More Than a Paycheck REFUSING to PAY for WAR

Ausgust | September 2014



31 Years of Resistance

Notes from the NWTRCC Office The Struggle Continues

By Ruth Benn

Thinking about the world today and some of the recent calls and emails to the NWTRCC office, the expression "la lucha continua" came to mind. For the heck of it I typed the expression into my search engine, and the first entry turned out to be worth mentioning: La Lucha Continua:

a talking mural in San Francisco. Online you

can click on each face to read about or listen to a statement by that activist. Many of those depicted will be familiar from the last 100 years of struggles for freedom, justice, and peace.

The mural does not include war tax resistance, but in this time of so much war and killing, the



The talking mural in San Francisco, or online at freedomarchives.org/La_Lucha_Continua.

stories of so many of you can be on our own, imagined talking mural. Often the subjects are not flashy, but each represents a struggle on the continuum – a little more pressure on the arc bending toward justice that Martin Luther King Jr. envisioned. The callers below may not mind being public, but it's a random sample so we'll keep it anonymous. If you would like to support any of them with your relevant experience, contact the NWTRCC office to be connected.

Colorado: A freelance resister called to talk about the ins and outs of paying or not paying into social security. Many war tax resisters (WTRs) are struggling with this, knowing the money helps support the Pentagon through loans and investments but wondering what they will live on later in life. Talking it out based on individual motivations and circumstances can be helpful.

Wisconsin: A WTR who makes a living off a small business has managed to live outside the system for decades, not filing or paying. Now the state tax office (not the IRS) is closing in, and he's feeling the pressure. Along with federal taxes to the Pentagon, he knows that some of his state taxes are going to the National Guard and is adamant that he will never cooperate, never pay. "Just look at the world! How can I pay for that?" He's calculating whether to move or restructure his business somehow.

Ohio: A WTR put a war tax credit on his tax form to zero out any taxes due and received a warning letter to refile or risk a frivolous penalty of \$5,000. He's choosing to refile and hopes to avoid the penalty.

Massachusetts:A longtime resister faces a levy on one of his part-time jobs. He's working on calculationsto get his pay below the levy amount.continued on page 6 (Green State)

Make Haste Please

This note just arrived at the NWTRCC office from some new friends in Maryland:

his small donation is given in honor and celebration of the crucial work of Peter Goldberger and all peace activists. Use it now, make haste please. Now – more than ever – it is critical to build peace. How do we volunteer and serve in the best way possible?"

Attorney Peter Goldberger has been an advisor to war tax resisters for decades, since his work with conscientious objectors during the Vietnam War. We are grateful for his help and guidance and take this opportunity to acknowledge his contribution to our network over the years—at the same time his work as a criminal appeals attorney keeps him very busy.

The more difficult aspect of our friend's message is how do we "make haste" toward peace?

More and more creative outreach has been suggested. We've invested in online outreach and social media. NWTRCC's May meeting approved \$4,000 to produce and give away more literature and send people to speak or table at conferences and gatherings of all types. Call if you can help with this. We also have flyers, including for Gaza demonstrations and Hiroshima-Nagasaki days, you can download and use at *nwtrcc.org/downloadables.php*.

More Than a Paycheck REFUSING to PAY for WAR

Editor Ruth Benn *Production* Rick Bickhart *Printing and Mailing* Lakeside Printing Cooperative Madison, Wisconsin *Printed on Recycled Paper*

More Than a Paycheck: Refusing to Pay for War 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 are \$15 per year.

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Many Thanks

To everyone who has donated recently and especially those who responded to our July "Celebrate Thoreau" online appeal, and special thanks to these groups for affiliate dues payments:

Nonviolence International Voices for Creative Nonviolence War Resisters League

Counseling Notes

Updated Materials

Thanks to volunteers in our network, we are in the process of updating the "Practical War Tax Resistance" series this summer. New versions will show up on the website first; #5, "Low Income/Simple Living As War Tax Resistance," was posted some weeks ago, and #1, "Controlling Federal Income Tax Withholding," was just updated at *nwtrcc.org/publications.php*. We can still make changes if you notice something that was overlooked.

The next step is to make the booklets available for e-readers to order off our website. We will produce new print versions, but generally NWTRCC's print publications are not selling very rapidly anymore, in large part because our groups are less active than in the past. Your input on which print resources are most important to you is always useful.

Unemployment

A nonfiling resister asked recently whether receiving unemployment would trigger new IRS interest in him. Looking into this question it came to our attention that if you have a tax debt the IRS can take 15% off the top of your unemployment benefit. Until a few years ago, unemployment was exempt from levy, and we apologize for not noticing that sooner.

As to the original question, another WTR weighed in with his unemployment experience: I'm a nonfiler and was on unemployment for a while several years ago. When I signed up I chose the option to not have taxes automatically taken out. After the tax year ended I did receive a W-2 form showing the amount I was paid in benefits, so yes you will be on the radar. I also received a letter at some point from the IRS wondering where my return was. I think the max they would pay at the time was about \$250/week, which comes out very close to the \$13,000/year mark where a single person starts to owe taxes [assuming some deductions], if I remember correctly. Therefore, unless you are on unemployment for a whole year or end up getting a job and making more income that year, it is unlikely you will owe any tax on it, but it will still get reported...

If you have an experience where receiving unemployment triggered new interest from the IRS, please let us know.

More On Social Security Applications

While some resisters have found the process fairly easy, one of our New England friends had this to say after her phone interview:

My gosh, the intricacies of it and the shenanigans about it, and about Medicare – how dare they say if you don't start buying Part B every month as soon as you're 65 it will cost you double for the rest of your life??!! How dare they DECIDE FOR ME when it's appropriate that I retire, and base payments on that? Especially the part THAT'S GIVING ME MY OWN MONEY BACK! How dare they stop payments when someone is in jail – what if they're

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Network Updates

We note with sorrow the recent deaths of two friends:

Lou Waronker, Brattleboro, Vermont, died on July 14 after a few years of declining health. Lou was active in the civil rights movement, draft resistance during the Vietnam War, and with Pioneer Valley War Tax Resistance for decades.

Roy Prockter died on June 21 in England. He was a Quaker and longtime war tax resister, and last year took on the task of establishing Conscience and Peace Tax International in England.

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.

Book Review

The Debt Resisters' Operations Manual A Project of Strike Debt

By Elizabeth Boardman with additional comments on a few chapters by other WTRs

ver the last thirty years, as wages have stagnated across the country, average household debt has more than doubled. Increasingly, we are forced to take on



debt to meet our needs – from housing, to education, to medical care. The results – wrecked lives, devastated communities, and an increasing reliance on credit to maintain our basic living standards – reveal an economic system that enriches the few at the expense of the many.

Originally published in September 2012, the *Debt Resisters' Operation Manual* was written and edited by a network of activists, writers, and academics from Occupy Wall Street. The 2014 edition includes a chapter on "Tax Debt: The Certainty of Debt and Taxes," that will interest NWTRCC readers. The section on "Resistance Strategies" references NWTRCC publications and information.

The *Manual* is for debtors everywhere to understand how the system really works, while providing practical tools for fighting debt in its most exploitative forms. In this little paperback book, you'll find detailed strategies, resources, and insider tips for dealing with some of the most common kinds of debt, including credit card debt, medical debt, student debt, and housing debt. The book also contains tactics for navigating the pitfalls of personal bankruptcy, and information to help protect yourself from credit reporting agencies, debt collectors, payday lenders, check cashing outlets, rent-to-own stores, and more.

In addition to tax debt, new chapters in the updated edition cover sovereign debt, the relationship between debt and climate, and an expanded vision for a movement of mass debt resistance.

Elizabeth Boardman is on NWTRCC's Administrative Committee and lives in Davis, California.

Chapter 2 - Credit Card and Automobile Debt: On the Road to Nowhere

Having this book available a few years ago would have been helpful to me. Instead I learned the hard way about the use and abuse of credit cards. Some of these lessons are in the *Manual*, some add to its helpful information.

- 1. If you need a credit card and have one that doesn't charge annual fees and limits charges like late or over limit charges, stick with it to make purchases that you can pay *in full* three weeks later when you get your statement.
- 2. Keep track of your credit card's usage online or by calling in to check on recent charges.
- 3. Be aware that companies like Chase offer multiple credit cards. I was

told that the creditors wouldn't attempt collection on debts under \$5,000, but when I settled with Chase on the largest debt, they attempted to get me to pay more to settle the smaller debt as well since they owned all the cards.

- Don't authorize any other users! Creditors hold the primary cardholder responsible for any and all debt incurred – even if the other user is using your card deceitfully.
- 5. Don't pay if you can't. Your credit score will eventually suffer, but you need to keep money to live on. Some creditors offer a protection service that suspends your payments if you are in a crisis or cancels your debt if you become disabled. This protection may be worth your money. After a couple months of not paying, you'll start getting lots of calls and can negotiate to pay off a low percentage of the debt. Avoid letting your debt go to a collection agency if possible since you may risk court charges in addition to everything else.
- 6. Income tax consequences: The "forgiven" debt written off by a settlement becomes regular taxable income, and you will get a 1099 for the tax year in which the creditor recorded your "phantom" income. — S.B., Kansas

Chapter 4 - Student Debt: Foreclosing on the Future

This chapter discusses the commodification of higher education and informs us that the overall costs of a college education have risen by over 1100 percent over the last three decades. The authors explore how these increased costs and the resultant student debt were created, who the profiteers are, and how debtors can survive. Underemployment, demographic analysis of debtors (81% of Black students leave school with debt, while 64% of White students do), consequences of defaulting on student loans, strategies to avoid default, and resistance tactics from both at home and abroad are also discussed. Readers will benefit from plainly written explanations of the student loan industry and its manifestations in academia, in state and federal government, on Wall Street, and in other contexts.

— Jason Rawn, Maine

If you think providing free public education sounds like pie in the sky, it would probably cost way less than you think. By our estimates, the total amount of new money necessary is less than \$13 billion a year. That's a lot of money, to be sure, but within the scope of the federal budget it is less than 0.1% of yearly spending...

- Debt Resisters' Operations Manual

Chapter 11 – Strategies for Survival: Living on the Margins of the Debt System

This chapter gives practical tips for people who "live at the margins of the credit and banking systems." It contains specific examples of how people can get basic needs met (food, clothing, shelter, healthcare, education, and

continued on page 7 ⊖

Tax Resistance Ideas and Actions

Actions and Redirection

At this writing tax day and cooler weather seem like a distant memory, so we will spark yours by continuing with some new reports or those that did not fit in our previous newsletter.

Boston, Massachusetts

New England War Tax Resistance solicits grant applications each spring and gathers to make their distributions decisions after tax day. This year they redirected \$6,250 to seven groups: Prison Birth Project, the Beantown Society, Project Hip-Hop, and WUAPL (Worcester Unemployed etc.), to Grace Ross's anti-forceclosure group, to the City School, and to the Youth Justice and Power Union.

Chicago, Illinois

It was cold (about 40 degrees) in Chicago on April 15, but despite that we had a spirited war tax resistance demonstration in Federal Building Plaza. The annual event with speeches, singing, leafleting with WRL pie chart, penny poll, signs and banners was joined by several Chicago-area peace organizations and a north side Unitarian Universalist group.

— Brad Lyttle, Chicago Area War Resisters Support Committee

Update on the WTR Film Project

Paula Rogge and Jerry Chernow of the Madison (Wisconsin) Area Alternative Fund are working on a film project that NWTRCC agreed to sponsor at our May 2013 meeting. Here's their latest update and request for help.

We have attended and filmed at the Veterans for Peace Conference in the summer of 2013, the New England Regional WTR conference in the fall of 2013, and the NWTRCC gathering in May 2014. We have conducted approximately 20 interviews of WTRs, including those who have redirected taxes and faced seizures of homes and property and those who have chosen to live below taxable income.

As for our goals, we plan to edit these interviews so that excerpts can be viewed on-line this fall on the NWTRCC website. We plan to go on the road this fall to conduct more interviews and get footage of WTRs providing hospitality in Catholic Worker houses, living in homes they built, eating from gardens they planted and relying on sustainable energy sources. We also want to film resisters doing counter recruitment in the high schools and participating in anti-nuclear weapon, anti-drone and antiwar protests. We hope to interview the Peace Tax Fund bill director, one of the bill's



It was a rainy and cold day but a hearty group persevered with the annual march from the IRS to the general post office in Manhattan. Nydia Leaf of the Granny Peace Brigade said, "Considering the ever present threat of a pelting downpour that day, this was a respectable showing. And the flyers at the IRS office were better received than in years past." Photo by Ed Hedemann.



Santa Rosa, CA

John Boles, Anita LaFollett, and George Houser were part of a team of ten who passed out flyers at the Santa Rosa main post office on tax day. They also set up a Penny Poll a few days later at their retirement center's 30th birthday celebration. Photo by Ruth Hyde Paine.

Tax Resistance Ideas and Actions

congressional sponsors, and experts on the history and legal aspects of war tax resistance. We plan to interview an IRS official (if they are willing).

With this additional footage, we would like to edit a 60 - 90 minute film. We are planning to apply to Indiegogo for crowd-funding to help pay for our road trip and film editing costs.

What we need: We are looking for one or more volunteers to travel with us this fall to help set up lights, microphones, and camera, ask the prepared interview questions and keep track of interviewee releases. We would love to get help setting up a website. Donations of lodging and food when we are on the road would be greatly appreciated.

Please give us a holler if you can help or have questions, suggestions or advice!

— Jerry Chernow, 608-257-2554, jerry@lakesidepress.org
 — Paula Rogge, 608-577-1721, paulaannrogge@yahoo.com

Save the Date

29th annual New England Gathering of War Tax Resisters and Supporters, October 3–5, 2014, The New School, Kennebunk, Maine. Contact Jason Rawn, *rawnjason@gmail.com*.



King of Prussia, Pennsylvania

Brandywine Peace Community and the Delaware County Peace Center were out on tax day leafleting and carrying signs with the message "Taxes for Need Not War and Greed." The *Delaware County Times* featured the protest on April 16 with a photo of WTR Paul Sheldon looking determined but a bit cold and damp. On Good Friday they took their signs to the Lockheed Martin facility in King of Prussia (photo) to protest the largest war profiteer in the United States and especially Lockheed's business in drone technology. Photo by Steve Tawa, CBSPhilly.com.

Resources

Podcast #1

NWTRCC's first ever live, online discussion, called "War Tax Resistance for a Better World," was recorded in March. Three panelists talked about how and why they do war tax resistance and how their actions contribute to creating the world they want to live in. Now we have a complete podcast version for your listening pleasure and to start off our occasional podcast series, "War Tax Talk." To listen, find the link at *nwtrcc.org* (right column). Subscribe to the podcast feed by adding *feeds. feedburner.com/WarTaxTalkPodcast* to your RSS reader. Send suggestions for podcast/Google Hangout topics or promotion ideas to Erica Weiland, *wartaxresister@nwtrcc.org*.

Books Available from NWTRCC

The Debt Resisters' Operations Manual, a project of Strike Debt! – *\$15.00*

99 Tactics of Successful Tax Resistance Campaigns by David Gross – \$18.50

The Price of Freedom, Political Philosophy from the

journals of Henry David Thoreau, edited by David Gross – \$16

A Persistent Voice: Marian Franz and Conscientious Objection to Military Taxation, edited by David R. Bassett, Steve Ratzlaff, and Tim Godshall – Sale price: \$5.00

Please add \$3 media mail postage or \$5.50 first class per book.



The Mentor Series Bookmarks

Five bookmarks adorned with photos of Maurice McCrackin, Wally Nelson, Ralph DiGia, Eroseanna Robinson, and Juanita Nelson and an inspiring quote. Printed on recycled stock with soy ink. (1.5" x 7") Set of 5 - \$3, 2 sets for \$5 (includes postage and sold by set only).

To order send a check made out to NWTRCC to PO Box 150553, Brooklyn, NY 11215, or pay online through Paypal (use the comment section to list your order or send an email). Call **(800) 269-7464** with questions or for a resource list by mail.

Arrian Franz and Conscientions bilitary Taxation

War Tax Objection for Peace and Justice

National War Tax Resistance Gathering and Coordinating Committee Meeting

Earlham College, Richmond, Indiana November 7–9, 2014

Please plan to join us for a weekend of talks, workshops, discussion, and sharing in Indiana this November. The weekend is hosted by the Earlham School of Religion, and we are grateful to Lonnie Valentine, Professor of Peace and Justice Studies, for coordinating the logistics and program. If you arrive early, Professor Valentine will be giving a talk on Friday afternoon at 4 pm on "Quakers and the War Tax Concern: Unfinished Business?" The gathering officially begins with registration at 5 pm and dinner at 6 pm in the School of Religion dining room. The evening speaker, Joanna Swanger, will present on "How Social Change Happens." Workshops during the weekend include beginner and advanced war tax resistance; sessions with Jack Payden-Travers of the Peace Tax Fund Campaign and Maria Santelli of the Center on Conscience and War; David Gross presenting stories from his book "Quakers and the War Tax Concern"; and "Economic Disobedience" with a focus on student debt.

Those planning to fly should arrive at the Dayton (Ohio) airport. We will arrange for transport to Richmond; please ask NWTRCC about arrival times so that we can do group pick-ups. Greyhound serves Richmond. Housing will be in a guest house near the campus or with local hosts.

More information and a registration form are online at *nwtrcc.org/ meetings.php*, or contact the NWTRCC office, *800-269-7464*, for a form and details by mail. See you there! •

The Struggle Continues continued from page 1

Oregon: A mother of a 4-year-old has chosen not to give her child a social security number. "Let him make that decision when he's old enough," she says. Meanwhile, a small, monthly inheritance payment has pushed her income to a taxable level, which she wanted to avoid. She can't lower her income with the Affordable Care Act subsidy and can't take child credits unless she files and shows a social security number for the child. She's looking for ideas from other parents with a similar quandary and is considering community living options.

A tax resistance campaign can change the course of history...

...if it learns from the lessons history has to teach.



http://sniggle.net/99Tactics/

Paid Advertisement

New York: A telephone tax resister has called a few times in recent months about trying to get his company, Frontier, to honor his resistance and credit his account for past due excise tax. He has used information from our *hanguponwar.org* website in his many calls to "customer care," but they have no idea about excise tax refusal or get it confused with tax exemptions. One Frontier agent finally sent him a form that indicates they have a policy for refusal to pay the federal tax, so he'll try sending that in to see if it resolves the situation.

Montana: A nonfiler since 2001 found a card on her door from an IRS agent asking her to call the agent. Letters and demands from the IRS – and a good amount of stress – followed. Because she is low income now, she has decided to go on an installment plan to clear her account and hopefully stay below taxable levels in the future.

Washington: A WTR for the past few years got her first notice from the IRS for 2013 taxes just a couple weeks after filing. After another few weeks a notice of levy was sent for a bank account she had closed some time back. IRS notices came quickly but they got no revenue in return.

Wisconsin: A long time WTR who works as an independent contractor found out the IRS is demanding that the agencies that hire her treat the levy as a continuous wage levy. Contractor levies should be one-time only, but the IRS power to bend its rules and to intimidate employers is great. With the help of a lawyer she plans to fight this interpretation of the levy.

These individual struggles do add up, but it can be hard to feel like you are part of something bigger when an envelope from the IRS arrives. In these times when we desperately need to "make haste" toward peace (see p.1, right column), one might question if fighting a phone company over a small amount of phone tax pushes us any closer to our goal. Maybe it helps to remember a favorite Pete Seeger story about teaspoons of sand that will add up and tip the balance. For WTRs that 50 cents of phone tax withdrawn from the system is our grain of sand. As antiwar organizers we are open to all ideas to make those grains add up a lot faster though.

Book Review continued from page 3

transportation) without much money or access to credit. The chapter covers a range of tactics: from dumpster diving and squatting, to applying for government aid, to finding freebies on-line, to avoiding a credit check when trying to rent housing. These tips would be useful to review for anyone embarking on (or deepening) a practice of simple living as war tax resistance (see also NWTRCC's "Practical Series #5" on that topic).

— David Gross, California

Chapter 14 - Climate Debt: An Overdue Balance

When we think about debt, we have to think about what debts are counted and what debts aren't counted. As we criticize them, we count the debts the IMF and World Bank impose on the third world. Yet there is no legal system to count or repay the debts incurred by first world countries

Profile continued from back page

Since I have been resisting since 1998, I have had the pleasure of watching some my debt due to the IRS dissolve when it hit the ten year statute of limitations. For war tax resisters who file, the IRS has ten years to collect or begin court proceedings, or the tax is no longer collectable. I must admit, there was a sense of accomplishment in passing the ten year mark. Having the taxes due from my first year of resistance rescinded in 2009 was like receiving a reward for my continued commitment.

Each year, Casa Maria sponsors a tax day demonstration in Milwaukee. We often risk arrest, though I have not been arrested in a tax day demonstration for about three years. Early on in my involvement, we always protested in front of the IRS office in downtown Milwaukee, but a few years ago they moved to a more discreet location. Since then we have tried to become more creative. On tax day 2011, I was arrested with four others at the office

who exported so much of the third world's resources without compensation. Climate debt is the costs of dealing with climate change that are disproportionately borne by third world countries, such as the incredible costs of the typhoons in the Philippines (also the site of a lot of U.S.-funded colonization and military spending). Carbon emissions are one way that we can assess the amount of this climate debt, but we also need to generally adopt a more harmonious relationship with our planet and its limited resources. — Erica Weiland, Washington

The Debt Resisters' Operations Manual *can be read for free online at* strikedebt.org/drom. *The paperback version (published by PM Press/Common Notions; 256 pages) is available from the NWTRCC office for \$15 plus*

of then recently elected U.S. Senator Ron Johnson. As a tea party candidate, he has a passion for reducing the federal budget. He states that all options are on the table, but he refuses to promote any cuts to the military. How can the federal deficit be seriously addressed if the largest portion of the deficit is left unchecked? This past April we held a vigil outside a local Army Reserve base in Milwaukee. Our message: "Fly Kites! Not Drones!" It was a little too windy to actually fly kites, but we prominently displayed a kite and one of our group was interviewed by a local NPR affiliate.

\$3 media mail postage (\$5.50 first class).

After almost sixteen years of war tax resistance, I have no regrets and many fond memories. I not only feel good every time I see a paycheck without any federal income tax withholding, but I know that that second grader who wanted to live out the story of the Good Samaritan would be very proud.

Counseling Notes

continued from page 2

proven not guilty, what if they're in jail to protest illegal actions of the IRS? or the federal government?

And in a slightly calmer mood she added:

I'm going to keep track of how long it takes me to get my actual dollars back in social security payments, and after that the rest is "gravy." The person on the phone was mostly interested if my years without any social security contributions could be explained logically. She used that word a number of times, asking me and assuring herself, it seemed, that those zeroes, and no numbers at all for the past three years, were "logical." Some health problems plus caregiving for my folks were all the reasons she needed. I did not mention additional reasons. She said I was a textbook example of some of the kinds of tax records she had to explain to her students!

Installment Plans and Settlements

While our focus remains on refusing to pay the IRS, we do hear from a number of people who have decided for one reason or

another that they have to settle their debt (you can always start resistance again one day). Steev Hise wrote a good piece on Offers in Compromise in our December 2012 newsletter. It's still online (go to our newsletter page and find that issue on the "past issues" list) and good to read if you or someone you know is considering that option. Some people call and want a referral to an accountant to help them deal with the IRS. We do not keep a national list and suggest that people ask for referrals from their friends or progressive organizations in their community. One resister found the accountant to be very expensive and recommends dealing directly with the IRS; he figured he ended up making the same deal with the IRS and saved the cost of an accountant. Another was relieved to have the accountant handling the negotiation because she found it very stressful. Generally we recommend that if you decide to make a deal with the IRS it is best to keep to it or problems can get bigger. We just heard from someone who is choosing to stop paying on his agreed plan, so perhaps in a future issue we will report on how that's going.

Profile

Being Neighborly

By Lincoln Rice

nd who is my neighbor?" A scholar of the law asked Jesus this question, and he Good Samaritan (Luke 10:25-37). The Samaritan (an outsider) aided a victim of a vicious robbery after pillars of the religious community had ignored him. I was taught this story as a second grader in Catholic school, and it remains a vivid memory. Often putting others before ourselves, the teacher told us, was the moral of the story. After being picked up by my mother for the car ride home, she asked the mandatory question: "Did you learn anything in school today?" Most days I responded, "No," and was probably thinking about trying to get to the televi-



Courtesy of Lincoln Rice.

sion before my sister when we got home so that I could watch the cartoons I enjoyed. On this particular day, I was so enthralled by the importance of putting others first that I was glad she asked what I had learned. In retrospect, I might have starting sharing even before she had had a chance to finish asking. "We learned the parable of the Good Samaritan. Everyone is our neighbor and we often have to put the needs of others before our own needs."

That child version of me searched for different ways to bring that story to life in my own daily living. In high school, I came across *The Long Loneliness*, the autobiography of Dorothy Day, who co-founded the Catholic Worker movement. Before reading that book I can remember questioning American military policy, but lacking any pacifist role models, my thought lacked concrete form. Dorothy's strong connection between her faith and active nonviolence was the example I needed. In fall 1998, during my senior year in college, I moved into Casa Maria, the Milwaukee Catholic Worker. I had read about war tax resistance from Dorothy Day, but now I was living with people who practiced it. Now I had the theological foundation and the resources with which to implement war tax resistance. So beginning in spring 1999, I refused to pay the balance of my federal income taxes, started engaging in W-4 resistance, and began to redirect those taxes.

From 1999 until 2007, there were years when I was below the taxable limit and years that I owed

some money but refused to pay. In 2007, I married Laura. We have a mixed marriage of sorts. We have always filed jointly, but only I employ W-4 resistance. In other words, she pays but has permitted me to file our forms without my portion of our federal income tax. As such, she is still legally liable, but this is a reality with which she is comfortable. As Laura is fond of saying: "If I ever become uncomfortable with the collection process, I can always write a check." For the time being, each time we read about a drone attack that kills a family on the other side of the planet, we both feel good about our current strategy. To this point, we have only had our Bush tax rebate and state income tax refunds seized, but it is likely that at some point we will have our wages garnished.

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NATIONAL WAR TAX RESISTANCE COORDINATING COMMITTEE

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