

IF YOU WORK
FOR PEACE



STOP PAYING
FOR WAR.

More than a paycheck

NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

December 2010 / January 2011

The IRS Files

By Ed Hedemann

“TP [taxpayer] is a repeater. TP is potentially dangerous . . . TP is a war tax resistor. States that fed tax leads to killing and refuses to talk about bal due,” according to field notes of an IRS agent made on Oct. 16, 1997. This I discovered sifting through files obtained through the Freedom of Information Act (FOIA).

Hmm, I wonder what their definition of “dangerous” is?

In 1976, two years after the Freedom of Information Act (FOIA) was expanded to include individuals, I made my first FOIA request of the IRS, as well as ones to FBI, CIA, Selective Service, etc. Though the FBI files were significant, the IRS files amounted to little more than a 1971 page stating I was a “war tax resister.”

In 1996, I tried again and got 124 pages covering about a year’s worth of investigations between 1995 and 1996.

The year after my 1999 appearance in Federal District Court (responding to a U.S. Justice Department demand that I tell the IRS where all my assets were . . . or else), I made another request and got 95 of the more than 700 pages they claimed to have.

Then this year, following a dogged investigation of Ruth Benn and me by a special IRS Abusive Tax Avoidance Transaction (ATAT) agent in 2007 and 2008, I made another FOIA request and got another 100-plus pages.

Nestled among pages and pages of Xeroxed IRS lit, printouts of record searches, copies of levies, etc., was some useful information. I learned what liens were filed;

where the IRS looked for assets; what clients they contacted and, thus, which ones they did not; when the investigations for particular tax years ended; which of those years they assigned to “status 53” or considered CNC (currently not collectible); what files were destroyed; what media articles got their attention. *The Brooklyn Eagle’s* luridly titled “Brooklyn Tax Protester Owes Gov’t \$70,000 — And He’s Proud of It” story especially piqued their interest.

Among the more interesting discussions in the files was the debate over whether or not to serve me a summons. Ultimately, they decided not to issue one because they knew the U.S. attorney would not enforce it. That is, if I invoked the Fifth Amendment in refusing to provide information on my assets, the U.S. Justice Department would not follow up

with an “order to show cause,” requiring an appearance in Federal District Court with a threat of civil contempt.

Curiously, the most recent FOIA files note that tax years 1997 to 2006 are “currently not collectible.” On the other hand I just received 10 letters (all in one day!), each for separate tax years 2000 to 2009, demanding payment. (Years before 2000 are beyond the statute of limitations.) It could be the IRS has given up trying to actively collect through 2006, but will continue to spit out computer-generated notices for all years until the statute of limitations kicks in.

Four months into his investigation and shortly before Ruth was to appear in his office in answer to a summons, our IRS agent discovered (through a Web search) that we

continued on page 7



There were still 36 of us at the Sunday sessions of the combined New England and NWTRCC Gatherings in Boston November 5-7. More than 60 people attended the Saturday sessions. See page 6 for a report from the Coordinating Committee meeting. We’ll have more reports from workshops in future issues. *Photo by Dan the Bagel Man.*

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Ruth Benn

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Rick Bickhart

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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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NWTRCC

PO Box 150553
Brooklyn, NY 11215
(718) 768-3420
(800) 269-7464

FAX: (718) 768-4388

email: nwtrcc@nwtrcc.org

Web: www.nwtrcc.org

Clarifying Definitions

The counselors' training in Boston in November served as a reminder that many of us mix up common terms involved in dealings with the IRS. Here are a few "lay person" definitions:

Exemptions – the figure that indicates the number of dependents (including yourself) that you can claim on your 1040 form

Allowances – the number on your W-4 form (which salaried people submit to employers) that includes the sum of your exemptions (yourself plus dependents) and tax credits and itemized deductions you anticipate claiming. The number of allowances determines how much federal income tax is withheld from your paycheck. You might need to have a different (smaller) allowance number for state taxes.

Deductions – If you file taxes, deductions of various sorts allow you to lower your taxable income. Many of us just take the standard deduction but others itemize deductions on Schedule A. In addition, self-employed people can deduct home offices and expenses on Schedule C.

Lien – At our November 8 counselor training, legal advisor Peter Goldberger noted time and again that a lien is not something tangible. It is a public notice—not a specific action—by the IRS that they are entitled to property owned by an individual with a federal tax debt.

Levy – Receiving a levy indicates that a collection action is being taken against you, such as a levy on your salary or consultant pay or on a bank account. A 30-day "notice of intent to levy" is sent by the IRS sometime before an actual levy is issued. "Intent to

levy" does not mean a levy will happen, but it does mean it *can* happen.

Salary levy vs. Contractor levy – While the form may look similar, the IRS still maintains rules that differentiate these levies. A salary levy stands until the debt is paid; a contractor levy is good only for the amount owed to the contractor at the time of the levy. Independent contractors should ask their payor for a copy of the complete levy (sent only to the payor) and read the small print if there is any question about the one-time-only nature of the contractor levy.

Seizure – WTRs usually do not know that bank account or salary levies have arrived until informed by their bank or employer. The timing of house or car seizures (exceedingly rare these days) is also unpredictable, but if the property is actually taken, the resister has some time to organize protest actions or to settle with the IRS and buy the property back.

Meeting with the IRS – If a collection agent has been assigned to your case they may suggest you come in for a meeting. This is a time that many war tax resisters use to explain why they are refusing to voluntarily pay and to listen to what an agent has to say. Attendance is not required by law.

IRS Summons – This brings you to a new level of dealing with the IRS where a summons has been handed to you or delivered to your home personally. In this case the IRS has legal enforcement behind the summons. If you do not attend the meeting, the IRS could ask the U.S. Justice Department to enforce the summons by serving you with an "order to show cause," requiring an appearance in U.S. District Court. ▼

Many Thanks



Network Updates

Thanks to each individual who has given a contribution in response to our November appeal. Your support and that of the affiliate groups below has helped us end our fiscal year (December 1 – November 30) in the black!

Christian Peacemaker Teams, Chicago, IL
Citizens for Peace in Space, Colorado Springs, CO
Coalition for Peace Action, Princeton, NJ
Fellowship of Reconciliation, Nyack, NY
Friends for a Nonviolent World, St. Paul, MN
Michiana War Tax Refusers, South Bend, IN
Nonviolent Action Community of Cascadia, Seattle, WA

NWTRCC's updated list of war tax resistance counselors, area contacts, affiliates, and alternative funds is "Contacts and Counselors" page at nwtrcc.org. Print versions of the Network List, which are slightly more extensive, can be requested from the NWTRCC office. Please let the NWTRCC office know if you are interested in being a contact on our network list. Email nwtrcc@nwtrcc.org or call toll free 1-800-269-7464.

Reports from Prison Camp

Editor's note: It is extremely rare for war tax resisters/refusers in our network to face court and a potential prison sentence. Our past two issues have covered the unusual cases of fellow travelers whose tax refusal methods led to criminal charges and prison sentences. Here we have a couple stories about the prison camp experience.

Frank Donnelly

Well, here I sit in beautiful Estill, South Carolina, at the lovely Federal Correctional Institute. The prison, so-called camp, which is surrounded by high fence topped with razor wire, sits next to a medium security prison with 1,500 or so inmates. The camp has 300-320 depending on traffic flow.

Before I say more, I want to thank everyone who has written me while I'm here. It's been great to get so many letters and from so many people who don't even know me.

The camp has inmates with no prior violence in their record, mostly drugs and white collar crime. Lots have long sentences that the government seems to like to give out: 7-15 years and up for drugs and 5-10 years for white collar crime.

I've met several tax folks here. Dan was part of a group "America Rights Litigators" who did research and advised people. One client, actor Wesley Snipes, was sentenced to three years, and has been ordered to report to prison Dec. 9. "Litigators" spin was that the U.S. Code has no laws or regulation on taxes. Dan, later 40s, married with kids, and several others are doing 10 years. The boss of the group is doing 20 years.

Mark, 56 years old, was part of a disband-ed group called "Save a Patriot," fighting on a constitutional level. He got 30 months.

John, 67, is doing 51 months for a basic tax problem, but adding up to over \$250,000.

Ray, at 72, is doing 6 months for a small amount of money owed.

Then there's me, doing one year and a day, which comes down to about 10½ months. I've been a war tax resister since 1970, opposed to the Vietnam War, and all the acts of aggression since.

I've got no regrets for my beliefs and, sure, I wish I wasn't here, or having to deal with the government. When I get out, there's still one year probation and the restitution they want.

Prison for me is not that hard to deal with. My time here is short, and I will be back in Maine at a halfway house around mid-December. After that I may go on to home

confinement and complete the sentence June 8, 2011.

There are plenty of good people here. For the most part society would be better served to have them doing their sentence in the community. But this is a big business, the Bureau of Prison, creating jobs. They make a good profit on what they sell the inmates at the commissary and 23 cents per minute for a phone call or 5 cents per minute for the computer. The cost to the family and children, etc., creates more people for the prison system.

[After this was written, Frank reported he will be released to a halfway house in Maine on December 15. Do not write to the prison now; letters may be sent to him at his home address: 15 Ash Lane, Lamoine, ME 04605.]

Jack Moe

In preparing to enter a federal prison camp you have many questions about what to expect. In court the judge has given you a month to put your affairs in order and allowed you to self-surrender, which is important. A friend can drop you off at the camp door, and generally you will be treated with a little more leniency. You will be placed into the general population after being issued clothes, bedding, and toiletries. You'll get a health checkup and be assigned a bunk in your new home.

You will be allowed to take nothing in except contact information for friends and family, some legal papers, your high school diploma, a simple wedding band, and a pair of eyeglasses if needed. Find your high school diploma, but don't bother with advanced degrees. Without a high school diploma you will be studying for a GED, because the prison receives funding for every seat filled in the class.

You'll meet your bunkie, or roommate. Become best friends: he'll explain the rules, help you get necessities like shower shoes and real soap, show you the semi-private bathrooms down the halls, common areas, and basically prepare you for prison life. At first you will be shell-shocked about being a prisoner and being treated like a criminal, and you may wonder if it was worth this humiliation and separation from family and friends to make a point.

As you learn to accept your fate, you quickly find that the prison camp is full of people similar to you: nonviolent white collar inmates. Some were bankers, lawyers, contractors, judges, mortgage brokers, and

politicians. There are also a substantial number of drug related incarcerations due to the "war on drugs."

In some low security camps there is much to do in the way of recreation—tennis, basketball and racket ball courts, ball fields, a gym, weights, art studios, movie theatre, education building, email, church, store, and dining hall. There will also be many rules and long periods of emptiness if you have not thought to have books and magazines mailed in every few weeks. There is a library, but it is not well stocked.

"You have just become part of another greedy and corrupt organization run by people desiring enormous profits through their political connections. The BOP has created the perfect mechanism for awarding contracts to their corporate friends and buddies."

Gradually, as you learn the ropes, you become outraged at the Bureau of Prison (BOP) system. You understand the Prison Industrial Complex (PIC) has placed you inside a corrupted society, just as bad as the war tax corruption you were protesting on the outside. Today there are over 2.3 million people held in prisons in the U.S. You have just become part of another greedy and corrupt organization run by people desiring enormous profits through their political connections. The BOP has created the perfect mechanism for awarding contracts to their corporate friends and buddies.

"Federal prisons are workcamps," you will be reminded time and again. Your job might be in-camp, like painting dorms, replacing windows, or in food service. Other jobs are off-camp, like maintaining golf courses, doing laundry for a hotel, cutting grass or, in some cases, doing support work for an attached military base. You will be paid about 12 cents an hour, while the contractor charges the taxpayers standard or inflated rates for the inmate's work.

The PIC should raise concerns for people who resist war and pray for peace. War and prisons provide too much profit for corporations to encourage the government to do otherwise. It is time to demand that our representatives and government provide no more tax money to support war or the PIC. ▼

WTR Ideas and Actions



Left: Evan Reeves and his 5,574 checks each made out for one cent in payment for his delinquent 2009 federal taxes, and each inscribed in the memo field with the name of a U.S. casualty killed in our ongoing wars in Afghanistan and Iraq. In his letter accompanying the checks to the IRS he asks the reader to imagine if there were checks for everyone killed in these wars. Deciding to end his resistance with a protest he adds: "The goal of this project was to raise awareness of the cost of these wars and pay respect to those who sacrificed their lives – to find a way to physically express the magnitude of this war and the difference we can all make as individuals. If any of what I have said resonates within you, I implore you to share this message, to do anything you can to stop this madness. We must all abandon our roles and our jobs and act as if you alone are the sole savior of all great human potential. The time to act is now, what will you do about it?" To read the rest of his letter see the November 2, 2010, entry at <http://evanreeves.com/blog>.



Above: Daniel Woodham, Minga Claggett-Borne, Mary Regan, and Robert Randall (l to r) were among the NWTRCC crew at the School of the Americas Watch (SOAW) vigil November 17 in Columbus, Georgia. **Right:** Clare Hanrahan standing in front of the goddess contingent during the SOAW march. *Photo by Coleman Smith.* Turnout this year was lower than in the past, but random arrests added an element of unpredictability. Read Clare Hanrahan's article "Pushing the Boundaries" at opednews.com.



Penalty Fund Founder Dies

Peace studies pioneer and Manchester College (IN) professor emeritus **Kenneth Brown** died Nov. 3 of complications stemming from vasculitis, an auto-immune disease. He was 77. Ken was an ordained minister in the Church of the Brethren and a founder of several organizations, including the War Tax Resisters Penalty Fund (WTRPF), through which he was a NWTRCC contact for years.

Friend Julia Garber says, "Ken was a dutiful taxpayer (well, dutiful in filing an extension every year!), but when the taxes he paid funded immoral activities of the US military, Ken resisted voluntarily handing over his money.

Once an IRS agent came to retrieve Ken's unpaid taxes. His wife, Viona, drew the man into a personal conversation about his own

troubled child, and by the end of the long visit the agent left without collecting, saying he couldn't take money from such a compassionate people.

"Ken was eternally optimistic about the persistence of peace. In a sermon he preached on Independence Day this year...he closed by urging us to exchange a legacy of American triumphalism for a legacy of peace, saying, 'On the Fourth of July let us tell our children about the power of love instead of the love of power.'"

WTRPF sent out Appeal #43 in October, which is posted on the web at nwtrcc.org/wtrpf.php. For more information and to join the mailing list for this mutual support fund, write WTRPF, PO Box 25, Manchester, IN 46962.

RESOURCES

I'm not buying it!

Tee Shirts

Four tee shirt designs are available from NWTRCC. You can see them on our website at nwtrcc.org/store.php. There are two with "I'm Not Buying It" and "www.wartaxboycott.org" on the back: Dove headlined with "War No More" and "Not with my body, Not with my mind, Not with my money" on the front (black with white dove and yellow lettering) and "Stop the War Machine" red with black, grey, and off-white lettering and design. Two other styles (blank on the back) are "No Torture: Not there. Not here Not anywhere. Never" on dark red with black arms tied and red lettering, and "Paz con Justicia" (dark pink with colorful bird pattern and black lettering).

Sizes: M, L, XL (or see website for updates).

\$15 each plus \$5 shipping per shirt (priority mail)



"Foreclose on War" Scarves

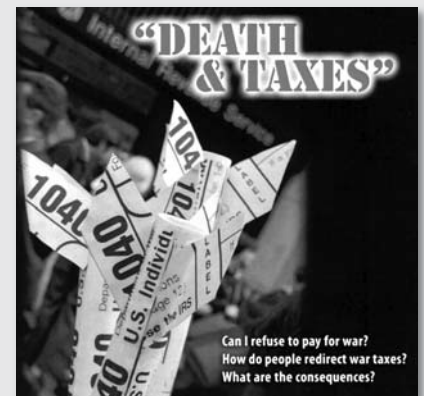
Embroidered on each soft, fleece scarf is the slogan "Foreclose on War, Invest in People"—still a timely message for everyone on your gift list. You can also buy a scarf for someone in need, and we'll send it to Casa Maria Hospitality House in Milwaukee, Wisconsin, or NYC Catholic Worker. Red, off-white, or patina.

\$10 plus \$4 shipping or call for bulk rates. See them online at nwtrcc.org/store.php.

Teaching Kit and DVD

"Thoreau and his Heirs. The History and Legacy of Thoreau's Civil Disobedience" Teaching kit for high school and college. The kit includes a copy of the essay *Civil Disobedience* by Thoreau, a *Death and Taxes* DVD (30-minutes), study guide questions for students, and a select list off historic civil disobedience actions. \$30 for 1 kit includes shipping. Order online at nwtrcc.org/thoreau.php.

Death and Taxes DVD (30-minutes). Sliding scale \$10-\$20 each includes shipping. Order online at nwtrcc.org/deathandtaxes.php.



Send orders with checks payable to NWTRCC to
PO Box 150553, Brooklyn, NY 11215, or pay online at nwtrcc.org,
click on the Resources button to see all items available.
Call 1-800-269-7464 with questions or for shipping rates on multiple items.



Asheville activists Coleman Smith and Clare Hanrahan tabled for NWTRCC (among their many groups) at the annual Gandhi-King Conference on Peacemaking in October in Memphis. Pictured is Coleman at the table networking with "Mother King," Georgia Anna King, 70, a well-known Memphis activist and recipient of many awards for her grassroots work in Memphis neighborhoods and for her advocacy with the homeless. Photo by Clare Hanrahan.

Your Ad In This Newsletter!

NWTRCC will begin to run paid ads in future issues. Details are being worked out, but for starters, we are accepting business card size ads for \$35 per issue. You may send in your business card with payment, or send copy and we will design the ad.

This newsletter is mailed to about 400 dedicated subscribers, a few hundred more copies are given away at events, and each issue is posted online as a PDF.

Exchange ads with other publications considered also.

If you would like to know more about ad rates, please contact the NWTRCC office at nwtrcc@nwtrcc.org or call 1-800-269-7464.

Decisions Decisions

At the end of the November 7 meeting of the Coordinating Committee in Boston we held a quick evaluation going around the circle of more than 25 people. While there were many ideas and worthy critiques, one favorite comment was "I hesitated to go to the men's room so I wouldn't miss anything." How's that for an impressive business meeting!

Over the years the organization has refined its business meeting to fit Sunday morning of our gathering weekends from 9 to noon. While some program work and brainstorming goes on during the Friday and Saturday sessions, the effort has been to make those times more of a mini-conference and to offer at least one introductory war tax resistance workshop for new attendees.

NWTRCC meets twice a year, and the fall meeting is when we pass a new budget for the fiscal year beginning December 1, review the financial situation as we near the end of our fiscal year, and set program objectives for the coming year. While our finances are much improved over the previous year — thanks to a few special donations that came in this fall—our budget projections remained conservative, and we're keeping a balanced budget in the same range at \$35,750. We were finally able to set aside the required 15% for reserves and emergencies and still end the year well in the black. If we can keep up the income in the coming months we should be able to think a bit bigger next year.

Members of the Fundraising Committee received special praise for their work at calling lapsed donors and affiliates, and researching and writing grants. We received a very helpful \$1,000 grant from Resist, Inc., during the summer.

A proposal to accept advertising in the newsletter passed, with a suggestion that business card size ads cost \$35. The Coordinator and Administrative Committee are empowered to adjust advertising policies and rates and are currently working on the details. Most objectives—the work to be carried out in the coming year—remained similar to recent years such as publishing six issues of this newsletter, answering counseling questions and keeping up with technical issues related to war tax resistance, maintaining and updating literature and website, etc. There were more suggestions to encourage war tax resistance outreach year-round rather than staying too focused on tax day, which has become less important as so many taxpayers file online. We also spent

some time brainstorming ideas to continue promotion of our film *Death and Taxes* and the Thoreau Teaching Kit during the next tax season.

Larry Rosenwald gave a report from the International Conference on War Tax Resistance and Peace Tax Campaigns held in Norway in July 2010. At our next meeting we will consider seeking membership in the Belgium-based Conscience and Peace Tax International, which monitors WTR-related issues on the international level.

We hope to see you at a future gathering and meeting. The next one will be in or near San Francisco, May 6-8, 2011. We'll be meeting in Kansas City during the first full weekend in November 2011.

Call for Nominees

NWTRCC's Administrative Committee (AdComm) seeks two 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 2011 meeting. Nominees are asked for a three year commitment, serving 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 David Gross (CA)*, Erica Weiland (WA)*, Clare Hanrahan (NC), Charles Carney (KS), and alternates Kima Garrison (OR) and Alexandra Monk (CA).

Self nominations are welcome, and affiliate groups should make a special effort to offer nominations. Contact NWTRCC for more information. Nominees will receive a letter with further details. Deadline for nominations is March 1, 2011. ▼

**Terms ending in May*



Karen Marysdaughter (ME) leads a tour of the "cemetery for war tax resisters and peace tax campaigners," displaying her talents of skit-writing and acting during the Saturday evening program. "Tourists" include (l to r) Ruth Ice, Susan Lannen, and Daniel Sicken. "Just what are those plain dirt mounds over there?" Answer: Simple-livers prefer simplicity at the end also. Photo by Ruth Benn.



The Friday night panel at the New England Gathering. Mike Prokosch, far right, spoke about the federal budget and the growing calls for a 25% cut in the military budget. 25percentsolutions.org makes connections to lack of services here and the waste of military spending. (l to r) Bob Irwin moderated, Ruth Benn spoke on the WTR movement, Erica Weiland and Katherine Fisher told their stories, and Bob Bady and Juanita Nelson talked about war tax resistance since WWII. Photo by David Gross.

The IRS Files

continued from page 1

lived together. So, he prepared a summons to serve on me, assuming I'd accompany her. I didn't. That summons was deleted.

I also found out the "case grade" and "risk score" the IRS assigned to me, and how that changed over the span of the 9-month investigation. My case grade was 11, where the highest was 13 ("complex case with subterfuge, high standard of living with little income to show for it") and the lowest 9 ("small business, no community impact, not expected to generate public interest"). My risk score was 206, with the riskiest being 100 (scheme "promoter" and over \$1 million in assessments) and least riskiest levels were greater than 200 (assessments less than \$100K). So much for being considered "dangerous."

The IRS also ran into a few dead ends: real estate property owned by others with similar names (but — had they bothered to check — with different Social Security numbers), a white 1987 Buick Century Limited Coupe in Idaho belonging to my father, a handy list of previous addresses (though most weren't mine), the fact that I hadn't had any accidents in Florida, that I had two close relatives and two neighbors, and the startling fact that I never applied for a concealed weapons permit.

If you have had personal contact(s) from an agent, an investigation file may have been opened. It's worth requesting those files to get an idea of what they know, what they don't know, and to attempt to keep them, well, "honest." See the sidebar for the steps to take. ▼

Ed Hedemann is a longtime war tax resister and author of the book War Tax Resistance, published by the War Resisters League.

Making an IRS FOIA Request

Anyone who has been called, written to, or visited by an IRS agent (as opposed to getting only computer-generated mailings) likely has had an investigation file opened on them. The files should be available when the case is closed.

There are five IRS offices that handle FOIA requests. Where you write, depends on where you live, and the addresses can be found on www.irs.gov/foia or contact the NWTRCC office. In your letter to the IRS, four elements are important:

- 1) State up front that you are making a Freedom of Information Act request.
- 2) Be as specific as to what you are seeking, such as "send all information the IRS has collected on me since [date], for tax years [dates], including an Integrated Collection System (ICS) complete transcript history information and logs [including forms 2747], all internal and interagency memo's, faxes, telephone logs, e-mail, letters, etc."; if you're aware of particular investigations, enumerate them. Also, make clear that what you are seeking is not limited just to those instances.
- 3) Establish your identity by giving your full name (and AKAs, such as maiden names, nicknames, etc.), date and city of birth, social security number, where you've lived (since you began resisting taxes); then either notarize your letter OR sign a Form DOJ-361 (downloadable) OR include the following statement just above your signature "I declare under penalty of perjury that the foregoing is true and correct. Executed on [date]." I was also asked to verify my signature by including a photocopy of my driver's license.
- 4) Say that you agree to pay fees but ask that they be waived because this information is for your personal use and will not be used commercially.

Finally, IRS FOIA responses are sometimes overly literal in that they include far more than what you are seeking, such as copies of tax returns (and letters) you have sent them; copies of liens, levies, and letters the IRS has already sent to you; tax calculation tables; reproductions of generic IRS literature included in mailings to you, and so forth. Unless you want all that, state that they should exclude such material.

If you get files, go through them thoroughly and then make a formal appeal for what they left off. I frequently get extra pages every time I make an appeal.

—Ed Hedemann

LETTERS TO THE EDITOR

Re: Oct./Nov. issue

I read the most current issue [Oct./Nov.] cover-to-cover in two sittings, and plan to share it with my new friends, a wife and husband bookkeeper/team. I've already forwarded them the link so they can read it online. Well done!

—J.W., Albuquerque, NM

Re: *Talking Taxes and Taking Action* [Oct./Nov.] I don't participate in penny polling because I don't believe in the state: no labor (taxes) into

government. But penny pollers could also have a plastic tube labeled for us: "war tax resistance," even "NWTRCC." That way the anarchist could put all their money into what we are doing without immediate self-contradiction. The ambiguous or undecided could put money in other tubes, too. And it might help solve some of our funding problems — at least raise consciousness about them. Power to the peaceful. Smash states not people.

—Joffre Stewart, Chicago, IL

Choose Life or Death

By Patricia Tompkins

I just heard on National Public Radio this quote from a Chinese entrepreneur who became an organic farmer. “By chasing after money, we have forgotten the essence of life.” For me, the essence of life is connection to the land and to each other because without the first we cannot live and without the second we cannot be fully human.

Since 1983 when I disconnected from the power company after demonstrating against the nuclear power plant being built across the bay from where I lived in Maine, I have sought to live in solidarity with the slower, simpler, earth-based traditions around the world in order to improve the quality of my life and a more sustainable future for generations to come.

For a time (7 years) I got rid of my car and as a single parent was raising two small boys, but I found creative ways to get around rural Maine with a bicycle built for two and a child seat on the fender. My neighbor said I looked like a mother duck with her ducklings.

Since moving to the mountains of North Carolina 22 years ago, I have been fortunate to continue the lifestyle started in Maine and Vermont (but now with a vehicle). I try to live in direct relationship to the land as much as possible and take responsibility for where the things I need come from in the form of energy, water, food, waste (no piped-in utilities). I am fortunate to have the land held in trust and to farm using traditional and permaculture methods as much as possible, keeping my produce profits below \$5,000 in order to be exempted from the USDA Organic Certification Process.

Since becoming solely self-employed as a farmer, I made the decision to become a war tax resister in protest to our government’s policies in the Middle East and Afghanistan. In the years that I owed self-employment tax,

I wrote a letter in my tax return explaining why I was withholding the percent for the military.

In the last few years, the money I owed was taken from my stimulus check and presently it is being levied monthly from my Social Security check at the rate of \$58. The total owed is \$330.

Because I feel that the most effective way to affect change is in our lifestyle and cherishing the values of traditional localization, I hope to contribute to healing the land, myself, and the greater community. ▼

“Wanting good government in their states, they first established order in their families; wanting order in the home, they first disciplined themselves.”

—Confucius



Photo courtesy of Patricia Tompkins.



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

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