More Than a Paycheck
REFUSING to PAY for WAR
37 Years of Resistance

War Tax Refusal & Passports
By Lincoln Rice

In 2015, Congress passed a transportation bill that included a policy requiring the State Department to deny an individual’s passport application if the IRS certified the individual as having a seriously delinquent tax debt (over $52,000 for 2019). The bill even allows the revocation of an individual’s passport in certain situations.

Since summer 2018, four people in our network have received notice from the IRS that the IRS had notified the State Department not to renew their passports. These four definitely represent a small percentage of war tax resisters with a tax debt greater than $52,000. If you have a tax debt in excess of $52,000 and have not received a passport notice from the IRS, you may want to file an expedited request to renew your passport as soon as possible. The State Department may renew your passport before the IRS sends in your name.

What was less clear in the new law was the process under which a person may have their passport revoked. As of yet, no one in our network has had their passport revoked. Recently, the IRS shed some light on the revocation process in an information release, offering two possible instances that could lead to a revocation: (1) the IRS may recommend revocation if the IRS had permitted someone to renew their passport because of their promise to pay, and they failed to pay, and (2) the IRS may also ask the State Department to revoke a passport if the taxpayer could use offshore activities or interests to resolve the debt, but chooses not to.

Additionally, before contacting the State Department to revoke a taxpayer’s passport, the IRS will send Letter 6152 (Notice of Intent to Request U.S. Department of State Revoke Your Passport) to alert the taxpayer that the IRS intends to do this and provide an opportunity to resolve the debt. If the taxpayer desires a resolution, they must call the IRS within 30 days from the date of the letter. Generally, the IRS will not recommend revoking a taxpayer’s passport if the taxpayer is making a good-faith attempt to resolve a tax debt.

Please contact the NWTRCC office if you receive any contact from the IRS regarding passports.

Lincoln Rice is the Coordinator for NWTRCC and lives in Milwaukee, Wisconsin.

Constructing Positive Pillars for Peace
By Samantha Leuschner

On 30 July 2019, I had the great pleasure of participating in an international webinar to address the continued efforts to abolish nuclear weapons worldwide. The participants included Abolition 2000, the World Future Council, and the Institute for Economics and Peace. The presentations revolved around the audacity for peace and how peace is possible through combined international efforts to abolish nuclear weapons.

The Institute for Economics and Peace proclaims two types of peace: positive and negative. Negative peace is defined as the “absence of violence or fear of violence.” The presence of negative peace (absence of fear and violence) does not automatically lead to a harmonious society. According to the Positive Peace Index Report 2019 (visionofhumanity.org/app/uploads/2019/07/GPI-2019web.pdf) written by the Institute for Economics and Peace, higher levels of negative peace are correlated to higher levels of violence in the future. “Measures of negative peace are used to construct the GPI [Global Peace Index]” of a country. “GPI indicators are broken into
IRS Wrongly Threatens $5,000 Frivolous Fine

A WTR on the West Coast received an IRS letter threatening a $5,000 frivolous fine if he did not withdraw his tax return within 30 days. This is very different from the situation where some WTRs received the IRS’s General Warning Letter, stating that their correspondence contains frivolous arguments. These latter letters can be ignored.

The above person did send a letter along with his taxes, but he did not take any “frivolous” deductions or credits on his tax form. He called the IRS and discovered that he was sent the letter because he did not provide documentation for the legal charitable donations he made. He also confirmed that that was the only reason he received the letter. So he put documentation in the mail and the situation was resolved.

This was a misuse of the IRS’s frivolous letter that threatens a $5,000 fine if someone does not withdraw their tax return within 30 days. That letter should only be sent out if someone took a deduction or credit based on a frivolous argument. The above WTR made a valid deduction that simply lacked paper work. (As a reminder, the IRS requires proof of charitable donations that are greater than $250). If you find yourself in a similar situation, or if anyone else has had something similar happen, please contact the NWTRCC office. We’re not sure if this was a one-time misuse of the frivolous warning letter or if it is a new pattern.

Wage Garnishment of WTR

NWTRCC received a call in mid-September from a war tax resister who received a wage garnishment. Wage garnishments have been rare the last few years, but do happen to war tax resisters from time to time. Though the WTR owed taxes each of the last ten years, the garnishment was only for 2012. The employer followed the instructions of the IRS and gave a “Statement of Dependents & Filing Status” form to the employee, who had three days to complete the form. If the form is not returned to the employer, your exempt income amount is determined as if you are married filing separately with zero dependents. According to IRS publication 1494, this would mean that only $1,017 per month is exempt from garnishment.

The person who called was married and filed jointly. Therefore, returning the paperwork to the employer raised the amount of income exempt from garnishment to $2,033 per month. To better ascertain if garnishments are becoming more common, please contact the NWTRCC office if you are garnished in the future or have been garnished in the last year.

Poor Audited at almost Same Rate as Rich

The IRS reported in May that millionaires are 80% less likely to be audited by the IRS than they were in 2011. On the other hand, Americans who receive the earned income tax credit, one of the country’s largest anti-poverty programs, were audited at a higher rate than all but the richest taxpayers. Essentially, audit rates for the richest 1% have plummeted while audit rates for the poorest have remained steady. Currently, the richest and poorest are audited at a rate of about 1.5%. The reason for this can probably be attributed to the cuts in the IRS budget over the last
Outreach Reports & National News

Outreach Reports:
We’re All Field Organizers

Preston, Iowa: September 13-15, 2019 – Around 85 Catholic Workers gathered for the weekend near Preston, Iowa for their annual Midwest Catholic Worker gathering. Saturday featured roundtables on several topics, including war tax resistance. The session, led by NWTRCC Coordinator Lincoln Rice and NWTRCC Outreach Consultant Chrissy Kirchhoefer, attracted a group of about eleven folks. The group was a mix of those who have practiced war tax resistance and those who have not, including younger people facing enormous student debt and those closer to retirement. The session was only 90 minutes long, but conversations about war tax resistance continued through the weekend.

Report from Lincoln Rice

Austin, Texas: In late August, I was able to meet with some folks who have been involved in war tax resistance in Austin, Texas. It was a great opportunity to bring together people who have been involved in creative tax day actions, yet had not met in some time. It was a delightful evening where we got to share our lives—transitions and events that influence our dance with WTR. We had a lively conversation about creative ways of resisting locally and nationally and brainstormed how to share information about WTR with the wider public. I look forward to returning to Austin to implement some of those ideas and welcome invitations from other communities that would benefit from NWTRCC support. I am so grateful to be part of this network of such inspiring people!

Report from Chrissy Kirchhoefer

Milwaukee, Wisconsin: On Thursday evening, September 19th, Milwaukee War Tax Resistance & the Casa Maria Catholic Worker hosted a potluck and discussion on WTR. After some good conversation over homemade food, a group of about ten stayed to watch some clips from the documentary, The Pacifist. (This film follows long-time war tax resister Larry Bassett as he refused to pay taxes on a $1 million inheritance and redirected those funds to charities all over the world. It’s available on Amazon.com). After the film, there was a discussion among current war tax resisters and non-WTRs about ways to deter militarism, which included some great war tax resistance stories from local resisters.

Report from Lincoln Rice

Berkeley, California: Northern California War Tax Resisters revived our potluck group for discussion and mutual support. In the 1990s, Sara Sunstein enjoyed NCWTR monthly potlucks in Berkeley and then Taxpayers for Peace potlucks in the 2000s when she lived in Sebastopol, CA— for socializing, learning the ropes, and mutual support for resisting and redirecting war taxes. With time, those regular support and educational gatherings faded away, and Sara was missing them. So she set about to revive WTR potlucks this past tax season.

So far, we have held two gatherings in Berkeley, with seven to nine different people attending each, hosted by Kathy Labriola at her home, the Ninth Street Co-op. The first was a brunch on July 4th and the invitation had the tag line, “What could be more patriotic on the Fourth of July than war tax resistance?” The second potluck was a luncheon on Saturday September 7th.

On both occasions, we enjoyed yummy food and camaraderie in the Co-op’s large yard, and each person shared what had led them to resist taxes, what types of tax resistance they have done over the years, their experience with the IRS, and any challenges they were currently facing. Even in our small group, we witnessed how resisting taxes and dealing with IRS involves such a variety of paths, different for each one of us!

Participants said they really enjoyed both gatherings, getting reacquainted with each other, and meeting others for the first time. All found the group to be warm and supportive. Being a war tax resister can be a very private, lonely, and/or overwhelming experience because most of it occurs between the resister, their conscience, and the IRS. Joining with other tax resisters strengthens us, revives our spirits, and also helps us with problem-solving strategies. We are looking forward to our next get-together—and invite other localities to break bread (gluten-free of course) together to build WTR community in their areas.

Report from Kathy Labriola—war tax resister since 1978, Berkeley, California & Sara Sunstein—war tax resister/peace taxpayer of various sorts since the NWTRCC conference in Berkeley, CA, 1990 or thereabouts.

continued on page 5
The treaty has had some minor updates since then. According to this treaty, the United States and Canada agreed to assist each other with the collection of unpaid taxes, as if the tax debt were its own finally determined tax debt.

The validity of this law was recently affirmed by the Court of Appeals for the Fourth Circuit. The taxpayer, who paid his Canadian tax liability to the IRS after being sent a Notice of Intent to Levy, sought a refund claiming that the treaty was unconstitutional, but his arguments were rejected.

From time to time, we often hear someone discussing a possible move to Canada. This notice is here to remind our readers that moving to Canada does not guarantee that one’s tax debt would not be collected for the IRS by the Canadian government.

### Enforcement Collection for 2018 at All-Time High

According to a report published by the IRS in September 2019:

“The IRS collected an all-time high amount of enforcement revenue of $59.4 billion in 2018. Over the past several years, increases in enforcement revenue have generally been due to an increase in returns filed with a balance due, which are largely handled through automated notices and other substantially automated programs. More than half of the total enforcement revenue collected in 2018 was collected through the collection automated notice stream ($30.2 billion).”

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**Counseling Notes** continued from page 2

two decades. Earned income credit audits do not require nearly as many IRS resources than audits performed on millionaires.

### State & Local Taxes Deduction Clarification

The Tax Cuts and Jobs Act (TCJA) limits an individual taxpayer’s annual SALT (state and local tax) deductions to a maximum of $10,000, with no carryover for taxes paid in excess of that amount. (The SALT deduction limit does not apply to property taxes paid by a trade or business or in connection with the production of income.) As a result, many taxpayers won’t get a full federal income tax deduction for their payments of state and local taxes. Following the TCJA’s passage, some high-tax states implemented workarounds to mitigate the effect of the SALT deduction limit for their residents. One method used was to set up charitable funds to which taxpayers could contribute and receive a tax credit in exchange. The IRS has issued final regulations, which generally apply to contributions after Aug. 27, 2018, that effectively kill this workaround. The regulations provide that a taxpayer who makes payments to, or transfers property to, an entity eligible to receive tax deductible contributions must reduce his or her charitable deduction by the amount of any state or local tax credit the taxpayer receives or expects to receive.

### U.S.-Canada Income Tax Convention Treaty


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But we’ve lived our lives, and we have nothing to lose—no kids or jobs to worry about. I say to them, “Have some fun. Get out there and join the community of people acting on their beliefs!” I have a vision of a better world where people can live cooperatively, without violence, and that we would be able to feed the hungry, house the homeless, and provide shelter for people if we weren’t spending so much money on war.

Yes to the Earth! No to War Taxes!
November 1-3, 2019
Portland & Corvallis, Oregon

The fall NWTRCC National Gathering will be in Portland & Corvallis, Oregon. The weekend will focus on collaboration between war tax resisters and environmental activists. The Friday evening session will begin in Portland at 5:00pm. Elizabeth Murray (of Ground Zero Center for Nonviolent Action) will speak on the impact of militarization and nuclear weapons on Puget Sound. After the session ends at 8:00pm, we will carpool down to Corvallis. The Saturday & Sunday portions of the program will be in Corvallis. Saturday will largely consist of a collaboration workshop for war tax resisters and environmentalists.

For the most recent information on the gathering, including registration information, go to nwtrcc.org/programs-events/gatherings-and-events/ or call the NWTRCC office.

School of the Americas Watch
November 15-17, at Fort Benning, Georgia. This is a Commemorative Gathering to remember the 30th Anniversary of the Central American University Massacre. NWTRCC expects to have an active presence there. Please let us know if you plan to attend. More information about the event can be found at soaw.org.

15th Annual Conference on War Tax Resistance & Peace Tax Campaigns

November 28 through December 1, 2019 in Edinburgh, Scotland. The theme is “Paying for Peace not Paying for War.” NWTRCC will be sending Erica Leigh as a representative, but the conference is open to all. Registration is £100, though accommodation is extra. The hosts will be assisting with options for accommodation with local hostels and hotels. More information can be found on the Conscience UK website: (www.conscienceonline.org.uk/international-conference-2019/) ●

Outreach Reports & National News

Mistrial for American Anti-Abortion Activist

[Editor’s note: NWTRCC does not have an official stance on abortion, but includes this piece of news because it could have relevance for war tax resisters who may be taken to court in the future.]

Michael E. Bowman of Columbia City, Oregon is back in the news. Bowman was first targeted by the IRS because of his involvement in a tax protest scheme cooked up by Joseph Saladino. (Saladino promoted the idea that income taxes are unconstitutional and was later convicted of conspiring to defraud the IRS). Bowman was charged with a misdemeanor in tax court for deliberating failing to file for tax years 2011 and 2014. His defense was based the Religious Freedom Restoration Act (which is also a long-shot contemplated by some war tax resisters), and also putting forward the theory that since he got away with not filing returns for eighteen years, he had a reasonable belief that what he was doing was lawful. A twelve panel jury, made up of eight women and four men, could not come to a consensus after deliberating for nearly eleven hours over two days.

Bowman has had some success in court in the past. In April 2018, a judge dismissed a case against Bowman for felony tax evasion for lack of evidence. The IRS believed that Bowman was guilty because he cashed his paychecks rather than deposited them (so as to avoid IRS levies). For this last bit of news, thanks to David Gross, whose blog The Picket Line (sniggle.net/TPL), includes more on war tax resistance topics. ●
Frances Crowe – In Memoriam
By Chrissy Kirchhoefer

Peace activist and war tax resister Frances Crowe passed away at her home on Tuesday August 27, 2019. In March of this year, Frances celebrated her 100th birthday. Folks honored her wish of coming out with homemade signs. Over 250 strolled through the closed off streets of Northampton, Massachusetts to celebrate her steadfast commitment to a world filled with peace and justice. The theme for the event: “Celebrate the Struggle 100 Signs for 100 Years.”

Here is an excerpt from her Americans Who Tell the Truth profile (www.americanswhotellthetruth.org/portraits/frances-crowe):

When she was a teenager in her hometown of Carthage, Missouri, Crowe blurted to her father that she was against killing and war. This revelation—she herself is not sure how she’d formed the idea—was prompted by the public hanging of a black prisoner at the local jail.

Her lifelong commitment to the antiwar movement, however, began a few years later in 1945—after college, graduate school at Syracuse and Columbia, and a spell working in a laboratory that supported the war effort—as she was ironing a placemat in the New Orleans apartment where she lived with her husband. “I heard on the radio that they dropped the bomb on Hiroshima. And I knew, with the description of what it was that it was really bad… So then I literally unplugged the iron and went out looking for a Peace Center in New Orleans. And I didn’t find one. But I ended up in a used bookstore trying to find something to read on nonviolence, and the man who owned the store suggested I start with Tolstoy. So I started reading a collection of Tolstoy’s essays on war and violence, and you know that kind of set my direction.”

In a February 2005 profile for this newsletter, Frances Crowe described the path that led her to become a WTR after the Iraq War in 2003:

My conscience simply would not permit me to (pay war taxes). I really reached the point where I just very deeply felt I could not pick up the pen and write the check. I was a total hypocrite, running around talking about these things, and feeling so strongly, while still funding them.

It was when the war started that I really said, “No, I cannot pay.” I wrote a letter to the government saying, “I’m a Quaker. I can no longer support the military budget. I don’t believe in this war. It is an illegal government, talking about conducting an illegal war and I cannot cooperate.” I’ve been open about it and I file. I wrote them a letter about why I didn’t pay and sent copies to my Congress people and the President. I didn’t hear from any of them. Then I heard from the IRS that I had filed a frivolous claim and that they were going to fine me $500. I call them up and asked, “What is frivolous about it? It is not a frivolous thing for me to break the law. It was a very serious thing and I understand what I’m doing.” And she said, “Refile but don’t put any paper in with it. Just refile. Send a copy of what you sent.” I did and I didn’t hear any more.

The trouble is that people are too comfortable. They are not hungry, and they are so totally caught in by the major media that they’re just shopping and entertaining themselves and feeling that they have to be happy all the time and diverted. I like to be comfortable. I like a warm bath and I like a comfortable bed at night. I don’t like being hungry. But there is something else also to life, the joy of struggle, that not enough people have tasted. And the joy of community, and the joy of cooperation, instead of competition; these are the values that I want to perpetuate and talk about to young people. There’s a whole other world out there that they can taste that’s a really wonderful community in the brotherhood of humans.

In a 2010 Boston Globe article, Frances Crowe stated:
People my age have been lulled into the idea that they shouldn’t take risks, that they should stay comfortable and take the easy way.
three domains: ongoing conflict, societal safety and security, and militarization” (p.70).

Positive peace is based on the pillars of well-functioning government, acceptance of the rights of others, low levels of corruption, and equal distribution of resources, to a list a few. An example of positive peace would be NWTRCC’s efforts to resist military funding and the redirection of those funds to causes that work to build a just society. According to the Positive Peace Index Report, peace in the US deteriorated, placing the US 128th out of 163 ranked countries on the peace index. The reasons behind the decline are correlated with an increase in military expenditure, armed services, and a decrease in UN peace keeping funding. The report further indicated deterioration with safety and security mostly due to high rates of incarceration, ongoing international military engagement, high amounts of nuclear and heavy weapons, and weapons exports.

The relevancy of this with war tax resistance can be found on the NWTRCC’s statement of purpose:

“We oppose militarism and war and refuse to complicity participate in the tax system which supports such violence. 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. NWTRCC promotes war tax resistance within the context of a broad range of nonviolent strategies for social change, and is firmly embedded in the peace movement.”

The Peace Index Report does not specifically measure racism, sexism, homophobia, and environmental destruction, but the very notion of positive peace demands resistance actions for the moral and political good of our country. What better way to address these systemic issues than to cut off the very “blood” (our taxes) that keeps it going?

For our fellow NWTRCC members and affiliates, the above may be known information. Perhaps information like this is what drives you to continue your resistance. As a current non-resistor, I write in deepest gratitude for the continued struggles, troubles, setbacks, and disappointments you endure for the sake of justice. It cannot be said enough that resistance is everything. Resistance is love, mercy, and hope. It is the sometimes seen (and unseen) belief that justice is possible. To close with a quote from Dr. Martin Luther King Jr, “the arc of the moral universe is long, but it bends towards justice.” As the US government continues to be damned with corruption and greed seeking ways, we (as resisters) persevere in this slow, arduous trajectory toward justice. It is in doing so that we preserve the dignity and integrity of human life everywhere.

Samantha Leuschner currently serves on NWTRCC’s Administrative Committee & lives in Maine.

Profile continued from page 8

the IRS and for whom the collection of penalties and interest is a burden. In providing this mutual support, the Penalty Fund hopes to sustain and expand war tax resistance as a form of conscientious objection to war.

It turns out that it is very rare for war tax resisters to be jailed, lose their homes, or the like. In any case, if things get bad, one can always simply pay up, or let the IRS levy the money owed from a bank account or social security. And if my income is low enough, they won’t be able to do even that.

It boils down to this: nothing they can take is worth more than my integrity. I will no longer voluntarily support murder and corruption. I can’t tell you how much better I feel now. I feel fearless. I feel simple and unconflicted, quiet on the inside.

Anyone who follows the Ten Commandments is also bound to neither murder nor pay for murder. If everyone who preached “thou shalt not kill” would stop participating in war in all ways, including their taxes, including complicity through acceptance of the status quo, wars could never happen again.

Author bio:

You may wonder why, with all this talk of feeling strong and fearless, I have not signed my name to this article. There are two reasons. First, I’m under a heavy load of stress, and have been for years, regarding the care of my extremely elderly mother. I’m not being bothered by the IRS right now and don’t think I could handle that in addition to everything else.

Equally important is that prospective clients look me up online. I try to keep politics out of my healthcare practice so that everyone feels welcome to work with me. I don’t know how finding this article would affect prospective clients. There is already something online (unrelated) from 25 years ago that scared someone off recently. So for now, I choose to remain anonymous.
I grew up in a constant shadow of wars—from bomb shelters when I was a child, through Vietnam, the “cold war,” and ceaseless hot ones since then. When I discovered in my 30s that besides what we directly participated in, our government was also fomenting wars all over the world and supplying the arms for them, sometimes to both sides, I vowed myself to peace. That meant I would not help war efforts in any way, including paying for them or for weapons, buying products from companies which profited from war, and every other way that came to my attention.

The idea of it made me feel physically ill. This was an ethical choice, a spiritual choice. I am a Quaker and therefore try to live in a way, as founder George Fox said when refusing to be drafted, “that there is no occasion for war.” Add to that our Quaker goal to see “that of God in everyone”—can I aspire to that while killing people? Or pay for others to kill people? Or pay taxes which fund a Department of Defense which sells guns to other countries with which to make war? Impossible.

So I became a war tax refuser. The first year was a revelation. When I read headlines about war or heard them on the radio, I knew I hadn’t helped that happen through my tax dollars. I felt innocent again, and clean.

Later I joined the steering committee for the War Tax Resisters Penalty Fund (www.wtrpf.nwtrcc.org/), which provides a vehicle through which people can directly assist war tax resisters whose taxes are collected by