pled guilty to felony tax evasion and agreed to an assessment and restitution for taxes for years 1994-2008. In October 2013, the judge sentenced him to 26 weekends in the Columbia County (NY) Jail and 200 hours of community service. NWTRCC had not known of Dr. Olejak until December 2013, when the news circulated about his jail sentence. This is an edited version of a longer article Dr. Olejak submitted and includes text from additional interviews with him.

What shall I do Lord? ... Arise and you will be told all things which are appointed for you to do ... I could not see for the glory of that light ..."

~Acts 22: 10-11

One does not wake up and think "Hey, I think I'll take on the Federal Government today." Coming to a decision of that magnitude is a process of consciousness emerging over time, a process that is made up of hundreds of smaller steps.

My first step was a piece I read by Carl Sagan about "nuclear winter" in 1981. He put into context something that scared me when I was in third grade and my teacher told all the children to duck and cover under our desks. I was terrified. I thought I was going to die.

While the cold war caused a chronic level of anxiety within me as a child and a young person, it wasn't until I read *Slaughterhouse-Five* by Kurt Vonnegut that the emergence of some kind of action became an idea. When Vonnegut described Dresden being firebombed by the Allies and the elderly and children burned to death, it affected me deeply. I never had to face war. About the most dangerous thing I've ever done is write, and so I wrote "I OBJECT" over the face of my Selective Service Card when I turned 18 and walked out of the post office over the objection of the clerk. This was my first act of nonviolent civil disobedience.

I decided I was through paying for government war games when the Clinton Administration laid economic sanctions on Iraq, and in May 1996 Secretary of State Madeline Albright defended the sanctions under which a half a million children have died with the reply, "we think the price is worth it." I was not a Quaker then, but I'd read King and Gandhi, and it seemed like direct action was the best path toward change.

Looking back on the naive and impulsive self I was at 34, the older and wiser man of 50 would say something like "good intentions, but maybe not the best execution strategy." As a chiropractor I had a wellness center in upstate New York with professionals working as consultants, and I was married with two children. Many warned me that the cause was hopeless, but idealism motivated me and a lack of legal knowledge got me into trouble with the taxing authorities.

From 1994 to 2009 I stopped paying and filing federal income tax. During those years I received lots of letters and demands for payment from the IRS to which I did not respond. Eventually an agent called me in for a meeting, which I attended with my attorney, but I did not fill out the forms the IRS requested. The next contact was a summons to bring my books and records to the IRS office. I did not want to ignore the summons,

so I attended with my books and records in a locked box, but I did not give them the key. I felt this was complying with the summons but not compromising my conscience.

Then the government sued me, so the next step was a court hearing with the IRS before a magistrate, which left things in about the same place. The IRS did not give up though, and in 2009 my wellness center was raided by 11 armed IRS Criminal Investigation Division (CID) agents in Kevlar vests. They were tasked with seizing records from the office, while corralling the six others—consultants and clients—in one room for five hours. Three consultants quit after that experience.

Most cases with the IRS regarding refusal to pay taxes incur civil penalties, but the amount they said I owed with penalties and interest and back taxes combined with the act of nonfiling was close to \$500,000. In addition the IRS was focused on a property transaction that they said circumvented collection, and they pursued me with a criminal investigation and charges.

People say "wait till you get your day in court," but it wasn't like Hollywood. It is rare to actually have your issues heard because the

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NWTRCC Counseling Clarifications

Felony charges are rare in the WTR network. Most cases regarding nonfiling and/or refusing to pay income taxes incur civil penalties. At very worst, criminal misdemeanors are sometimes charged. NWTRCC's peer counselors outline various choices for potential resisters with an emphasis on tactics that help avoid the appearance of fraud, which may lead to criminal charges.

During the period of his tax refusal, Dr. Olejak was not known to the WTR network. In response to the summons to bring his financial records to the IRS, Dr. Olejak did not turn over the records and did not assert any legal justification for refusing, as many WTRs have done. The IRS took their next step of suing him to enforce the summons, and he was called before the federal magistrate. Again he did not turn over the records and did not advance any legal defense. Many resisters in the same situation have prevailed by advancing carefully framed defenses. The IRS CID response, executing a search warrant at his office, is unusual; it appears to reflect frustration with his responses to the administrative investigation. A number of the tax collection avoidance tactics that Dr. Olejak admitted in connection with his guilty plea are commonly viewed as fraudulent by the IRS. In this case the IRS focused particularly on their attempts to impose a tax lien on property that they believed was owned by Dr. Olejak.

Making a personal statement in court depends on the details of an individual case. At a guilty-plea hearing the judge typically only asks specific questions to make sure the defendant understands the agreement, trial rights that are waived by a plea, and potential consequences. At sentencing, which occurred, rather typically, about 3 months after the agreement was signed, the defendant can testify as a witness under oath, but otherwise does not have an opportunity to speak (called "allocution") until the process is nearly over, and the judge has probably mostly made up his or her mind.

It is notable that the sentence imposed by the judge in Dr. Olejak's case was fairly lenient. One count of felony tax evasion carries a maximum penalty of five years' imprisonment and a fine of up to \$250,000 or more. A sentence of a year or two in prison might well have been expected. People considering WTR often fear the worst, but even in this serious case the court did not impose anything near the worst that might have happened.

—Peter Goldberger and Ruth Benn

An Issue for Amnesty International Chapters?

Several years ago, I attended a meeting of conscientious war tax resisters exploring international legal strategies. At that meeting, some of us committed to bringing this issue to our local Amnesty International groups or chapters.

I had some concerns about the direction Amnesty International, USA (AIUSA) was taking under Suzanne Nossel's leadership, but she is no longer there. I have been persuaded that there is a genuine intention to let the priorities of AIUSA flow from the grassroots up rather than from the national director down.

On the strength of that, I attended a regional meeting in Boston last November and was permitted to display NWTRCC and other literature related to war tax resistance.

There is a new group here in Flushing, Queens, where there is tremendous ethnic and religious diversity. A number of us have committed to keeping freedom of religion and belief as a prominent issue in our group, and conscientious war tax resistance fits squarely within that category.

There was some concern when I first raised this as a possible issue for our Amnesty group that some people in our group are not in favor of war tax resistance, perhaps are not even pacifists. So it was important to point out that an Amnesty group can write letters on behalf of war tax resisters who are coerced into paying for war in violation of conscience, even if those writing are not themselves war tax resisters.

My hope is that war tax resisters and those who support this witness in different parts of the country would be willing to bring the issue to their local Amnesty chapters or groups so that expression of concern for this issue flows up to the national level from the grassroots.

AIUSA, while still not perfect, could become a valuable ally in raising this as a human rights issue.

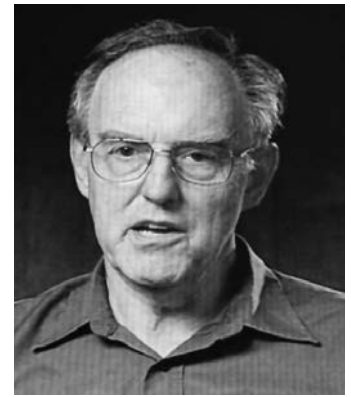
—Naomi Paz Greenberg, New York City

You gave up half your pension? Really?

April is the season for pondering the U.S. income tax system and the fact that about half our tax dollars are used to support the Department of Defense, even when the U.S. is not engaged in any major conflict in the world.

April is also the season for celebrating the faithful among us who refuse to pay such taxes as a matter of conscience.

For example, after many years of protesting the military use of income tax dollars, United Methodist pastor John Schwiebert and his wife, Pat, took a new and radical step in order to avoid supporting the military-industrial establishment. John went to a meeting of his denomination's Board of Pensions to announce that he and Pat wished to exercise their right under pension rules to forfeit approximately half of their monthly pension benefit. The effect of this decision was to reduce the amount that the IRS could levy each month to almost zero. Bottom line: the IRS would never get the more



Pat and John Schwiebert. From NWTRCC video footage (2005).

than \$32,000 they said was already owed, or any future amounts they would refuse to pay. BUT, neither would John and Pat, since their pension benefit for the rest of their lives would be reduced by approximately 50%.

John writes, "So we are living on less, but again the impact of a substantial drop in income is offset by the reality that we continue to live in the 18th Ave Peace House, an income sharing, "neo-monastic" community. And we still have all that we really need, a fulfillment of Jesus' promise that when we seek first the kingdom of God all these things (that we typically worry about) will be yours as well!" (Matt 6:33).

Stories like this surely make a person stop and think.

—Elizabeth Boardman, Davis, California

(See p. 1 about the Schwiebert's tax redirection. A version of this story also appears in Western Friend.)



The Regional Committee on Conscience and War, associated with upstate New York Quakers, hosted a war tax resistance workshop February 7-8 at the M.K. Gandhi Institute for Nonviolence in Rochester, New York. Some came just to be with colleagues, and others came to learn about a form of resistance they'd heard of but didn't know how to get started. We all enjoyed writing comments and questions on the "graffiti" wall! More photos and reports are in a February "War Tax Talk" post, nwtrcc.org/blog. Photo by Ed Hedemann.

Tax Resistance Ideas and Actions

WWJD

Representatives from two of the historic peace churches—Mennonites and Brethren—met in Lancaster, Pennsylvania, last month to discuss how to revitalize the WTR tradition in their congregations. “[Barry] Kreider and [John] Yeatts agreed that neither purity nor protest resonates with church people who annually face the prospect of paying a share of the cost of America’s many wars. But witness may. Jesus’s final instructions were that we are to be his witnesses, said Yeatts, and Revelation is filled with the language of witness.” The workshop was sponsored by 1040 for Peace. A full write up, “Historic Peace Church Pastors Speak on War Taxes,” can be found in the February 27 posting at pjsnpeacesigns.wordpress.com. •

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: (800) 269-7464 or nwtrcc@nwtrcc.org.

Madison Area Alternative Fund Videofilm Project

(sponsored by NWTRCC)

We are conducting video film interviews of war tax resisters around the country.

- What convinced you that war was wrong?
- What led you to war tax resistance?

Contact us if you are interested in sharing your story.

We need volunteers with audio/video recording experience and website design skills.

We will be at the upcoming May NWTRCC Gathering May 2–4 in San Diego with camera for interviews!

Donations welcome. Send them to:

Madison Area Alternative Fund
PO Box 3010 · Madison, Wisc 53704

Contacts:

Jerry Chernow – jerry@lakesidepress.org

Paula Rogge – paulaannrogge@yahoo.com
608.577.1721

Paid Advertisement

Resources

Pie Charts Available

Enclosed is the hot-off-the-press WRL pie chart. NWTRCC fills orders up to 200 copies at 10 cents each. For larger orders see warresisters.org or call WRL at (212) 228-0450. The prices for bulk orders appear under “Resources” on the flyer.

Online

On March 27, NWTRCC held its first-ever Hangout Event, with three war tax resisters discussing the why and how of their resistance. The discussion included Q&A—those signed up could send in questions during the 1-hour event. To listen to the recorded discussion on NWTRCC’s **YouTube** channel, click on the YouTube icon on the left panel at nwtrcc.org.

Popular Resistance, a website with daily movement news and resources, includes the article, “Simplify Your Path To Abundance” by David Gross in the “resist” section of the website, popularresistance.org/simplify-your-path-to-abundance.

World Beyond War: A Global Movement to End All War is launching online. You can visit the website, worldbeyondwar.org, to learn about it and sign up as an individual or organization. Their list of the many actions individuals can take to end war includes “Resist paying war taxes,” and David Hartshough’s article, “What if they gave a war and nobody paid” is posted on the website.

Any website that features the tagline “War is the health of the state,” the Randolph Bourne quote, is worth a look, and **Porkins Policy Radio** qualifies. Episode 17 of this online radio talk show features an interview with war tax resister David Gross, porkinspolicyreview.wordpress.com.

NWTRCC is alive and downright flourishing on social media, thanks in large part to our consultant Erica Weiland and her growing online savvy. To find out what it looks like to tweet and pin and friend, click on the icons on the left side at nwtrcc.org. And remember to re-tweet, re-pin, and like us too!

Join Us in San Diego

“Another World is Possible” — a popular slogan and sign during the most active days of Occupy — fits well with the dreams and actions of war tax resisters. As we refuse to cooperate with the war machine, we also redirect our money to the people, programs, and projects that help to build a better world.

San Diego is home to the largest naval fleet in the world, many military contractors, and close to a highly militarized border—a perfect setting to learn about war tax resistance, strategize how to strengthen our efforts, and share skills and stories to strengthen our own resolve.

Please join us **May 2–4, 2014**, for all or part of the weekend. Our gathering is hosted by and will be held at the **Peace Resource Center of San Diego**, 3850 Westgate Place. Details are online at nwtrcc.org/meetings.php, or call for a brochure by mail.

If you have contacts in San Diego who could help the organizers with meals, transportation, or housing, please call the NWTRCC office, 800-269-7464.

Earlham in November

Save the Dates

Happily we are planning ahead for our November gathering. It will be held at Earlham College in Richmond, Indiana, over the weekend of November 7–9. Our host, Lonnie Valentine, is a Professor of Peace and Justice Studies in the Earlham School of Religion. Earlham has about 1,000 students and is a liberal arts college informed by a tradition of Quaker values. Since we are planning ahead we hope you can too! Please join us at Earlham. More details will be in future issues and on our website.

Support Fund

The War Tax Resisters Penalty Fund (WTRPF) exists to reimburse war tax resisters for the penalties and interest incurred when the IRS seizes their assets. The fund accepts requests from WTRs for reimbursement and asks for contributions to fulfill the accepted requests. For more information about the fund and to register, see wtrpf.org, or write WTRPF, 1036 N. Niles Ave, South Bend, IN 46617. ●

Faith and Consequences continued from page 3

process is so tightly controlled and overseen by lawyers, judges, and prosecutors. You don't get to address the judge at the sentencing hearing until the entire process is over, and he's made up his mind. When I did prepare a statement to read to the judge that I had carefully composed over weeks, my lawyer told me “you can read it if you like, but I think it's angry, and it's not going to help you.”

In the interim between investigation and sentencing a host of players weigh in on your case, making assessments about who you are, your intentions, etc. My meeting with the U.S. Probation Officer, who makes a pre-sentence report to the judge, was like a job interview for whether or not you're suitable to be jailed. When I told one of these guys I was a Quaker and didn't file because of my feelings about war he shot back “that's convenient.”

The path from “duck and cover” to “bend over and cough” in the county jail has been a long one. Every decision I made was fraught with pros and cons with no perfect choices. If you take a very big stand for something you think is important you have to accept there may be a loss somewhere, and you rarely know where that loss will come from.

In one sense I'm proud of having removed a large amount of money

(1/3 of a cruise missile's cost) from the U.S. military coffers, but on the other hand 15 years of being a lone protester is very hard. It is hard on a person and hard on everyone who surrounds that person. In fact, it is a personal and financial catastrophe. I regret the dissolution of my marriage, in part due to my tax stand, and the price my children have had to pay for my commitment to peace.

How it feels right now is a disproportionately high level of sacrifice for a small impact. But the story is still playing out. We are in the very early stages of raising awareness of Peace Tax legislation. The South Africans started the ANC in 1912. It wasn't until 1994 that free elections for all South Africans were held. Any struggle that is worth engaging in takes time. You don't have the luxury of knowing how an action is going to play out. You make the best choice you can with the information at your disposal, and you live with the consequences. These kinds of choices require a step of faith, and when you take a step of faith a “force mightier” also takes a step with you. ●

Ed's note: Joseph is keeping a diary of his weekend incarcerations. He has been leading yoga classes and sharing his chiropractic skills with his fellow inmates. We'll follow up on his situation in the coming months.



Tactic #91:
resonate with myths,
legends, folklore, or
historical examples

sniggle.net/99Tactics

photo by Sage Ross

Tactic #85:
redirect resisted
taxes to charity

sniggle.net/99Tactics



Portland, Oregon

WRL Portland chapter sponsors “Burma shave” style signs on bridges, morning rush hour, April 15. Annual redirection program plans underway. Info: (503) 249-6343.

Eugene, Oregon

“Fight Climate Change Not War!” Penny poll, leafleting, speakers, music, downtown post office, April 15, 11 am–3 pm, with Taxes for Peace Not War, Community Alliance of Lane County (CALC), Women’s Action for New Directions (WAND), Eugene Springfield Solidarity Network/Jobs with Justice. Info: (541) 485-1755.

Media, Pennsylvania

“Taxes for Need, Not War & Military Greed” with 20-foot long graph showing obscene military spending,” April 15, noon, Media Post Office, Baltimore Pike and Monroe Street, with Brandywine Peace Community, Peace Center of Delaware County, others.

Austin, Texas

“Human Penny Poll” with CodePink Austin, 2nd St. and City Hall,

April 15, 4–6 pm. Costumed characters represent categories of federal spending, each carrying a container so the public can vote with their pennies. Info: (512) 467-2946.

Brattleboro, Vermont

Music, songs in memory of Pete Seeger, leafleting. Brattleboro Post Office, April 15, 10 am–2 pm. Pioneer Valley War Tax Resisters and supporters Info: (802) 387-2798.

Seattle, Washington

Leafleting with members of Greater Seattle Veterans For Peace, Midtown Post Office, 301 Union St. (at 3rd Ave.), downtown Seattle, April 15, 11:30 am–1:30 pm. Info: vfp@vfp92.org.

Milwaukee, Wisconsin

Vigil to protest tax monies used for drones and the military, Saturday, April 12; Noon–1:00 pm, U.S. Army Reserve, 5130 W Silver Spring Dr. To join in an act of civil disobedience, call Casa Maria beforehand: (414) 344-5745, ask for Lincoln or Michael.

See nwtrcc.org/taxday2014.php for more and updated information.

Profile continued from back page

Utah folks finally surfaced the formal appeal that had been sitting without action, or even formal acknowledgment, for over a year by then.

It still took six months, but on March 12, 2014, a check arrived in Jack’s mailbox covering the \$5,000 penalty plus interest and penalties. Hooray!

What is Jack thinking about now that this fight is over? “The government should be required to respond. There should be a time limit or

they’ll stall forever,” he says. But he would like to find ways to force the issues that our resistance is really about — the right to refuse to pay for war. He feels more motivated to be public in his protests as he remembers one of his first actions where the pictures of a Russian child — target of an MX missile — was pasted to the back of a check made out to the IRS. At that action a Marine officer passing by thanked Jack and the others for being out there. ●

Counseling Notes

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entitlement money lying there, the money would not be used for benefits to elderly or disabled people. Social Security revenue surpluses would again be used to finance a federal military deficit, as they have been for most of my working life. I decided to claim the benefits and appropriate any surplus in my personal budget to urgent works of peace and justice, as I have always done.”

MyRA

Obama used the occasion of his State of the Union address to announce that his administration would be launching something he called “MyRA.” The initiative is a stripped-down savings vehicle for low-income folks who are currently discouraged from saving in IRAs and Roth IRAs and who don’t have the opportunity to join 401k plans. Tax-wise, the accounts will work like the Roth variety, which is to say that any deposits to the accounts will come from the account-holder’s taxable income, but any returns on the deposit while it remains in the account will be tax-free gains. There will be fewer restrictions on withdrawals than with a traditional IRA. The advantage of these accounts

over ordinary Roth IRAs is that there aren’t any investment fees and the minimum investment is low. The government guarantees that your account won’t lose money.

Here’s the catch for tax resisters and those promoting tax resistance: the G Fund is invested in U.S. Treasury bonds. That is to say investors are loaning their money to the government and thereby contributing to the part of the government budget that is debt-financed. This is something that war tax resisters may not want to do or to encourage.

Tax Avoiders

The number of U.S. citizens who renounced their citizenship rose to an all-time high last year — 2,999 people. It is believed that the cause of this is not shame at being an American citizen, but annoyance at the increasingly invasive tax laws that require even American citizens who live overseas and have not been to the United States in years to reveal-all about their financial lives every year to the IRS.

—Thanks to David Gross for contributions to this column..

Better Late Than Never A Frivolous Success Story

By Ruth Benn from an interview with Jack Herbert

One thing about dealing with the IRS, it is time consuming. Our network probably needs an award to individuals for hours spent calling, writing, and waiting on the IRS. Jack Herbert in Oregon would be right up there among the nominees. At least his case has a happy ending.

Jack learned about war tax resistance back in the early 1980s through Quaker Quarterly meetings in his region. He met John and Pat Schwiebert and Ann and Bruce Huntwork, stalwart Portland peace activists and war tax resisters. For some years he didn't have to file, but when he started working for the state in the 1990s, he would refuse to pay any tax owed at the end of the year beyond what was withheld. Most times the unpaid tax was seized, but remembering the targets of U.S. missiles and wanting to "raise a ruckus" kept him motivated.

In 2009 he got a warning that he might be charged with a frivolous filing penalty for sending a protest letter when he filed his 2008 1040 form. The IRS followed that up a few months later with the actual penalty of \$5,000, and thus began Jack's five-year saga.

There was a small miscalculation on his 1040, and the first IRS worker told him if he corrected his form the frivolous penalty would be lifted. He followed her instruction but the penalty was not lifted. He wrote letters to the frivolous office in Ogden, Utah, to no avail. Being somewhat uncollectible he did not respond to collection notices, but after a year or so the IRS managed to levy and seize about \$1,500.

By 2010, the NWTRCC office put Jack in touch with our legal advisor Peter Goldberger. At that point the IRS said "pay the fine or you can't appeal." Jack paid the balance, and he and Peter pressed along with the next step of filing a Form 843 requesting a refund.



Jack Herbert being arrested at Portland's main post office in October 2013 for an action with other "postal protectors" protesting postal privatization.

Photo by Michael Hastie.

In 2013 Peter noted, "I filed a timely appeal from the denial of his refund request on May 2, 2012. I have proof of FedEx delivery to the Appeals Office in Ogden, but never received so much as an acknowledgment of the appeal much less a ruling. I renewed the appeal on July 16, 2012, because they sent him a second denial of the same refund request. Again, no acknowledgment or ruling in more than a year."

In 2011 a NWTRCC activist filed a complaint online to the Taxpayer Advocate (TA) Service questioning this application of the frivolous penalty as a systemic problem within the IRS. We've written about that in previous issues, but finally in May 2013 the investigator working on the case agreed with us. In August 2013 a memo was issued by the Office of Chief Counsel of the IRS clarifying that sending a letter with a return filed in good faith should not result in a frivolous filing penalty.

This ruling added fuel to Jack and Peter's fire. The TA investigator told Jack to talk to his local Advocate office, and Peter says "that office finally came through for us." The local TA office's intervention with the

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