

IF YOU WORK
FOR PEACE



STOP PAYING
FOR WAR.

More than a paycheck

NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

December 2008

Support, Business and Fun in Eugene

NWTRCC had an excellent weekend gathering and meeting in Eugene, Oregon, November 7–9. Not only were there more than 50 people for Friday night and Saturday's mini-conference on war tax resistance, but 40 people came to Sunday's business meeting! We used up just about every inch of space in the room that host Peg Morton thought would be plenty big for our usual 15–20 attendees. New, isolated, worried, or just plain long-term resisters expressed gratitude for the peer support during the weekend.

Kathy Kelly of Voices for Creative Nonviolence (a NWTRCC affiliate) spoke Saturday night at the University of Oregon Cultural Forum. Kathy is a long time war tax resister who has traveled frequently to conflict zones and been jailed for numerous non-violent actions. Her stories put a human face on people effected by U.S. policy from the Middle East to the Midwest. Earlier in the day Kathy led us in a series of role plays with many of us taking the role of Iraqi family



It's ok to play too. Kathy Kelly and Solomon Martinhorst have some fun during the Eugene gathering. Photo by Ruth Benn.

members who are presented with impossible choices every day. "Should we go hungry or risk working for U.S. occupation forces?" Kathy finds these role-play workshops to be a powerful way to help people understand the repercussions of U.S. foreign policy.

Susan Quinlan of Northern California War

Tax Resistance also led the whole group in activities that she finds work well in high schools when talking about budget priorities and militarism. Her "Military Spending Cookie Toss" is modeled on True Majority's cookie video at truemajority.org/oreos.

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Is "Frivolous" Getting Serious?

Since August, the NWTRCC office has heard from about six people who have received an IRS warning letter that they may be subject to a \$5,000 frivolous penalty because of "the position you have taken" when filing a 2007 tax return. All had filed an honest return, and some paid part of the taxes shown due. All enclosed a letter with their return stating reasons of conscience for refusing to pay the total shown.

A couple months after receiving the warning letter and after complying with the IRS demand to refile and pay the tax in full, one couple received notice that they were each being slapped with a \$5,000 fine. This was quite a shock for first-time resisters. Clearly the IRS was out of bounds in imposing the penalty (especially \$5,000 each since they had filed jointly and the penalty is supposed to be "per return"). The couple immediately

called the IRS to complain, filed a complaint with the Taxpayer Advocate office, and contacted their Congressperson's office. They have since heard that the fine has been lifted, and that the Taxpayer Advocate office was helpful in that process, but the stress that resulted is hard to get over.

The IRS still maintains that the couple's return was "unprocessable." IRS regulations

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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.

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Bicyclists Get Recognition

The Emergency Economic Stabilization Act of 2008 includes a provision for tax years beginning after Dec. 31, 2008, that adds “qualified bicycle commuting reimbursements” to the list of transportation benefits (using a commuter highway vehicle, transit pass, or qualified parking) that are not included in taxable wages. Employer reimbursement in a calendar year is limited to \$20 per month multiplied by the number of “qualified bicycle commuting months” during the year, which means any month during which an employee: (1) regularly uses the bicycle for a “substantial portion” of the travel between the employee’s residence and place of employment, and (2) does not receive any other qualified transportation fringe benefit.

—*RIA Payroll Guide Newsletter*,
10/24/2008, Volume 67, No. 22

Witness Fees

Should you be summonsed to a meeting with the IRS, or if the IRS summonses a third party about your case, be sure to ask for (or demand as needed) a reimbursement form. The IRS is not forthcoming about the fact that they are supposed to cover expenses for travel to such required meetings. Ask for the form titled “Claims for Witness Attendance Fees, Travel, and Miscellaneous Expenses,” Standard Form 1157 (Rev. 4–80). This is only for meetings where a summons has been issued, and it can be filled out when you are at the meeting.

A Novel Defense

Charles O’Byrne, an aide to the Governor of New York, is in trouble for having not filed his taxes for years — to the extent that he’s now in the hole to the tune of about \$300,000. His attorney suggested, in all seriousness, that his client may be suffering from something called “non-filers syndrome.”

Socially Irresponsible?

A business column in the *New York Times* from August 23, 2008, reported on an investigation of Pax World Fund by the Securities and Exchange Commission that led to a \$500,000 penalty to Pax World for not following their screens and policies. Between 2001 and 2006, two of the Pax World funds included securities that violated its policies to not invest in military activities and companies whose primary income is from liquor, tobacco or gambling. Since then Pax World removed some of the screens to allow investment in companies that provide food or health care to the Defense Department, among other changes. “The idea that you should exclude entire industries because of certain concerns is perhaps an old-fashioned, knee-jerk approach that isn’t most appropriate for today’s world,” said Joseph Keefe, Pax World’s president and chief executive. ▼

Thanks to Dave Gross for some submissions. Check out his blog for continuous musings and news related to war tax resistance: <http://www.sniggle.net/Experiment>.

Many Thanks



Network Updates

We are grateful to these groups for recent contributions and dues payments:

- Conscience, Militarism and War Tax Concerns, Philadelphia Yearly Meeting
- Ithaca War Tax Resisters (NY)
- Quaker City Meeting (NH)
- Voices for Creative Nonviolence
- War Resisters League

and to each of you who made (or are going to make) a contribution in response to our fall fund appeal—and for all the special notes enclosed too! Your support strengthens the NWTRCC support network.

See the “Contacts and Counselors” page at nwtrcc.org for our updated list of area contacts, counselors, affiliate groups, and alternative funds. Print versions of the Network List, which are slightly more extensive, are available on request from the NWTRCC office.

We need to extend our Network! Some states are not covered at all, including Hawaii, West Virginia, Mississippi, North Dakota, Arkansas, Nebraska, Montana, and Idaho, and most states need more coverage. Individuals considering war tax resistance often look to see if there is anyone nearby, and for all of us having local support makes for more sustainable resistance.

Contact the NWTRCC office (nwtrcc@nwtrcc.org or toll free 1-800-269-7464) for more information or to let us know if you are interested in being a contact.

Shenanigans in British Court

On a drizzly day at the beginning of October, Siân Cwper and more than a dozen supporters gathered outside Caernarvon County Court where she had been summonsed. Siân has withheld 10% of her taxes for five years, but this was the first time she had been called to account. She and her supporters hung around for more than an hour, talking to reporters from the local newspapers and BBC channel, until they were finally told that HM Revenue and Customs (HMRC) had withdrawn the case. Their reason was that Siân had already paid the overdue amount. This can happen when you pay 90% of the current year's taxes; it can pay off the 10% you were withholding.

Siân is a member of the Peace Tax Seven, who are taking their arguments against paying for war to the European Court on Human Rights. They are also trying to figure out why Siân was called to court and what's going on in a couple other cases. HMRC claims that they received Siân's payment in August, so why did they send a summons in September? And why was she not told her debt was settled until she reached court in October? And then, in November, HMRC informed Siân that she owes £7,000, and if she does not pay she will be summonsed again to Caernarvon County Court! Siân says; "This is all very mysterious. I hope that one day I will be taken to court and be able to explain that I am not able to voluntarily hand over money to the Government that I

know will be used for killing, because I don't believe in killing. I am a Buddhist and have taken a vow not to."

Two other members of the Peace Tax Seven have strange tales about the way HMRC is handling (or not) their cases. Simon Heywood is convinced that his tax code has been deliberately inflated to take into account the likely tax due on his freelance work. The net result is that instead of receiving demands for payment, he is given a rebate. Robin Brookes reports that he is still waiting for the bailiffs but all has gone singularly quiet. They believe that the government does not want

to create publicity over this. "What would happen if British citizens en masse, start to question whether they should pay for the illegal, futile and destructive wars in Iraq and Afghanistan?" ▼

Excerpted and paraphrased from news at peacetaxseven.com.

Joe Jenkins has completed the full length version of Contempt of Conscience, a documentary about the Peace Tax Seven. The 50-minute film can be viewed online for a £1 fee at: booserver.com/projects.php?ProjectID=3167.

NWTRCC Nominations Open!

NWTRCC's Administrative Committee (AdComm) seeks new members to give oversight to day-to-day business operations and to plan for the two meetings held each November and May. New members will be selected from nominees at the May 2009 meeting and serve as alternates for one year and full members for two years. Full members have travel paid to the meetings. Qualifications include an interest in being part of NWTRCC's decision-making structure and a desire to help promote NWTRCC. Diversity considerations (geographic, gender, ethnic, etc.) are involved in selecting new members. Current members are Robert Randall (GA)*, Pam Allee (OR)*, Donald Kaufman (KS), Mike Butler (NM), Melissa Jameson, (NY), and David Gross (CA).

Self nominations are fine, and affiliate groups should make a special effort to offer nominations. Contact NWTRCC for a full job description, or send in nominations and we will follow up with further details. Deadline for nominations is March 13, 2009.

**Terms ending in May*

Frivolous

continued from page 1

describe a "frivolous tax return" as one that "does not contain information on which the substantial correctness of the self-assessment may be judged, or contains information that on its face indicates that the self-assessment is substantially incorrect." The penalty should only apply if the return meets that criteria *and* the taxpayer indicates a position that the IRS has identified as frivolous. The IRS has a list of about 44 frivolous arguments, including some related to conscience, religion, and protests of military spending.

At our recent meeting in Eugene two other resisters reported receiving the IRS

warning letter in recent years but did not reply and did not hear from the IRS again. Another couple said that for a number of years they have sent in a blank return with a message written on it about their refusal to pay for war. Despite the fact that this is the sort of return that the IRS could call frivolous, this couple has never heard from the IRS.

It seems reasonable to deduct that the IRS carries out their "frivolous" policy in a random and inconsistent way. Some IRS employees who process returns may have limited understanding of the regulation, or perhaps they just don't like seeing a letter sent with a return. It appears that the IRS's "frivolous office" in Ogden, Utah, is improv-

erly sending warnings to resisters who have filed an honest return.

We are reminded that in 1984 after the IRS instituted the "frivolous" return penalty, Karl Meyer called for a "cabbage patch" response, filing a form every day for a year to defy this new policy. He was assessed \$140,000 in penalties during 1984, and in February 1985 the IRS seized his station wagon in an attempt to collect on the fines. It was sold for \$1,020. Karl continues staunchly to refuse to pay for war. ▼

—Ruth Benn, NWTRCC Coordinator
Please contact the NWTRCC office if you have been threatened with or received the fine. We attempt to keep updated information at nwtrcc.org/frivolous.htm.

WTR Ideas and Actions

Seventh Graders Studying Resistance

“Doesn’t what you do mean that soldiers in Iraq won’t have enough bullets to protect themselves.” The questions that 12- and 13-year-olds—who have had no experience with income taxes—ask about refusing to pay for war was, of course, the most interesting part.

The field organizer for a Brooklyn middle school contacted NWTRCC about making a presentation as part of the school’s series on resistance and speaking out against injustice. When I visited their classroom in November, they had been learning about the Salem witch trials.

I began the two consecutive 7th grade classes with the basics of my war tax resistance history. While several of the kids were fidgety or inattentive, others were interested and curious, some seeking to relate tax resistances to discussions they had obviously had about Martin Luther King and Barack Obama, nonviolent struggle and voting.

After my initial remarks, the teachers (there were up to four at any one time during the 45-minute classes) asked the kids whether what I was doing was “legal resistance,” “passive resistance,” or “violent resistance.” Though none suggested “violent,” several were split between “passive” and “legal.” I explained that there were many things I did that were legal, but my war tax resistance was illegal. However, I clarified that my actions could be more accurately described as active nonviolence, rather than passive, which implied to me not challenging wrongs, going along with government or societal pressures, and generally avoiding making waves.

But what got them the most engaged was a question about whether I had ever been in a demonstration with chains and lockboxes (something that certainly never would have occurred to me when I was their age). I admitted to having once been padlocked on a chain with other demonstrators, and that I had been in demonstrations where cops dragged me, kicked me, walked on me, pulled my hair, twisted my hands and arms in unnatural ways, etc. Taxes? Hmm. However, this they could relate to, sort of like the pacifist version of “Mortal Kombat” or “Tomb Raider.”

—Ed Hedemann

Prop 8 and Tax Resistance

Tax resistance may be emerging as a tactic in the campaign to protest government discrimination against same-sex marriages. The tactic was pioneered by Charles Merrill and has more recently been championed by John Bisceglia on his website at gaytaxprotest.blogspot.com. In November, Academy and Grammy Award-winning musician Melissa Etheridge added some star power to the campaign. After California voters passed Proposition 8 revoking legal recognition for same-sex marriages, Etheridge wrote:

Okay, so I am taking that to mean I do not have to pay my state taxes because I am not a full citizen. I mean that would just be wrong, to make someone pay taxes and not give them the same rights, sounds sort of like that taxation without representation thing from the history books.

Okay, cool I don’t mean to get too personal here

but there is a lot I can do with the extra half a million dollars that I will be keeping instead of handing it over to the state of California.

—David Gross,

from melissaetheridge.com/home/meNews

Chomsky on Economic Advisers

“There was a meeting on November 7, I think, of a dozen advisers to deal with the financial crisis...most of these people shouldn’t be giving advice about the economy. They should be given subpoenas, because most of them were involved in one or other form of financial fraud... What reason is there to think that the people who brought this crisis about are somehow going to fix it?”

—Noam Chomsky, Nov. 19, 2008,

Encuentro 5, Boston. For the full text see the Nov. 24, 2008, show at democracynow.org.

Peter Maurin on Economics

Better and Better Off

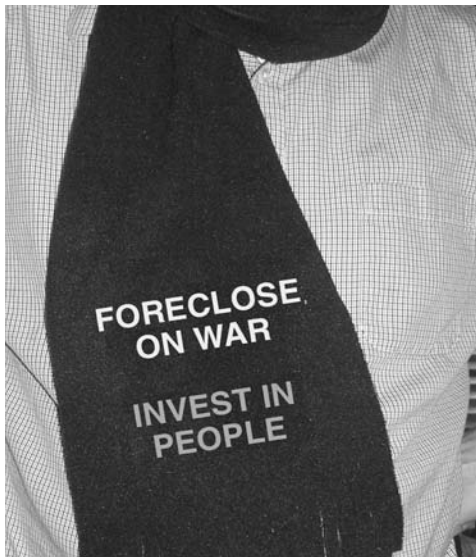
Reprinted from The Catholic Worker, June 2008

The world would be better off if people tried to become better. And people would become better if they stopped trying to become better off. For when everybody tries to become better off, nobody is better off. But when everybody tries to become better, everybody is better off. everybody would be rich if nobody tried to become richer. And nobody would be poor if everybody tried to be the poorest and everybody would be what he ought to be if everybody tried to be what he wants the other fellow to be.

Christianity has nothing to do with either modern capitalism

or modern Communism, for Christianity has a capitalism of its own and a communism of its own. Modern capitalism is based on property without responsibility, while Christian capitalism is based on property with responsibility. Modern Communism is based on poverty through force while Christian Communism is based on poverty through choice. For a Christian, voluntary poverty is the ideal as exemplified by St. Francis of Assisi, while private property is not an absolute right, but a gift which as such cannot be wasted, but must be administered for the benefit of God’s children.

Read more poems by Peter Maurin, 1877–1949, on various Catholic Worker websites including at cjd.org/paper/essays.html.



A Warm Way to Help NWTRCC

On pages 6 and 7 of this newsletter there's information about NWTRCC's projected budget shortfall and ideas for closing the gap, including finding some new items to spice up our resource list. At the Eugene meeting, Bill Ramsey (St. Louis Covenant Community of War Tax Resisters is among his many peace and justice activities) made an enthusiastic report about their successful sale of fleece scarves bearing a message of peace and justice a few years ago, and he has put into motion having scarves made for NWTRCC.

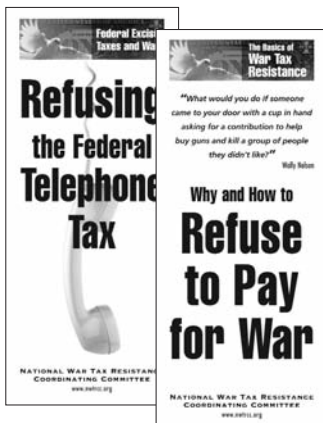
As this newsletter goes to press the order is in progress, and we hope that many of you will be interested in both purchasing scarves for yourself and for gifts-and helping sell them at events in your area during the winter months. We expect to have them available at the United for Peace and Justice assembly in Chicago in mid-December, and we'd like them to be sold at other gatherings where people will be looking to purchase meaningful gifts or during the many events that take place around the Martin Luther King Jr. holiday. Do you know some vigilers who could use a little extra warmth this winter?

Three colors will be available: off-white, cherry, and a blue-green with the message in bright embroidery. The cost per scarf will probably be about \$15, but please contact Ruth Benn at the NWTRCC office for details and bulk orders. Call the toll free number, 1-800-269-7464 or email nwtrcc@nwtrcc.org. ▼

RESOURCES

Revised and Updated NWTRCC Literature

Three brochures have now been updated and printed and are available from the NWTRCC office for \$12/100: **Refuse to Pay for War** (formerly "Our Tax Money Our Choice"); **Refusing the Federal Telephone Tax**; and **Praying for Peace: A Christian Perspective**. They are also posted on the "Publications and Resources" page of the NWTRCC website. Follow the link to "Downloadable Outreach and Information Flyers."



If you have NWTRCC literature for tabling, please check the publication dates on the **Practical Series** to make sure you have the latest editions:

- #1 – Controlling Federal Tax Withholding – 1/2006
- #2 – To File or Not to File – 1/2008
- #3 – Resisting Collection – 1/2008
- #4 – Self-Employment – 1/2008
- #5 – Low Income/Simple Living – 3/2007
- #6 – Organizational Resistance – 7/2008
- #7 – Aging and War Tax Resistance – 6/2006

All "practicals" are \$1 each or .50 for bulk orders and are available to read or download on the NWTRCC website.

Also newly updated is **War Tax Resisters and the IRS**, a 48-page booklet in outline form packed with resources. "WTRs and the IRS" gives a flow-chart style version of the risks of refusing to pay for war if the IRS notices. The booklet is \$2.50; contact the office for bulk rates.

Please make sure that you have the latest materials from NWTRCC, especially if you are setting up literature tables. And please feel free to let us know when our materials are getting stale or out of date!

NWTRCC, PO Box 150553, Brooklyn, NY 11215
1-800-269-7464.

Website orders can be paid through Paypal with a credit card or bank account debit. See www.nwtrcc.org/publications.htm.

NWTRCC Ads for Your Publications

Please use the ads below in your newsletters or send them to progressive publications. They can also be downloaded from: nwtrcc.org/downloadable.htm.

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War Tax Boycott
800-269-7464



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Eugene

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“New President, Same Strategies? Resistance to War and Oppression After Election Day” was the weekend theme. Our discussion and strategizing on the topic included many expressions of relief at the end of the Bush era and excitement at the election of the first African-American president. Many wonder if the newly activated grassroots movement behind much of Obama’s success will stay involved and whether the door has cracked open for the peace movement to have more influence in Washington. Most expect it to be a harder time to organize, especially during the first months of 2009 as the public waits to see what an Obama presidency has to offer.

A brainstorming session highlighted some issue-areas to emphasize: supporting Camp Hope in Chicago, January 1–19 (see camphope2009.org); promoting nonviolence and pacifism; focusing on the people of Iraq and Afghanistan; redirecting taxes to alternatives to military jobs/funding for education; linking military spending to economic priorities/woes; stopping the Afghanistan War; economic justice; and including war tax resistance in the agenda of more peace groups.

It wasn’t all work in Eugene. We were entertained by Urgent Carnival’s street theatre piece about corporate fat cats getting special treatment and songs from the Raging Grannies songbook by the Free Radicals.

Boycott Continues, Gatherings Urged

Reports and comments about the War Tax Boycott on Saturday led to a decision at Sunday’s Coordinating Committee meeting to continue the Boycott in a somewhat modified version. Members of Eugene’s Taxes for Peace group feel the Boycott offers an excellent introduction to WTR and that the pooled redirection is its most powerful aspect. While we will not try to organize national events around it, consensus was that the Boycott is an excellent outreach tool, and all groups and individuals are encouraged to make use of Boycott materials, which are being added to wartaxboycott.org and will be available in printed versions soon.

Bill Ramsey and Mike Butler will represent



Peg Morton, Eugene Taxes for Peace Not War!
Photo by Ruth Benn.



Workshop leader Susan Quinlan looks on as Nancy Foster uses skill and daring to remove a pillar of militarism. *Photo by Ruth Benn.*



The group watches video clips from the coming war tax resistance film. *Photo by David Gross.*

NWTRCC at the United for Peace and Justice Assembly in Chicago in December where much of the discussion will be about peace and justice activism in the Obama era. We committed to arranging strategy sessions with peace groups who have shown some interest in war tax resistance to help guide our work.

NWTRCC’s fall meeting sets the budget and work objectives for the coming year. Our fiscal year starts December 1, and in this uncertain economic time we tried to be conservative in our projections. Still our new budget will be a challenge. In order to balance it we committed to adding a special event or new items to sell that will bring in about \$4,800 of the \$40,000 budget.

New England war tax resisters have been holding regional gatherings for more than 20 years, and NWTRCC would like to encourage other regions to try to establish similar events. About \$700 seed money was budgeted to help launch at least one gathering in the coming year, and network groups will receive a request for proposals soon.

Outreach to young people continues to be

a priority, and Mike Butler volunteered to get NWTRCC into a social networking website. Steev Hise continues to work on the new film, and some short pieces from it were shown during the weekend. Although it is a bit later than hoped, we expect it to be available at the beginning of 2009 for tax season.

The next NWTRCC gathering and business meeting will be the first weekend in May in Washington, DC, or Virginia. A request for renewal of endorsements by the National Campaign for a Peace Tax Fund brought up a lively discussion about the pros and cons of the legislation, and that will be a major focus of our next meeting. Please plan to join us if you can! ▼

Thanks so much to everyone with Taxes for Peace Not War! who helped organize the weekend and housed out-of-towners; to Janine and Ben Martin-Horst who secured plenty of donated food and provided us with low cost, excellent meals; and to Eugene Friends Meeting and the Community Alliance of Lane County for meeting space.

Promoting Our Film

by Paul Maresh

During the budget report at the Eugene Coordinating Committee meeting we were made aware of the likelihood of a \$4,800 shortfall in our next budget. I would like to add that in 2006 NWTRCC decided to make a new film to promote war tax resistance, and we raised a sum of money to pay for the production costs. The new budget has a small amount for promotion, but it is apparent that we will need to raise an appreciable amount of money in order to promote our film well.

Portland WRL accepted the call to help raise some funds for the production costs of the film at the May 2008 NWTRCC meeting. At our July meeting in Portland, we were fortunate to have a professional fundraiser in attendance who said the most economical and effective way to raise money is to ask personal friends to contribute to a cause in a face-to-face meeting. To this end a couple of us worked on some talking points for face-to-face asks. We ended up with a solicitation letter, which we sent out to friends asking them to donate a small sum of money to our film project. We managed to raise a few hundred dollars in small contributions.

We raised money by just sitting down, going through our address books, putting contact information on paper, and asking them for donations. We did not ask for large amounts of money. We just informed them of our project and asked them to donate what they could. That way we kept it simple. We decided on an easily attainable goal and surpassed it.

Few of us know people with deep pockets, and we are uncomfortable asking them for large sums of money. However, most of us do have a surprising number of friends who we can ask for a small amount of money. Another surprising aspect of fundraising is that those who can afford it the least are almost always more generous when it comes to contributing to a good cause. Everybody knows people who will contribute \$5, \$10, \$25, or \$50 when they are asked. It is when we bundle these donations together that they become a potent force.

March 19, 2009 will see a large mobilization around the sixth anniversary of the start of the war in Iraq. With a good promotional budget our film can be hitting its stride in the distribution matrix at that time. If we begin fundraising now, two or three months from now we will have money to promote our film at the time that thousands of people are mobilizing to end the war.

The film that Steev Hise is making for us is going to be good and has the potential to be an effective tool in our quest to end war. It

would be a shame to hide its light under a bushel basket. Working together, biting off small digestible chunks, we can raise the money to put this effective tool in our toolbox. If we could come up with \$10,000 by March 1, we'd balance the budget and have plenty of funds to get the film going, empowering our organization with the resources to continue carrying our message. ▼

Paul Maresh is active with the Oregon Community of War Tax Resisters in Portland.

Wiser and More Determined

continued from the back page

was set up in the late 1990s after congressional hearings about IRS abusive treatment of taxpayers.) Call 1-877-777-4778, or look on the IRS website, irs.gov, to find the address and phone number of the Taxpayer Advocate office in your area.

3. It's much easier living without a bank account than I had thought.

Conclusion:

The IRS did get a few thousand dollars, but that is under a third of the total they're looking for from my 1996 liability with interest and penalties added. So I am not

discouraged, and given the determination and resourcefulness of this agent, I think I'm doing pretty well. I don't expect he'll be able to get much if any more. (Though I've thought that before ...)

I think that now that I have no bank accounts and won't be using anybody else's, and am living in a cash economy like the poor people I see in my neighborhood Western Union store (cheaper money orders and better service than the post office), chances are pretty good that I'll be able to continue resisting without further risk to Mike or his money and with minimal losses to the U.S. military machine via the IRS. Life and struggle and war tax resistance goes on! ▼

When the IRS blasted out levy notices far and wide, Becky sent a letter to her customers:

Dear _____,

As I may have told you, I have been a conscientious objector to paying for war for all of my adult life, and thus refuse to pay federal taxes. (I figure out the tax due each April, then donate that amount of money to organizations doing socially useful work.) The IRS recently found my bank account, took the money that was in it, and also took copies of checks (from you and others) that I had deposited in it.

Since you don't owe me anything, your only obligation is to send back the form the IRS sent you, saying that you don't owe me anything. It's better to do that than not, so that the IRS will not ask you again. This demand only covers money you owed me at the time you received the letter; anything you might owe me in the future is not affected. (And I don't have any more accounts for them to find!)

I'm very sorry for this hassle to you; I hope you weren't frightened by the IRS letter—they always try to make their notices as scary as possible, to scare people into compliance. (I've gotten used to it by now.)

Call me if you have any questions, or would like to know more about war tax resistance and the national and local organizations supporting those of us who are doing it.

Thanks for your understanding.

Wiser and More Determined

by Becky Pierce

I have been a war tax resister for the past 43 years, all of my adult working life. Since 1989, when I stopped filing tax returns, I've gotten very little attention from the IRS. Because I am self-employed, my income is not normally reported to the IRS. But a little over a year ago (July 2007), a local agent started a series of collection actions for 1996, the one year for which a one-time, large chunk of income was reported.

The IRS found and seized the joint account I had with my partner Mike. It seems that they now have, perhaps under new systems put in place since 9/11/2001, an easier way to find taxpayers' accounts than their old way of asking one bank at a time to give them a list of all their depositors.

The agent then sent out dozens of letters to my former customers demanding that they pay the IRS any money owed to me, which yielded nothing because my customers had long since paid me what I'd earned.

A few months later the agent found and seized a new account I'd opened that had a check deposited in it signed by Mike, which led him to an account in Mike's name into which I'd deposited a lot of my paychecks. Since I had deposited my paychecks into Mike's account, that gave the agent grounds to declare Mike my "nominee" and seize from that account as much money as I had deposited into it, even though there was none of my money in it and hadn't been any for months. (We finally got smart and separated our finances.) I'm not clear why the agent had the authority to demand the bank records for Mike's account, but, as we know, the IRS sometimes does things it isn't authorized to do.

The good news:

1. The agent mentioned in a phone conversation with Mike that the 10-year statute of limitations on IRS collections for my case has a couple of years left. (He was hoping to convince me to cooperate and pay, rather than have him pursue me for two more years.) I think this means that this is probably not a political prosecution of me for being in the media talking about my (successful) tax resistance, but rather an attempt by the IRS to collect a large liability before the statute of limitations expires.

2. The agent said to Mike, "If I were you, I'd close that account," after explaining what the amount he was authorized to seize was (2 or 3 times as much as what he got this time). He had started the conversation by explaining to Mike why he had levied Mike's account. And he also told Mike he could file a "wrongful levy" lawsuit if he wished, something confirmed by our legal advisor also.

3. Mike is continuing his Taxpayer Advocate appeal process to get the levied money returned, based on the account's being in his name only and containing none of my money. He got assigned an advocate who called him promptly to ask him to send the information she needed to pursue his case, and has recently asked the IRS's lawyer to determine whether the levied money should be returned to him.

Other lessons learned:

1. Talking to your IRS agent can be useful and allay your fears; mine was willing to give us information about what he was doing and why. But be prepared not to answer the agent's questions seeking more information from you.



Becky Pierce, December 2007. Photo by Ed Hedemann.

2. The Taxpayer Advocate Service seems to work. (This internal IRS system to process taxpayer appeals against erroneous or unjustified collection action and other disputes

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