

IF YOU WORK  
FOR PEACE



STOP PAYING  
FOR WAR.

# More than a paycheck

NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

August/September 2011

## “Go Forward Without Fear”

A Talk by J. Tony Serra

*Editor's Note: San Francisco-based criminal defense attorney, activist, and tax resister Tony Serra spoke at NWTRCC's May gathering in Oakland. This is a modestly edited transcript of his talk. The August 2007 newsletter (online or call for a copy) featured an interview with Serra and explains a bit more about how he became one of the rare tax resisters we know to land in jail.*

I'm here just to talk very succinctly on two subject matters. One is what gave rise to my ultimate position on nonpayment of taxes and the continuity of that ideology, and then, “How did you like being in federal prison camp as a consequence.”

I started mid-60s, University of California-Berkeley Law School, coming out simplistic and innocent, concerned with social, political, economic issues, which were amplified in all directions in that era. My first entry into what we'll call the political, the social, the economic milieu as an attorney confronting them gave rise, ultimately, to a whole system of disbeliefs, disenchantments, rejections. I'm really just one angry frustrated voice inside and outside of court. I've always believed and adopted the metaphor that a lawyer, or at least me as lawyer, should be a semantic fist in the face of the establishment.

So I didn't come to deny taxation from what I'll call philosophic, certainly not from constitutional underpinnings. It was just more or less a naïve statement of frustration. I rejected capitalism. I didn't believe in banks. I didn't believe in Wall Street. I didn't believe in corporations. Ultimately

I didn't believe in a form of democracy that was permeated by the influence of capitalism, corporations, and special interest groups and lobbyists.

So it was rather sad as you lose all the precepts that you're early indoctrinated with in this country. [My tax refusal] started, I think, with Joan Baez in the 60s. We believed the Vietnamese War could end if 10% of the population boycotted the income tax. So I joined readily and heartily in that movement. Then later I found out that Joan Baez had money in the bank, and, therefore, with one hand she protested and with the other hand she submitted.

At an early stage I became kind of a defacto Marxist so I didn't believe in acquiring any

*continued on page 7*

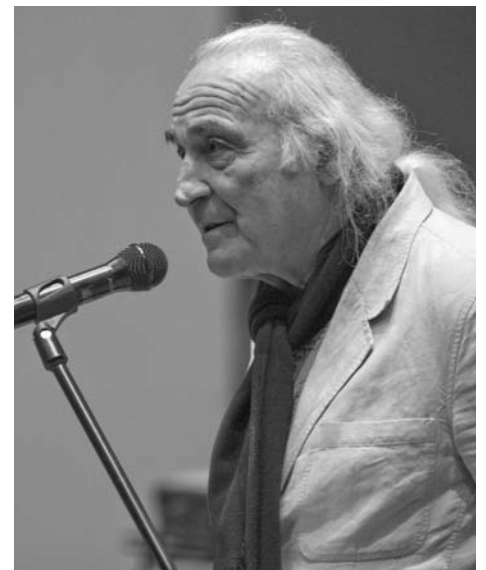


Photo by Ed Hedemann.

## Upcoming Events

### Hiroshima-Nagasaki Days • August 6-9

Nuclear Free Future Month, [unitedforpeace.org](http://unitedforpeace.org)

Flyer for local actions - [nwrcc.org/PDFs/HiroshimaDayflyer.pdf](http://nwrcc.org/PDFs/HiroshimaDayflyer.pdf) or click on “Resources” then “Outreach Flyers”

### Reclaim Power! Southeast Action Camp August 1-22

In coalition with Nuclear Information and Resource Service, Rising Tide, New South Network of War Resisters, and Katuah Earth First!

Zirconia, NC • [reclaimpowersoutheast.org](http://reclaimpowersoutheast.org)

### The Military Industrial Complex at 50 September 16-18

A Conference on Moving Money from the Military to Human Needs

Charlottesville, VA • [micat50cville.org](http://micat50cville.org)

### Stop the Machine! Create a New World!

October 6 and onward

Washington, DC • [october2011.org](http://october2011.org)

See page 6 for NWTRCC info

### 2011 Gandhi-King Conference on Peacemaking October 21-23

Organized with Peace & Justice Studies Association  
Memphis, TN • [gandhikingconference.org](http://gandhikingconference.org)

### United National Antiwar Coalition National Conference

November 11-13

Stamford, CT • [nationalpeaceconference.org](http://nationalpeaceconference.org)

### Close the School of the Americas!

November 18-20

Fort Benning, GA • [soaw.org](http://soaw.org)

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## More than a paycheck

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*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.

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## Frivolous Problems Persist

Upon receiving a warning letter from the IRS threatening a \$5,000 frivolous filing penalty in March 2011, Quaker and war tax resister Steve Leeds sent a letter to his Congressperson and copied it to the IRS's Utah address on the letter, his Senators, the IRS commissioner, his Friends Meeting, and local newspapers. He explained that there was no issue with his return being incorrect and that he had enclosed a letter outlining his faith-based opposition to all wars, and his opposition to paying for war. For this particular tax year his 1040 showed no tax due, a fact that has not been disputed by the IRS.

"For the IRS to claim expressing my point of view to any federal agency or public official is 'frivolous' and then threatening a fine is in my view a violation of the Religious Freedom Restoration Act of 1993 and my most basic constitutional rights as a citizen," Steve stated in his letter.

So far he has not received a reply.

Two other resisters who have been in touch with NWTRCC received the warning letter in 2011 for their April 2010 filing. They wrote the Ogden office stating that the letter must have been sent in error as there was nothing wrong with their 1040. The response from the IRS, in one case 9 months later, was notice of the \$5,000 frivolous filing penalty. When questioned, IRS agents now say that the fine must be paid before it can be appealed – an IRS version of Catch-22?

Both resisters who received the fine have not paid it, but one is more vulnerable to collection than the other. Both contacted their local representatives' offices for help. One was referred to the nearest office of Taxpayer Advocate Service (TAS). The other resister began pursuing an appeal through the Collection Appeals Program (details of the appeal process can be read in IRS Publication 1660), but the last time he talked with an agent, she said he could submit a Letter 105C and that she would send it. He's still waiting. A lawyer can be helpful in advising on the wording of letters in an appeal process to avoid incurring yet another \$5,000 penalty. The cases are still open so we don't know whether the penalty will be lifted as yet.

Most longtime resisters who file and send a letter with their 1040 have not been caught up in this "frivolous" nightmare of bureaucracy headquartered in Ogden, Utah, but the intimidation factor is a problem for WTR organizing.

- Counselors: The text on our FAQ webpage, [nwtrcc.org/frivolous.php](http://nwtrcc.org/frivolous.php), has been updated, and we will continue to try to keep on top of this. Be sure to let NWTRCC know if you receive the warning letter or the penalty.
- Letters questioning the application of frivolous penalties and the need for further training in the agency could be sent to: Douglas Shulman, Commissioner, Internal Revenue Service, 1111 Constitution Ave., NW, Washington, DC 20224. ▼

## Many Thanks



## Network Updates

*Thanks to the affiliate groups below for recent grants and dues payments:*

**New York City People's Life Fund**

**War Resisters League, National Office**

*And to each of you who has given in response to our late May appeal!*

NOTICE: If you give tax deductible donations online through Resist, please send an email to the NWTRCC office letting us know about the donation. Resist does send us the payments, but we don't always get a full report on who it is from or the amount from each person. Apologies if we have not thanked YOU for a donation through Resist.

NWTRCC's updated list of war tax resistance Counselors, Area Contacts, Affiliates, and Alternative Funds is on the "Contacts and Counselors" page at [nwtrcc.org](http://nwtrcc.org). Print versions of the Network List, which are slightly more extensive, can be requested from the NWTRCC office. Please let the office know if you are interested in being a contact on our network list: [nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org) or 1-800-269-7464.

Advertising rates for this newsletter can be found at [nwtrcc.org/ads.php](http://nwtrcc.org/ads.php) or contact the editor at 1-800-269-7464.



Brian Willson is promoting his book on a “carbon free” book tour, riding his bike from Portland, OR, to San Francisco, CA. Photo by Don Maddox, VJF 56.

## S. Brian Willson

On a tour to promote his new autobiography, *Blood on the Tracks: The Life and Times of S. Brian Willson*, San Francisco radio station KQED interviewed Willson on July 18 on their program “Forum” with Michael Krasny (that gives you enough information to find the link and listen online). It’s an interesting interview about his life, his political awakening in Vietnam, the book, protest and tactics, living simply, and war tax refusal as a strategy for change. In the book and during the interview Willson talks about the influence of Wally and Juanita Nelson on his becoming a war tax resister.

“I think it would be good if people simplified their lives and lived below the taxable level. Or even if they didn’t do that, to become tax refusers and to begin getting rid of their property – which I did myself.... It took me three years to get clarity on that, back in the early eighties,” says Willson.

A caller asked how we get our voices heard, and while Brian made it clear he has no certain answers and is always thinking and searching, he responded, “Get 50,000 to 100,000 people to go and obstruct business as usual in Washington, which means just sitting, do nothing but sitting, somewhere in Washington.” And a little later, “We need to be willing to obstruct business as usual, because business as usual is killing the planet, it’s actually killing us.”

*Blood on the Tracks: The Life and Times of S. Brian Willson*, 536 pp, PM Press, Introduction by Daniel Ellsberg

## War Tax Resisters in History: Philip K. Dick, the IRS, and Precrime

Films based on Philip K. Dick’s (1928-1982) stories have proliferated since his death. He has a cult following in science fiction circles. Aficionados recognize the leftist politics that permeate many of his stories, but few are aware of his refusal to pay taxes as a protest of the Vietnam War.

Dick was among the more than 500 signers of the Writers and Editors War Tax Protest ad that appeared in three publications in 1968 (<http://tinyurl.com/3bs43lj>). A year later the IRS seized his car. Little else is known about his dealings with the IRS.

He was raised, in part, in Berkeley by his feminist pacifist mother Dorothy Kindred. In the late 1940s he briefly attended the University of California-Berkeley, but expressed a dislike for ROTC (“Military Science”), which until 1962 was mandatory for all male students. Aside from the Writers and Editors ad, Dick was strictly a writer, not a political activist.

More than a few of his short stories were populated by government spies and pompous officials, and feature pervasive antiauthoritarian or antimilitary themes, such as “The Last of the Masters” (1954), which was about the Anarchist League’s efforts to eradicate governments in order to create a world without wars; and “The Exit Door Leads In” (1979), about a man tricked into entering a contest only to find himself

instantly enrolled in a military college.

Among the Dick-based movies are *Blade Runner* (1982 with Harrison Ford), *Total Recall* (1990 with Arnold Schwarzenegger), *Screamers* (1995 with Peter Weller), *Minority Report* (2002 with Tom Cruise), *Paycheck* (2003 with Ben Affleck), *A Scanner Darkly* (2006 with Keanu Reeves), *The Adjustment Bureau* (2011 with Matt Damon).

## The IRS and Their Dickian Dreams

This past April the IRS announced their dream of “look forward” tax form processing, which appears to veer towards the methods of a Dickian villain. It envisions collecting information on individuals from third parties (such as employers and banks), downloading it into their “pre-screening filters” to determine – well in advance of tax day – what they expect in taxes, then *instantly reject* any return that didn’t fit their pre-screening report. The IRS can’t do this now but hopes to in the future, flogging it as a “win-win for honest taxpayers and our government.” This is awfully reminiscent of Precrime Agency tactics in Dick’s “Minority Report” (1956) in which people were imprisoned for crimes before they committed, or even thought of, them.

— Ed Hedemann

## Write Imprisoned Resisters

**Frank Donnelly** has completed his sentence and is back home as of early June; after a year probation he’s done. He is thankful for all the letters that he has received.

**Carlos Steward** is one year into his two-year prison sentence in Montgomery, Alabama, with hopes of an early release later this year.

Send letters to:

Carl W. Steward, 09105-088  
Federal Prison Camp  
Maxwell Air Force Base  
Montgomery, AL 36112

Both cases have been covered in previous issues, and you can read about them at [nwtrcc.org](http://nwtrcc.org). See the “NWTGCC News” column for links.

# WTR Ideas and Actions



David Brown Kinloch and Jean Edwards protest the misallocation of taxes to war and violence April 18 during a tax day protest in downtown Louisville. Photo by Virginia Edwards-Menz.

## Reflections After Tax Day

### Shall We Fight Ourselves to Extinction?

By Jean Edwards

Excerpted from an essay in FORsooth (June 2011) newspaper of the Louisville Chapter of the Fellowship of Reconciliation, louisville-for.org, also a NWTRCC affiliate.

We protested again on April 15 as we have on every tax day since 1975 when the Louisville chapter of the Fellowship of Reconciliation was first organized. Without George Edwards [who died in June 2010] this year, we were not quite as loud, but our message still was clear. . . . We were able to set up our table at Fifth & Market to display our Penny Poll. Then we began leafleting and asking folks to come over and vote in the penny poll.

I was leafleting down on the next corner when the tornado-like wind came through and blew everything off of our table and caused me to brace myself. As I realized that I was going over, a man standing there caught me and escorted me back to the corner where the Penny Poll had been put back in place. He even stayed and voted and thanked us for our witness. . . . We were glad that we had persevered once again and hopefully caused some folks to consider the plight we are in. Congressman Barney Frank stated on ABC (2/1/09) that the war in Iraq will cost \$1 trillion before we're through. Actually, it is impossible to even conceive of a trillion dollars. We have entered the land of make-believe, speaking of trillions as if they were only hundreds.

As Franz Jaegerstaetter said, in trying to persuade the people of Hungary not to participate in Hitler's war, "We are traveling on a dangerous train. Jump off before it is too late." In a similar vein, my thoughts in recent days have dwelled on the message put forth by Arnold Toynbee in *War and Civilization* (1950), a brilliant summary of the rise and fall of ancient and present day empires showing that civilizations fight themselves to death.

Would that we could stand before the Congress in Washington and plead for them to *get off this train*.



Expect good food at war tax resistance gatherings, and meals are an excellent time to share stories with other resisters. Photo by Ruth Benn, Boston, November 2010.

## New England Gathering November 4-6, 2011

The 26th Annual New England Regional Gathering of War Tax Resisters and Supporters will be held at Pioneer Valley Cohousing in Amherst, Massachusetts.

Ed Hedemann, author of the War Resisters League's book *War Tax Resistance* will kick off the Friday evening session, speaking on this year's Gathering theme, "On Being a War Tax Resister – Public or Private." Ed's talk will focus on the many faces of WTR.

The weekend will also include small and large group discussions, a talent show, delicious meals, and circle dancing. For a brochure, registration, or other information please contact: *Daniel Sicken, PO Box 8011, N. Brattleboro, VT 05304, (802) 387-2798, dhsicken@yahoo.com.*

# RESOURCES

*I'm not buying it!*

## Tee Shirts from NWTRCC

Wear the message of refusing to pay for war on your back! NWTRCC is carrying two shirts with the "I'm Not Buying It" message made by the great activists at AlterniTees in Colorado Springs. All shirts are printed on top quality, preshrunk, 100% heavyweight cotton.



### War No More

"Not with my body, Not with my money, Not with my mind" color dove graphic with "I'm Not Buying It" and wartaxboycott.org in white letters on the back  
 Black — Adult M, L, XL — \$15 plus \$5 postage and handling

See the shirts in color along with all our resources at [nwtrcc.org](http://nwtrcc.org). Click on Resources.



### Stop the War Machine

3-color graphic on front with "I'm Not Buying It" and [wartaxboycott.org](http://wartaxboycott.org) in black letters on back  
 Red — Adult M, L, XL — \$15 plus \$5 postage and handling

## Back to School

"Thoreau and his Heirs. The History and Legacy of Thoreau's Civil Disobedience" Teaching Kit, \$30 postpaid. (Includes DVD, Thoreau's essay, questions for students, and select list of historic civil disobedience actions). The kit pieces are also available to download free on our website.

See the NWTRCC website for all of our resources and to order online: [nwtrcc.org](http://nwtrcc.org), click on the Resources button  
 Call 1-800-269-7464 with questions or for shipping rates on multiple items.



## Portland on the Web

The War Resisters League - Portland Chapter has a beautiful new website at [wrlpdx.org](http://wrlpdx.org), and there you will find information about the Oregon Community for War Tax Resistance (OCWTR), a NWTRCC affiliate, and their activities. OCWTR is one of two groups that make up the WRL chapter, the other being The Military & Draft Counseling Project. OCWTR holds monthly workshops, sponsors the annual tax day action, tables at local events and conferences, and stays active in NWTRCC. Their member Kima Garrison is on NWTRCC's Administrative Committee, and Pam Allee is on NWTRCC's Fundraising and Rapid Outreach committees. What a model affiliate!

5th!



5th Annual International Mail Art Call!

*anything goes*

**EVERYTHING SHOWS**



Call for Entries — Deadline September 5, 2011 (opens September 10)

Our mail art show title says it all...as ALL submissions received through the mail will be exhibited.

★ **FORMAT:** any size or shape; if you can stamp it and get it through the Post Office, it will show.

★ **TECHNIQUE:** All media will be accepted including mixed media, collage, montage, sculpture, digital art, painting, printmaking, photography, illustrated letters, stamps, art trading cards, you name it. Don't be afraid to experiment!

[ashevillecourtyard.com](http://ashevillecourtyard.com)

★ **NO ENTRY FEE.** ★ Themes: Anti-War, Anti-Art ★ ALL SUBMISSIONS ARE NON-RETURNABLE.

**MAIL TO:** Carlos Steward/Cynthia Potter, The Courtyard Gallery and Agency, PO Box 9907, Asheville, NC 28815 USA

**Deadline  
 Sept. 5, 2011**

## NWTRCC – Campaign of the Month

War Resisters' International, based in London, includes in their program a project on War Profiteers. Their June blog, "War Profiteers News," announced NWTRCC and war tax resistance as their Campaign of the Month and a powerful response to the profiteers who benefit from tax dollars spent on war around the world ([wri-irg.org/node/13150](http://wri-irg.org/node/13150)). The "War Profiteer of the Month" was Chevron, notable for its destructive environmental practices and dealings in countries with human rights violations around the world, including Ecuador, Nigeria, Burma, Chad, and Angola.

## Our Online Social Network

Join NWTRCC on Facebook – and help make our page more active! If you are a Facebook user (or are thinking about it), sign on to the page for the National War Tax Resistance Coordinating Committee and add your voice. NWTRCC's Facebook page needs you to make it lively and active! Click on the Facebook icon at [nwtrcc.org](http://nwtrcc.org).

NWTRCC is also on YouTube, where you will find longer sections of video interviews by Steev Hise with Julia Butterfly Hill, Ruthie Woodring, and other footage from the making of *Death and Taxes*. Search on NWTRCC and look for our playlist for these and other war tax resistance related videos.

You can also join the war tax resistance list-serve, where has been a lively discussion about how to give life to a war tax resistance movement. Click on the "Topica" icon at [nwtrcc.org](http://nwtrcc.org) to join or read the discussion online.

## A Call to Stop the Machine! Create a New World!

*"We call on people of conscience and courage – all who seek peace, economic justice, human rights and a healthy environment – to join together in Washington, DC, beginning on Oct. 6, 2011, in nonviolent resistance similar to the Arab Spring and the Midwest awakening..."*

NWTRCC is signed on as an organizational supporter of the Stop the Machine call for action in Washington in October. Our network list of counselors, contacts, and affiliates was asked about the endorsement, and there were no blocking objections. About 35 people responded for themselves or their

Freedom Plaza • Washington, D.C. • October 6, 2011  
**Concert and rally at noon**  
*to kick off massive sustained occupation and nonviolent civil resistance to rampant corporatism and militarism.*



Join the **October 2011 Coalition**, individuals and groups demanding real peace with social, economic, and environmental justice and an end to all U.S. wars.

**October2011.org • info@October2011.org**

Endorsers include All African Peoples Revolutionary Party (AAP), ANSWER, Blackstone Campaign, Black Agenda Report, Bohemian Grove, Actor Network, Campaign for Peace and Democracy, Call to Peace, Global for Equitable Government, Green War Films, ICE/PRM, Inequality, Food Not Bombs, Freedom From Covert Operations and Surveillance, Global Exchange, Global Network Against Weapons and Nuclear Power in Space, Green Party of the United States, Green Party of the U.S., International Action Center, J-28 Learning Network, Youth Work Study Institute, Liberty University of Virginia, March For Our Lives, March 20th Integration Movement-Chicago, Movement for a Central Asia Society, Move To Amend, National Campaign for Nonviolent Resistance, National Day for Realizing Our Constitutional Principles, Network of Spiritual Progressives, New Progressive Alliance, No More Victims, Office of the Americas, Organic Consumers Association, Peace of Mind, Peacekeepers, Peoples for a New Economy, Pro-Nonviolent Resistance, Pro-Nonviolent University of America, Progressive Democratic Workers of America, Single Paper Action, Society for the Preservation of Distinct Homosexuality, StandFast, The National Movement, Union, Local 1000, United Front, United Front, Veterans for Peace, Voice for Creative Nonviolence, Women's Link, War Criminals Watch, War in the Clouds, World Court Watch.

group, many with just a "yes," or similar to Liz Scranton's "This is great! I think that NWTRCC should definitely be part of this. Endorse!" Ken Freeland in Texas said, "It might be a nice idea to schedule a meetup in the course of it!" We will try to arrange it.

Others responded with an "ok" to endorse but expressed their concerns. Here's a sampling:

**Jane Livingston, ME** – From what you say here and the photo of the young Afghans on their website, as well as the use of Veterans for Peace code of conduct, I am all for this (other than the fact that I can't justify spending fossil fuel and polluting the air and using yet again WAY MORE than my fair share of resources to get there, plus of course I have to WORK for \$ and GROW FOOD so can't take time off for non-local direct actions – other than NOT PAYING TAXES of course!!

**Aaron Falbel, MA** – I think this type of protest doesn't go deeply enough, isn't radical enough. I believe we are *part* of the machine. It is not us stopping the machine that is external from us; we have to stop our own rampant behavior. Frances Crowe has a sign that says "Do our lifestyles demand war?" Sure there are greedy people in government and corporations, but they are just taking advantage of the situation. I don't think they are the cause. Travelling to DC is part of the machine. Yes, I support the general thrust that we need to stop all the violence, but I think the analysis is too shallow for my own taste.

**Geoff Huggins, VA** – I believe that this sort of action is necessary – that is, an ongoing, civil disobedience and resistance. It is time to go beyond one-shot rallies that make

participants feel good, but do nothing for real change. Indeed, we need something like Egyptians did. The big question: Will this October 6th event be sustained? God, I hope so, but remain skeptical. That said, I'd vote for NWTRCC to endorse this action. If the protest fades, too bad. If it unites people and sparks an ongoing resistance and becomes sustained, it is the type of thing that I believe NWTRCC would want to be a part of.

**Ruth Hyde-Paine, CA** – I have no objection to endorsing the actions in DC. The tone of it is not my style, though. I liked John Woolman's efforts to free the slaves as it was an effort to love and reach the souls of the slave holders. He held all people in love. I don't like the quality of looking on all corporations and corporate execs as bad. Corporations are full of many sorts of people. Some of them have a world view and are interested in improving the world. I address my concerns about corporate behavior by supporting the efforts of the Interfaith Center on Corporate Responsibility, [iccr.org](http://iccr.org). That good organization is skilled in dialoging with corporation folks.

**Joe Maizlish, CA** – What practical meaning does endorsement have in this situation? Pretty ambitious commitment (or overblown rhetoric) that strains credulity and harms credibility: "we will NONVIOLENTLY resist the corporate machine until our resources are invested in human needs and environmental protection instead of war and exploitation." How about leaving endorsement to the affiliates, thus getting exposure for the local groups doing the endorsing and raising awareness of those reading the endorser list that wtr is primarily local and accessible.

**Robert Randall, GA** – This is not our usual list of organizations whose actions we endorse, but that's OK: it wouldn't hurt to expand our network of *compadres*. The call is not our usual language and smacks of revolutionary romanticism. Nevertheless, why not endorse it? We would bring to the table the truly revolutionary act of not paying for the wars. Our voice needs to be in the mix.

*If you plan to come to the October actions, please let the NWTRCC office know: [nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org), 800-269-7464. We will expect to have a literature table and as visible a presence of war tax resisters as possible. Per Ken's suggestion, we'll try to schedule that meetup, and per Joe's, local groups should consider endorsing also. See the website [october2011.org](http://october2011.org). ▼*

## “Go Forward Without Fear”

continued from page 1

profit or manifestation of wealth, so there was nothing for them to get. I think I went about 15 or 17 years not filing, and then I was indicted and prosecuted. It's a misdemeanor, so if it is a protest, part of an ideology, the bar doesn't strip you of your voice. So I was prosecuted. They can only go back 5 years as I understand it.\* I'm not an expert – I suspend reality as it comes to IRS.

So I went to camp at Lompoc [federal prison in California] and walked the walk around the circle and talked with the prisoners and found out that I like federal prison camp in that respect. It's like locking a doctor who likes to practice medicine in a hospital. I could do writs and appeals and things I've never done before: marriages and divorces, bankruptcy and contracts, and all kinds of civil matters. It was exciting to take a seat somewhere and hear the stories and give them your best hopes and get into the law library. If it required letters or if it required filings, I could get my office to help me on that.

So I didn't come to fear or have any antipathy toward being incarcerated. It was for me a positive experience. I continued to practice, and I found the inmates to be, in terms of interpersonal relationships, fascinating. They were exciting. They were antiestablishment. They were cutting edge.

They had dared to be independent minded. Everything on the outside that I encountered sometimes was materialist and bourgeois. Although many are in for crimes of greed, many aren't and don't deserve to be there. There's great intelligence and creativity in the prison system. So I looked forward to it, and every decade I got prosecuted. It's only a misdemeanor, it's not moral turpitude. I go to prison, I do my work, and I come out.

At the same time, I have no insurance. I have no checking account. I have no money in the bank. All those things made me free at one level. I didn't fear. A letter came earlier this week, a big fat letter that they are gonna try to garnish something. I don't even read them, but it's like a threatening-type letter. I filed it appropriately, as you know, in the waste basket.

We know that all of the major corporations pay little or no tax. They make billions and billions of dollars, and the tax falls on the working class. And the corporations, if they are in some way maneuvered into paying any tax whatsoever, they pass it on to the consumer. So it really falls on the backs of the working class.

...I consider myself a free man. I'm not going to submit to the authority of corporate America. I don't want my children killing for oil. I'm not going to support armaments that benefit, ultimately, corporate America. So I think it's like a fundamental, real resistance.

It was said in the 60s, maybe by Joan Baez and others: if 10% boycotted the tax we could turn things around. ...Take away their money and things will change.

**Editor's Note:** Serra was asked to add some comments later in the program, including:

It was e.e. cummings, I used to love this when I was an early teenager about a conscientious objector [“i sing of Olaf glad and big”]. There was one line, “there is some shit I will not eat,” that reverberated in my social conscience since probably age 12. There comes a point when there is something out there that we have to reject ultimately, and we have to throw ourselves on the wheel to stop it – even if the wheel devours us.

The boycott of taxes is so strong, so potentially powerful, that I guess I am urging other people to go forward without fear. We are right. War is wrong. We are approaching the totalitarian state. Take from them their finances, and we take their strength. Eliminate the nexus between corporate wealth and industry and politics. In this era there is so much to protest against, and tax is a very salient part of that. ▼

*\*Editor's note: With nonfiling there is no statute of limitations, but for practical reasons, the IRS may not choose to go back beyond 3-5 years.*

*Thanks to Jay Sordean, Northern California War Tax Resistance, for the DVD of Serra's talk, which you can watch on the NWRCC website. For more information about his law practice, see [pier5law.com/j-tony-serra.html](http://pier5law.com/j-tony-serra.html).*

Please join us for the next

# War Tax Resistance Gathering

November 4–6, 2011 · First Central Church of the Brethren · 103 N. 13th St., Kansas City, Kansas

- How-to workshops
- Group discussions
- Skills sessions
- Organizing brainstorming
- Good talk, good food, and good fun!

The gathering will start with dinner on Friday. The National War Tax Resistance Coordinating Committee holds its open business meeting on Sunday morning from 9 a.m. to Noon.

There's a busy activist community in Kansas City, and these days much of their organizing efforts are going toward protests at the site of the new Honeywell plant in Kansas City, MO, that will make non-nuclear parts for nuclear weapons. This plant is a key component of the Obama administration's nuclear complex “modernization.” Two other plants are part of the plan: a Chemistry and Metallurgy Research Replacement Project at Los Alamos, NM, which is under construction, and a new uranium processing facility in Oak Ridge, TN, is near approval.

*More details and registration information are coming soon, or contact the office for a brochure.*

*We will participate in a protest of the new Honeywell nuclear plant, so stay tuned for details!*

Photo by Joshua McElwee, National Catholic Reporter.

Mutual Aid

# Penalty Sharing Community of Iowa Peace Network

By Christine Sheller



The peace and justice community in Iowa has long been supportive of one another. Because of the Penalty Sharing Community (PSC) at Iowa Peace Network based in Des Moines, Iowa, peace activists have a resource of financial support when they accrue penalties for resisting taxes, participating in civil disobedience or in non-violent direct action. Through the PSC, the cost of a person's or family's penalty can be defrayed by almost 100%. This is possible because a community of almost one hundred people have come together and committed to help each other with their fines.

The Penalty Sharing Community (PSC) was started at Iowa Peace Network in December 1983 to help persons who received penalties for war tax resistance. A mailing list was created and has been maintained for over 25 years of people who are willing to step up and help their neighbor when they have been penalized for choosing not to pay taxes going to fund the military and arms.

Members are war tax resisters themselves or may simply be supportive of war tax resisters. Over the years, members of Iowa Peace Network, an organization created to foster relationship and cooperation of peace activists in Iowa, expanded their support to include fines for civil disobedience and non-violent direct action related to war resistance.

How the PSC works: a person with a penalty for their actions writes a letter of

request to Iowa Peace Network. Iowa Peace Network approves their request, and in turn sends notice by postcard or email to all PSC members, notifying them of the request. They are notified of their share of the total amount, which, of course, is figured by dividing the total cost which is being requested by the almost one hundred members. For example, for a community of 100 persons and a penalty of \$200, \$2 would be requested of each person. IPN will also add into the amount requested its costs for printing and mailing. These costs are minimal. IPN then collects the donations sent in over the next month and sends a check to the individual or family for that amount.

The PSC was activated twice in the last year and a half for several committed, faithful, and courageous peace activists. In January 2010, \$527 was raised for a husband, and wife who were longtime peace activists

and war tax resisters when they received penalties from the IRS, and in January 2011, \$1,115 was raised to help a longtime war resister with fines and court costs for her nonviolent civil disobedience against the war in Afghanistan, including sit-ins at her senators' offices. Iowa Peace Network thanks the membership of the PSC for their faithful support of these laborers for peace. Thank you, too, for letting us share our story with you!

If you have questions or comments about the Penalty Sharing Community, you may email [iowapeacenetwork@gmail.com](mailto:iowapeacenetwork@gmail.com) or call (515) 255-7114. ▼

*Christine Sheller is the Coordinator of the Iowa Peace Network, a NWTRCC affiliate.*

*The War Tax Resisters Penalty Fund, PO Box 25, N. Manchester, IN 46962, [nwtrcc.org/wtrpf.php](http://nwtrcc.org/wtrpf.php), operates nationally in a similar manner. Contact them to be added to the mailing list.*



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