August 18th, 19th, and 20th, I had the great pleasure of getting to know the amazing Juanita Nelson through the stories of those who knew her and her partner, Wally. The gathering at Woolman Hill in Deerfield, Massachusetts organized by the Nelson Legacy Project (nelsonhomestead.org) which celebrated her 100th birthday anniversary was incredibly inspiring and eye opening. I grew up in the Happy (aka Pioneer) Valley, which is an area of western Massachusetts that Juanita called home for the last four decades of her life. While I don’t believe our paths ever physically crossed, it became crystal clear to me during the course of the weekend how much she and Wally shaped the region.

I heard over and over again how the example they set as civil rights activists, peace activists, war tax refusers, subsistence farmers, and advocates of simple living inspired people who lived in the Happy Valley and beyond. I only knew of Juanita and Wally the same way I knew of Randy Kehler, Betsy Corner, and Francis Crowe (local peace activists):

**Juanita Nelson Celebration in Happy Valley**

By Lindsey Britt

August 18th, 19th, and 20th, I had the great pleasure of getting to know the amazing Juanita Nelson through the stories of those who knew her and her partner, Wally. The gathering at Woolman Hill in Deerfield, Massachusetts organized by the Nelson Legacy Project (nelsonhomestead.org) which celebrated her 100th birthday anniversary was incredibly inspiring and eye opening. I grew up in the Happy (aka Pioneer) Valley, which is an area of western Massachusetts that Juanita called home for the last four decades of her life. While I don’t believe our paths ever physically crossed, it became crystal clear to me during the course of the weekend how much she and Wally shaped the region.

I heard over and over again how the example they set as civil rights activists, peace activists, war tax refusers, subsistence farmers, and advocates of simple living inspired people who lived in the Happy Valley and beyond. I only knew of Juanita and Wally the same way I knew of Randy Kehler, Betsy Corner, and Francis Crowe (local peace activists):
Thanks to each of you who donate to NWTRCC! Remember, you can also donate online through PayPal (not tax deductible) or Resist (tax deductible) by clicking on the “Donate” button at nwtrcc.org. (Please let the NWTRCC office know if you use Resist.) It's never too late to send that contribution to support our work.

We are very grateful to these alternative funds and WTR groups for their redirections and Affiliate dues:

- Community Peacemaker Teams;
- St. Lawrence Catholic Worker (Kansas City, Kansas)

Purpose of this Section
This section serves as a hub for war tax resisters to keep abreast of the kind of actions the IRS is taking to collect federal tax debt. It also aids WTR Counselors, who are war tax resisters who volunteer to support existing and potential resisters. These counselors have undergone a day-long training to non-directively counsel individuals and aid them in determining their goals in regards to WTR, to discover the options most appropriate to their situation, and to assess realistically the possible consequences of those options. A current list of counselors by state can be found on NWTRCC’s website (go to the “About Us” tab and click on “Local Contacts & Counselors”). This training is usually offered once a year and the next training will be online in early 2024. If you would be interested in attending one of these trainings, please contact the NWTRCC office at nwtrcc@nwtrcc.org or (800) 269-7464.

IRS Wrongly Applies Estimated Tax Payments to Earlier Tax Year Debt… Again
Two years ago, the IRS wrongly applied one of Ruth Benn’s estimated Social Security / Medicare tax payments—also known as FICA. She intended the payment for Tax Year 2020, but the IRS redirected it to her 2011 and 2012 tax debts, which were set to expire shortly due to the 10-year statute of limitations that begins after one’s taxes are filed and processed. This issue has also happened to Ruth a couple times since.

With the IRS touting shorter wait times on the phone—she decided to call and actually got to a person in collection in ten minutes, though at one point she just began hitting zero over and over again to make this happen. Once she got through, Ruth had to be clear she was disputing a recent letter with penalties for an estimated underpayment. “It took a long time for her to get what I was talking about. ”

For this phone call Ruth only focused on her most recent estimated FICA payment in January 2023 for tax year 2022, which was wrongly applied to taxes for 2012 and 2013. “For the next hour she would ask me questions then put me on hold. Of course the account must be a tangle. She asked if I was going to set up a payment plan, so I explained my refusal to pay voluntarily for war though that didn’t seem to phase her one way or the other. ”

The IRS person finally saw what Ruth was talking about and would “come back from hold every few minutes to say she’s working on it. ” But then the call dropped. Since the IRS person never called back, Ruth is not sure if the payment was correctly applied in the end. In addition, “I didn’t even ask about the estimated payments from last year or the year before that were applied wrong as just doing this one payment was clearly all she could handle. ”

Please alert the NWTRCC office if this happens to you. Also, you would probably want to contact the IRS about it ASAP. Revenue Ruling 73-305, 1973-2 C.B. 43 clearly states that voluntary payments of assessed tax, penalty, and interest are to be applied as the taxpayer designates. If the taxpayer fails to give specific instructions as to the application of a payment...
NWTRCC & Pace e Bene Collaborate for Peace Week

On Saturday, September 23, NWTRCC co-hosted an introduction to war tax resistance with Pace e Bene’s war tax resistance affinity group as part of Pace e Bene’s Campaign Nonviolence Days of Action. Chrissy Kirchhoefer and Cathy Deppe started with a PowerPoint presentation and then opened the floor to people’s personal experiences and questions.

We provided support, answers, and resources. Some of the resources we shared were how to fill out a W-4 form, our many practicals booklets, and “War Tax Resistance at a Glance.”

The session was called “Resist Through Redirection: Choose Your Own Adventure.” There were twelve of us for the session, with quite a few people from Oregon who are creating a statewide peace network. The next steps we encouraged were for people to join Pace e Bene affinity group to bring their questions and their visions for the world we envision creating!

Report from Chrissy Kirchhoefer

Derek Brett from CPTI shared that they are continuing to work with the United Nations on expanding the rights of conscientious objector status to include war tax resistance, but have not had any success thus far with the cases they have presented from Canada and Germany. Derek also shared that in his native Switzerland, they have a voluntary tax system where the taxes of employees are not automatically withheld, but workers are supposed to pay them by March 31 for the previous year. This is also the situation in the United States, though it is less common in other European nations.

Jan Birk of the German group Netzwerk Friedenssteuer, shared that they are few and aging. They are putting less emphasis on promoting war tax resistance and more emphasis on rethinking the term “security.”

Lastly, Doug Hewitt-White of Conscience Canada spoke of the discernment process that their organization had recently concluded. This two-year process, in which dissolving the group was strongly considered, resolved to close their Peace Tax Trust Fund and work to expand the notion of conscientious objector to include not just objection to war, but also to abuse of the earth and native peoples, as well as other justice issues.

Report from Lincoln Rice

WTR 101 at Midwest Catholic Worker Gathering

9 September 2023 – NWTRCC consultants Lincoln Rice and Chrissy Kirchhoefer led a WTR session at the Midwest Catholic Worker Gathering outside Preston, Iowa. There were seven of us at the session. Most of the attendees had previously

Are you organizing an action, training, or gathering?
Got a good photo of your war tax resister community in action?
Keep us in the loop:

We’re all about building the community of resisters.
We’d love to celebrate you + help spread the word. Email Chrissy Kirchhoefer (our Outreach Consultant): outreach@nwtrcc.org //

Follow the journey + join us on all social media Instagram + X: @wartaxresister //
Facebook: National War Tax Resistance Coordinating Committee (NWTRCC)
Lawyer Advocates Tax Resistance as a Tool in Israel

In August, Israeli international taxation lawyer Doron Levy publically promoted tax resistance as a tool for societal transformation. He believes tax resistance can be a powerful resistance tool against governments that are transitioning from democracies to dictatorships. It’s a moral stance. He states:

“Tax resistance is not just about financial dissent; it’s a moral stance against supporting governments that engage in objectionable actions. It’s a way for citizens to voice their opposition and to withhold financial support from regimes they disagree with.”

Levy notes that his stance is inspired by American war tax resisters like Henry David Thoreau and William Lloyd Garrison. Levy’s stance was reported widely in the press and is also featured on his company website.

It All Began with a Telephone

By Ed Hedemann

Fifty-three years ago, as a cash-strapped University of Texas graduate student, I relied on my office phone at the astronomy department to save money. Consequently, I didn’t also need a telephone at home. But I got one anyway. It was my gateway to resisting taxes for war.

The year before, I had refused induction into the U.S. Army, but that felt a bit hollow to then just turn around and pay the taxes that funded the war in Vietnam. Fortunately, in 1970 I learned of a nonviolence weekend in San Antonio, sponsored by the American Friends Service Committee (AFSC), which featured veteran war tax resisters, including Wally Nelson among others. I learned that refusing the federal excise tax on telephone service was an effective way to protest the war since in those days, it really irritated the IRS that lots of people were blatantly refusing these small amounts of money and getting away with it. Mostly, the IRS tried to make an example of a tiny number of people by seizing bank accounts, salaries, and even bicycles, cars, and houses for nonpayment.

I was among those selected when the IRS twice had my entire $250-a-month teaching assistant salary seized for a measly $5 in tax. Nevertheless, both times—many months later—they eventually refunded almost all of what had been seized because of the interest they gave me on the $245 excess amount seized, virtually wiping out the $5 excise tax!

Those were the only times they recovered my telephone taxes. Over all the years of nonpayment, I’ve accumulated $999.99 in telephone taxes diverted from the IRS. In addition, my total resisted income taxes has accumulated to $85,000.

Now decades later, as my income has diminished, so has my ability to owe—thus resist—taxes. Am I celebrating? No. I didn’t start resisting just so I could claim I wasn’t paying for war but also to register a protest. Consequently, I’ll hang on to my landline to make sure I never lose that special opportunity to emphatically say, “No!” to the IRS,* no to war, not with my taxes you don’t and, at the same time, conduct an action the government cannot easily ignore.

*It’s possible the telephone provider swallows my unpaid federal excise tax rather than hassle with reporting such small amounts to the IRS, despite my telling them every month to be sure to report my nonpayment to the IRS.

Consider a Bequest

NWTRCC accepts bequests, which can be arranged through your will or other estate plan. Simply name NWTRCC as the beneficiary of a portion of your estate or of particular assets in your estate, or contact the NWTRCC office for arranging a bequest through one of our 501c3 fiscal sponsors. A bequest costs nothing now, yet it may give you great satisfaction to know that your gift will live on in NWTRCC.

More information: nwtrcc.org/bequests, (800) 269-7464 or nwtrcc@nwtrcc.org.
college dean. He also cofounded the Peace Action Network of Lancaster, Pennsylvania.

After an early lunch, we will join the Concerned Families of Westchester for their weekly vigil. They have been vigiling every weekend since 2001 and plan on matching this Saturday’s theme to NWTRCC’s mission against federal taxes for militarism. Right now the working title for the demo is “Guns and Butter.”

After lunch, we will host a session celebrating what would have been Juanita Nelson’s 100th birthday. Juanita Nelson was one of the founding members of the modern war tax resistance movement in the U.S. During a previous weekend in August, her life was celebrated near her home in Massachusetts (see other article on page 1) and we plan on continuing that celebration. Joanne Sheehan of the War Resisters League and Bob Bady, a longtime friend of the Nelsons, will get us started. Before finishing with supper on Saturday, we will host concurrent WTR 101 and 201 sessions.

Sunday Business Meeting

As always, we will hold our business meeting on Sunday morning from 9am until noon Eastern. At this meeting, NWTRCC will discuss and reach consensus on its objectives and budget for 2024. We will also discuss any proposals from the larger network. If you have a proposal that you would like have considered at this meeting, please send it to the NWTRCC office before October 15th. This will give ample time for the proposal to be discussed online by people that may not be able to attend in person.

Logistics

The meeting house is quite large and can easily accommodate fifteen folks with sleeping bags. If you are traveling to the conference, please register ASAP on the NWTRCC website (nwtrcc.org). We can pick people up who either arrive at the Westchester County airport or take a train either to the White Plains stop or the Westchester County Airport. It is relatively easy to catch a train to these locations from LaGuardia or Newark Liberty airport, but we would recommend avoiding JFK. As always, most of our conference will also be online. There is a link to register for the online component on the same page as the in-person registration.

Juanita Nelson Celebration continued from page 1

I left the weekend with lots of ideas (some of which I’m already putting into action) and two questions:

1. How can I strive to be less complicit with violence in all its forms?
2. What am I capable of? What are we (my family) capable of? What is my community capable of? And on and outwards, because the Nelsons made it clear that we are capable of so much, especially when we join together.

Over the coming weeks I’ll return to those questions for inspiration and, whenever I’m feeling a bit lonely in my pursuit of peace, I will revisit the memories of my time spent with new friends at the gathering. I heard from her friends that Juanita and Wally wouldn’t like being put up on a pedestal, but I think she would have approved of the gathering as a way to meet new friends, feel renewed, and recommit oneself to constructive nonviolence. I will do my best not worship them as heroes, but add them to the list of inspiring people who have graced my corner of the world with their presence and reached far beyond it.
attended a WTR session at the yearly gathering, but had follow-up questions and concerns as their individual situations had changed. We were very happy to have Charles Carney join us again, who is long time war tax resister and a local contact for NWTRCC in Kansas City, Kansas.

Report from Lincoln Rice & Chrissy Kirchhoefer

During the pandemic, we regularly had sixty households register for our online-only conferences and over forty actually attended. The number of online registrants dropped to twenty-three for our in-person Indiana conference. And about half of those online registrants attended some part of the conference.

Obviously, people are more interested in an online event when it is completely online. This permits greater and easier interaction among the online participants. Therefore, NWTRCC will plan an online-only event based on the results of this poll.

I am happy to report that our poll garnered thirty-six responses. Here is the breakdown of those responses.

Have you Previously Attended a NWTRCC Conference?
Only one of the respondents had not previously attended a NWTRCC conference. 80.6% had previously attended one of our conferences online and 86.1% had attended a conference in person.

What Type of Online Event would you Attend?
For this question, participants could check multiple boxes or add their own. I will list those options that received more than one response:
83.3% - Panel Event with Speakers on a Timely Topic
55.6% - Social Hour Event
44.4% - War Tax Resistance 201
44.4% - Tax Day Organizing Session
33.3% - Social Media Workshop
19.4% - War Tax Resistance 101

Lindsey Britt at her local Library.

WTR Office Hours at the Library
For International Peace Day on Thursday September 21, Lindsey Britt of Taxes for Peace New England held office hours in the community room of the Brooks Memorial Library in Brattleboro, Vermont—sharing info about #wartaxresistance.

Report from Lindsey Britt

NWTRCC Poll for Online Event
At the end of August, NWTRCC posted a poll on social media and also emailed it to those who have recently registered for NWTRCC gatherings. The main reason for this poll was to see what kind of online event our network would be interested in. Our previous May conference in Indiana was in person, but it had an online component and this will also be the case with our upcoming November conference in New York.

Image by John Mounsey from Pixabay.
Additional Comments
There were thirteen additional comments. Here are few: “If it’s online, I’m interested!” “I have a really unpredictable schedule and hope to be able to attend a future online event.” “Timing is everything. i.e. time zones! Seems I’m working or sleeping during much of what I’m interested in attending. And realize now, I’ve not watched/listened to recordings from May gathering yet! They get lost amongst the daily barrage...” “We need a talk about where do we go from here. What do we have to offer the peace movement, the climate movement, the movement against militarized policing. We need a concrete goal and a strategy to achieve it.” “I wish I had funds for travel!”

Plan of Action
There was a clear winner with the desire to attend an online event featuring a panel with speakers on a timely topic. At this point, Lincoln and Chrissy will work with the Outreach Committee to plan an event for mid-January. We will probably start planning in earnest after the November gathering. To make the event as interactive as possible, we will also make sure to take advantage of Zoom’s breakout room function.

A huge thank you to all who responded!!!

Profile continued from page 8

collected was divided among those who had submitted an appeal. The current steering committee decided to not make a share greater than $30, but to continue quarterly appeals until all the requested funds have been collected. We welcome your comments and any ideas for improving the operation of the fund.

To find out more about the fund go to wtrpf.org. To add your name to our list of supporters, please send your name, address, and email to Peter Smith, 1036 N. Niles Ave, South Bend, IN 46617, or email him at psmith@saintmarys.edu.

WTRPF Steering Committee: Peter Smith (Indiana), Shulamith Eagle (Pennsylvania), Bill Ramsey (Pennsylvania), Shirley Whiteside (Iowa), Steve Leeds (California)

Counseling Notes continued from page 2

voluntarily tendered, the amount of such payment will be applied by the IRS to tax, penalty, and interest, in that order, for the earliest period, then to tax, penalty, and interest, in that order, for the next succeeding period, until the payment is absorbed.

Additionally, the Supreme Court has stated: “IRS policy permits taxpayers who ’voluntarily’ submit payments to the IRS to designate the tax liability to which the payment will apply.” United States v. Energy Res. Co., 495 U.S. 545, 548 (1990); see Slodov v. United States, 436 U.S. 238, 252 n.15 (1978) (noting exception where payment “results from enforced collection methods”).

IRS will Utilize Artificial Intelligence for Audit Targets
In early September, IRS Commissioner Daniel Werfel announced that the IRS will be employing artificial intelligence (or A.I.) as early as this month to target large earners for audits. A 2021 study by economists and IRS researchers discovered that the top 1% of U.S. income earners fail to report more than 20% of their earnings to the IRS.

I do believe the IRS when they state this is for folks making $400,000 a year or more. The IRS has been criticized in recent years for how often they audit impoverished people because of the IRS focus on critiquing the Earned Income Credit and how little they audit rich folks. Biden and the IRS have a good relationship. If they use this program to audit more folks making less than $400,000, that would harm Biden’s re-election bid.

Although A.I. could be used in different ways that may affect WTRs in the future, I don’t see this program affecting WTRs at the moment. Since most WTRs who file are honest on their forms, they are not the subject of audits. Audits are for people who the IRS believes are understating their income.

“I have been donating quarterly to NWTRCC for many years, because as a life-long war tax resister I feel I definitely need NWTRCC to be there and to be strong.”

— Becky Pierce, Dorchester, Mass.

Please join Becky as an annual, monthly, or quarterly pledger to NWTRCC. See the donate page on our website to pledge through Paypal (any amount monthly) or through Resist (monthly, quarterly, and annual options). If you would like a pledge packet to give by check, please contact the NWTRCC office, 800-269-7464. Thank you!
Brief History of the War Tax Resistance Penalty Fund

By Peter Smith

[Editor’s Note: In the latest letter from the War Tax Resistance Penalty Fund, Peter Smith provided a brief history of the fund, which began the same year as NWTRCC. More information about the Penalty Fund can be found at wtrpf.org].

The last NWTRCC gathering was at Joyfield Farm in North Manchester, Indiana. This is the home of Cliff and Arlene Kindy and Bob and Rachel Gross, who, following the inspiration of Professor Ken Brown of Manchester College, founded the fund in 1982. According to the archived records at Swarthmore College,

“The War Tax Resisters Penalty Fund began in 1982 as a volunteer project of the North Manchester, Indiana Fellowship of Reconciliation. It supported and encouraged conscientious war tax resisters in the U.S. As of 1994, the group had worked with about 1000 tax resisters and supporters, and numbered 500 members nationally. Originally the group was called Tax Resisters Penalty Fund.”

In 1982, a core group of 83 people across the country decided they could easily share $463.14 in penalties and interest incurred by a few military tax resisters who appealed to the war tax resistance community for help. The more people they could recruit to shoulder the penalties and interest of resisters, the lighter the burden for everyone.

The base list of supporters has been as high as 600 people sharing the weight. After 1994, the frequency of appeals was greatly reduced and the North Manchester folks turned the operation of the fund over to Julie Garber—originally from North Manchester but living in Chicago. In 2013, the current steering committee from NWTRCC offered to take over the fund and Julie was happy to agree.

We sent our first appeal letter in the summer of 2014. By that time, the list of supporters had fallen to 200 since many of those in the North Manchester support group did not respond to our request to rejoin the fund. In nearly every appeal, at least 130 people respond, usually more. In all, we’ve paid out about $250,000 to help resisters stay in the struggle.

Before 2014, a share was determined by dividing the total requested by the number of members who had responded to the previous appeal. Whatever was

continued on page 7