

More Than a Paycheck REFUSING to PAY for WAR



37 Years of Resistance

NWTRCC Conference Recap

War Tax Resistance and the Environment

By Lincoln Rice

Yes to the Planet! No to War Taxes!" This was the theme for our semiannual NWTRCC conference in Oregon the first weekend of November. The conference brought together war tax resisters and environmental activists to lay some groundwork for future collaboration.

Friday Night Panel

Friday evening featured a panel of anti-war and environmental activists from Eugene, Oregon. The evening was hosted by the Peace House in Portland. Susan Cundiff (former national board member of Women's Action for New Directions) examined the expansive military budget. Susan Macomson (Pentagon vs Planet) spoke of the environmental harm caused by military bases in Washington



Red Rebel Brigade of Extinction Rebellion at Peace Vigil in Corvallis. Photo courtesy of Susan Barnhart.

State, including bombs being dropped in nature areas for target practice. Cody Urban (Code Pink) spoke of his experience marching with thousands of students in Portland for the School Strike for Climate on

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Georgia on My Mind

By Chrissy Kirchhoefer

Arare event occurred in my life that I found myself traveling to Georgia for two important events in peacemaking recently. The first event was for the Kings Bay Plowshares 7 trial in Brunswick and the second was the 30th Anniversary Commemorative Gathering at Fort Benning with the School of the Americas Watch. Both events were heavily populated with War Tax Resisters as well as potential War Tax Resisters.

The Kings Bay Plowshares 7 (KBP7) action took place near the home of long time War Tax Resister (WTR) Robert Randall, who helped organize many of the events around the trial as well as bringing attention to Trident nuclear weapons for many decades. Like many WTRs, he had focused on the militarism in one's backyard, making the connection between our complicity in military spending and its impact on our communities.

The seven activists are part of a world-wide movement of Plowshares actions that started in 1980 and focuses on eliminating nuclear weap-

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More Than a Paycheck REFUSING to PAY for WAR

Editor Lincoln Rice

Production Ruth Benn & Ed Hedemann

More Than a Paycheck: Refusing to Pay for War is a bimonthly publication of the National War Tax Resistance Coordinating Committee, a clearing-house and resource center for the conscientious war tax resistance movement in the United States. NWTRCC is a coalition of local, regional and national affiliate groups working on war tax related issues.

NWTRCC sees poverty, racism, sexism, homophobia, economic exploitation, environmental destruction and militarization of law enforcement as integrally linked with the militarism which we abhor. Through the redirection of our tax dollars, NWTRCC members contribute directly to the struggle for peace and justice for all.

Subscriptions are \$15 per year.

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Counseling Notes

WTR Counselor Conference Calls

This is just a reminder that NWTRCC holds quarterly conference calls for WTR counselors and contacts in the NWTRCC Network. The calls offer technical updates and answer questions to keep our counselors more up-to-date and able to respond accurately to queries. The next call will be 21 January 2020. A reminder email is sent out to counselors on our list a couple weeks before each meeting. If you do not think you are on this list and are interested in joining the calls, contact the NWTRCC office. Also, if you are interested in becoming a WTR counselor or contact for your area, contact the NWTRCC office. We are currently planning on having a web-based counselor training on Saturday, January 25th, 2020.

IRS Restarting Home Visits

The IRS recently has announced that it will begin visiting taxpayers who have ongoing tax compliance issues. The IRS's primary goal for these visits is to make face-to-face contact with taxpayers who have a previously known tax issue that was not resolved through mail contact. In addition, they hope such a visit will catch you off guard. When you are surprised, you are more susceptible to cooperating and providing useful information. The visits would be from revenue officers (revenue officers are trained IRS civil enforcement employees who work to resolve compliance issues, such as missing returns or unpaid taxes). However, the first face-to-face contact from a revenue officer will almost always be unannounced.

If a revenue officer would visit, they should provide two forms of official identification or credentials, that include a serial number and photo of the revenue officer. Taxpayers have the right to see both of these credentials.

During the visit, the revenue officer will interview the taxpayer to gather financial information, tell the taxpayer what he or she needs to do to become and remain compliant with the tax laws. The revenue officer will request payment, but will provide a range of payment options, including payment by check made out to the U.S. Treasury. A legitimate revenue officer will not make threats or demand some unusual form of payment (such as payment by iTunes card) for a tax liability.

If a Revenue Officer calls on you by surprise, be prepared to say, "Now is not an acceptable time for me to talk. Let's make an appointment for some other time in the (distant) future." The agent should honor your request.

IRS May Not Know Where You Live

A Treasury Inspector General for Tax Administration (TIGTA) audit initiated to assess the IRS's efforts to reduce undeliverable mail concluded that additional actions must be taken to remedy a

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Many Thanks

Thanks to each of you who has responded to our November appeal—and in advance to each of you who is about to send that check! 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.)

Special thanks for Affiliate dues payment from:

• Agape Community (Ware, Massachusetts)

Network Updates

The Network List of Affiliates, Area Contacts, Counselors, and Alternative Funds is updated and online at nwtrcc.org, or contact the NWTRCC office (nwtrcc@nwtrcc.org or 1-800-269-7464), if you would like a printed list by mail.

Welcome to our newest affiliate, Minnesota War Tax Resistance

Don't forget, you can find us on

Facebook • Twitter • YouTube • Instagram

and to join our discussion listserve • Click on the icons at nwtrcc.org

September 20 and the need to strike against war and U.S. military aggression. Susan Barnhart (NWTRCC & Extinction Rebellion) spoke on the poor treatment non-U.S. citizen military veterans, who have been deported for failing to fill out the proper citizenship forms after their service ended. Ironically, they can return to the United States to be buried after they die. Michael Carrigan (Community Alliance of Lane County & Planet vs Pentagon) spoke on the enormous carbon footprint of the U.S. military and on funding the Green New Deal by cutting 5% of the military budget. He closed with stating, "If you want peace on the earth, you must be at peace with the earth."



Saturday morning workshop. Photo by Chrissy Kirchhoefer.

Saturday Workshops & Peace Vigil

The events on Saturday and Sunday shifted to Corvallis, Oregon, which is roughly equidistant between Portland and Eugene. On Saturday morning and afternoon, Jill McAllister, pastor of the Unitarian Universalist Fellowship of Corvallis, guided a collaborative workshop process that elicited priorities and opportunities for collaboration between war tax resisters and environmental activists. One suggestion to emerge from the process was the possibility of local WTR and environmental groups organizing a week of actions in April 2020 that capitalized on the fact that Tax Day and Earth Day are only one week apart. For Tax Day 2019, Eugene's Taxes for Peace Not War organized an event along with Community Alliance of Lane County, 350 Eugene, Oregon Women's Action for New Directions, and Extinction Rebellion. NWTRCC is also in the process of updating a palm card and our Peace Tax Return to more strongly connect the horrendous effects of militarism on the climate crisis. NWTRCC already has a web resource page dedicated to war-making and environmental connections, but we plan to build on it.

share with all species, this brigade moved in eerie silence up and down the street. Their credo of sorts is as follows:

"The red brigade symbolizes the common blood we share with all species, that unifies us and makes us one.

As such we move as one, act as one and more importantly feel as one.

We are unity and we empathize with our surroundings, we are forgiving.

We are sympathetic and humble, compassionate and understanding.

We divert, distract, delight and inspire the people who watch us.

We illuminate the magic realm beneath the surface of all things and we invite people to enter in, we make a bubble and calm the storm.

We are peace in the midst of war.

We are who the people have forgotten to be!"

That evening, we returned to the Friends Meeting House to have pizza and socialize. Sunday morning was our business meeting. After which, we all said our goodbyes. Some were remaining in Corvallis, some were returning to Eugene, and a large group of us were returning to Portland to catch flights home until our next meeting in May 2020. The weekend was full of hope and possibility for future collaboration with climate activists, but the most immediately satisfying aspect of the weekend was the newly formed connections and friendships. •

Late Saturday afternoon, there was an art build in preparation for joining the Daily Peace Vigil in Corvallis in front of the Benton County Courthouse, which has been a daily event since 2001 with the U.S. Invasion of Iraq. Also, during this time, WTR 101 & 102 sessions were held. The WTR 101 session had eleven folks in attendance.



Anne Barron and Robert Randall. Photo by Chrissy Kirchhoefer.

Afterward, we all joined the Daily Peace Vigil, the highlight of which was a visit from the Red Rebel Brigade of Eugene's Extinction Rebellion. Dressed in red to symbolize the common blood we

We Value Your Feedback

NWTRCC's Outreach Committee meets monthly and works on initiatives to support and spread war tax resistance. As part of this endeavor, we would like to hear from folks who read this newsletter about how NWTRCC best supports you and how we could be better.

Please take 3 minutes to go to the following web link and fill out our survey: <http://ow.ly/8UKS50xl4k2>



Tax Resistance Ideas and Actions

Georgia continued from page 1

ons. The KBP7 focused on Brunswick to draw attention to the potentially destructive and catastrophic reach of the six nuclear equipped submarines that have the potential to destroy the world many times over. One of the main messages of the action was “The Ultimate Logic of Trident is Omnicide.” Eventually all seven were found guilty of three felonies and one misdemeanor. Their sentencing will likely happen in the new year; they face up to 25 years in prison.

The gathering brought together over 200 people from throughout the US in support of their action and to declare a loud message of “No to Militarism.” I had the opportunity to meet with many long-time WTRs. Their stories of peacemaking over many decades were inspirational from monitoring the “white trains” (nuclear weapon shipments by rail) to current struggles for racial justice. It felt very much like a homecoming.

The School of the Americas Watch returned to Fort Benning, Georgia after holding vigil at the Southern U.S. border in recent years. The 30th commemoration of the assassination of Jesuit priests, their co-worker Elba, and her 16 year old daughter Celina at the Central American University brought people back to Fort Benning where connections were made between the School of the Americas that trains death squads and the atrocities committed in Latin America.

At both Georgia gatherings War Tax Resistance/Redirection was a prominent theme. Many of those gathered were WTRs and shared the message of our collective complicity in paying for war and the need



Chrissy with Fr. Roy Bourgeois of SOA Watch.
Photo Courtesy of Chrissy Kirchoefer.

to redirect resources to our community needs. On the witness stand, Martha Hennessy was asked by the prosecutor about what she meant when she said she compromised her beliefs. The granddaughter of Dorothy Day, who helped found the Catholic Worker, stated “Yes I compromised. I worked. I paid taxes. We pay for all of this. We are stuck in a permanent war economy.”

During the morning panel discussion of “SOA Watch: Bridging the Past and the Present of the Organization: The Movement and Lessons Learned over the last 30 years of Resistance,” Kathy Boylan, a WTR from the Washington DC Catholic Worker, brought the message of our complicity in these atrocities by paying taxes for war. She reminded those gathered that our taxes fund ICE raids, detentions, and deportations. Her address drew many people to NWTRCC’s table with inquiries of how to become a WTR.

Returning to Georgia brought much to my mind. It was at Fort Benning that I first learned about WTR with information from NWTRCC and met many inspirational peacemakers. That initial trip to Georgia twenty-two years ago transformed my life, encouraging me to join the Catholic Worker movement and become a War Tax Resister. I formed many relationships with others who were living joyful lives determined to not compromising their values, but rather paving a path of how I wanted to live my life. While tabling with NWTRCC material I heard from many, “Thanks for being here.”

At both celebrations, I was reminded that there is a thriving Peace Movement in the U.S. with a rich history of resistance with WTRs at the heart of it. Celebrating the work that has occurred over the decades and excited about the work that exists to counter Omnicide in our current times, brought the lyrics of the Ray Charles song, “Georgia On My Mind”:

Other arms reach out to me
Other eyes smile tenderly
Still in peaceful dreams I see
The road leads back to you
Georgia
Georgia
No peace, no peace I find
Just this old, sweet song
Keeps Georgia on my mind
I said just an old sweet song
Keeps Georgia on my mind •

persistent problem. To underscore the extent of the problem, the audit noted that in fiscal year 2018, some 14.4 million pieces of undeliverable mail were returned to IRS at an estimated cost of \$43 million. •

New W-4 Form Coming in January 2020

For 2020, the IRS will be releasing a revamped W-4 Form, which employees fill out for their employers so that one’s federal tax withholding can be properly determined. Currently, there is only a draft available, but not much is supposed to change between the draft and the final product. The intent of the new form is to make the withholding formula more accurate so that one will neither owe taxes nor receive a refund when it comes time to file. The new form will be similar to filling out one’s taxes. The paper version of the form includes worksheets on page 3 (this is from the draft, so page numbers could change), where

Complete Steps 3 through 4(b) on Form W-4 for only one of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3 through 4(b) on the Form W-4 for the highest paying job.)

Step 3:	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):			
Claim Dependents	Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$			
	Multiply the number of other dependents by \$500 . . . ▶ \$			
	Add the amounts above and enter the total here		3	\$
Step 4 (optional):	(a) Other income. If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income. You should not include income from any jobs		4(a)	\$
Other Adjustments	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here		4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period		4(c)	\$

Excerpt from Page 1 of New W-4

one can figure out the final numbers that need to go on page 1. The worksheets on page three are for people with a simple situation. If your situation is more complicated, there is an online worksheet on the IRS website. Only page 1 needs to be turned into one’s employer, not the worksheets that will contain a lot of personal information and are similar to filling out your tax forms. The anticipated changes to the form should not affect one’s ability to practice W-4 resistance.

The new form, instead of asking for withholding allowances (which were similar to the exemptions that were eliminated from the new 1040 Form), asks one to list their expected income tax deductions on line 4(b). For example, if a WTR earned \$50,000 per year and wanted to prevent 100% of their withholding, they could put \$50,000 on line 4(b). The person would also need to provide a new W-4 to their employer if they will be receiving a raise that would increase what they previously put on line 4(b). The form does not supply your yearly income amount or ask for it, but the employer, who will be using the form to determine withholding, will know it. If someone wants to resist 50% of their federal income taxes, they would need to estimate their taxable income for the year, divide that number by 2, and put a

deduction on line 4(b) that when subtracted from their total income that will equal half of their taxable income.

Lastly, there is an exempt option. There is not an explicit space on the form for this like on the previous form. But in the instructions for the form, it states that you simply need to write “Exempt” under line 4(c). Once the new form is finalized, we will begin work on updating our literature that addresses the W-4.

Passport Non-Renewal Program Audited

A recent Treasury Inspector General for Tax Administration (TIGTA) audit found that the IRS’s implementation of the passport provisions of the Fixing America’s Surface Transportation (FAST) Act was “generally successful.” As previously reported here, the law

requires the IRS to transmit certifications of individuals with seriously delinquent tax debt (more than \$52,000) to the State Department so that these individuals cannot be approved for a new passport or renew an old one. Auditors identified a problem regarding taxpayers who had reached the collection statute expiration date prior to the date of the notice of certification. However, this problem was rectified by an IRS programming

change. Auditors also reviewed the cases of almost 69,000 taxpayers who were permitted again to renew their passport and identified four spouses who were incorrectly allowed to renew their passport due to the death of the primary taxpayer.

Another Passport Update

The IRS has recently stated that it will not send notice to the State Department about preventing the renewal of a passport for a seriously delinquent tax debt for the following scenarios:

- Someone in bankruptcy,
- Someone identified by the IRS as a victim of tax-related identity theft,
- Someone whose account the IRS has determined is currently not collectible due to hardship,
- Someone located within a federally declared disaster area,
- Someone with a request pending with the IRS for a good faith installment agreement,
- Someone with a pending good faith offer-in-compromise with the IRS, or
- Someone with an IRS accepted adjustment that will satisfy the debt in full. •

NWTRCC Funding Concerns

By Lincoln Rice

At NWTRCC's business meeting at the beginning of November, we passed our annual budget for 2020. This budget anticipates taking \$16,500 from our reserves. NWTRCC will also be dipping into its reserves for a similar amount in 2019.

We were able to build up these reserves because of a generous \$25,000 grant that we had been receiving each year since 2014. Not only did this grant allow NWTRCC to build some reserves, but it permitted us to hire additional part-time staff.

NWTRCC did not receive the grant in 2019 and it is uncertain if the grant will ever resume. Since NWTRCC has always been very frugal, cuts to our 2020 budget will be limited. But without finding a new funding source to replace this shortfall, NWTRCC will be forced to make drastic cuts to its budget in 2021.

Therefore, **NWTRCC is seeking new funding sources and needs your help.** If you know of funding sources willing to support NWTRCC, please contact us at nwtrcc@nwtrcc.org or call us at (800) 269-7464. In addition, any extra you can donate at this time would be appreciated. **Please consider making a pledge to donate to NWTRCC** on a monthly

or quarterly basis. This can be done by writing checks or setting up a monthly donation via PayPal (<https://nwtrcc.org/about-nwtrcc/donations/>). **Consider making a bequest** to NWTRCC by putting us in your will. Our Employer Identification Number can be provided on request for people willing to do this.

If you are reading this, you know what a great resource NWTRCC has been in your life for supporting your war tax resistance. Any way you can support NWTRCC to be vibrant resource for a future generation of war tax resisters is appreciated.

Online Auction to Benefit WTR

Carlos Steward and Jim Stockwell of North Carolina are organizing a charity auction for NWTRCC in collaboration with the NWTRCC Fundraising Committee. All the items online will also be on display at Flood Gallery Fine Art Center (www.floodgallery.org/) in Black Mountain, North Carolina.

The auction will take place in late-February or March. **If you are willing to donate an item and can send it to the Flood Gallery Fine Art Center, please contact Carlos Steward at 828.273.3332 or carlos@floodgallery.org.** We are collecting not only art items, but also anything that would be termed collectable. All proceeds benefit NWTRCC. •

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“ If those who thus aid in hiring men to fight were transported to the field of battle and could witness the angry passion engendered

— see the soldier who was tempted to enlist and hired for his work in part by *their* money, dealing destruction around him, wounding, maiming, and killing men who are strangers to him

— hear the piercing cries and groans of the poor sufferers, and perhaps behold the man himself sent from the murderous employ to his final reckoning

— and witness the grief of the bereaved widows and the destitute orphans in their desolate homes,

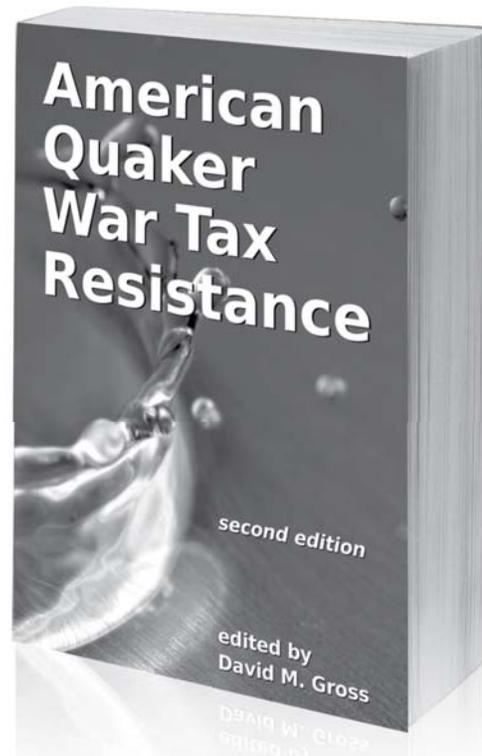
surely they could not but lament that they had incurred the responsibility of helping forward the dreadful business, with its awful consequences.

Distance from the scene of action does not lessen their accountability.

— *Philadelphia Yearly Meeting, 1865*

“intelligent and intense”
—*Western Friend*

“a wonderful resource”
—*Quaker Pagan Reflections*



in advance.

I have met four times with IRS representatives over the years. When IRS revenue officers asked me where I worked, I simply told them to check my income tax returns, since I file yearly. Recently, I received an intent to levy notice and a letter saying that IRS revenue officers wanted to visit me in my home. A home visit seemed a bit intimidating, but I thought a face-to-face visit with the IRS revenue officers could humanize them and me. The meeting was set for November 5, 2019.

When Justin and Ryan arrived, I explained why I have been a war tax resister. I gave them a copy of a National Priorities Project pie chart showing that over 50% of our 2020 discretionary budget is allocated for “defense” spending and a flier about the National Campaign for a Peace Tax Fund. I also gave them an article I wrote about my war tax resistance for the local newspaper.

I told the revenue officers that I have always paid what I owed in self-employment and state income taxes. But I have donated all of my federal income taxes to groups which sustain, not destroy life. I gave them a record of my donations for the last 10 years which have equaled what I owed in federal income taxes.

They briefly perused the materials I gave them. Ryan saw the word “Quaker” in my article and said he had heard it was a peace church. They both said I was the first war tax resister they had ever met!

Then they got down to business and asked me about my income, where I work, and what my assets and liabilities are. I told them to check my 2018 tax return for employers and income. I told them my main assets are my wages, car, and life insurance. I have no retirement funds or investments. I also gave them a rough summary of my monthly expenses.

They then asked me to fax them copies of my life insurance policy, bank and credit card statements, health insurance and other bills, so they could decide how much “I could afford to pay.” This felt like an invasion of privacy, plus the information could aid them in the collection process. And any payment plan would require a promise from me to

pay all future income taxes! So I told them I would probably not comply with this request.

I asked if they were planning to seize my car. They said they do not normally seize cars and were surprised to hear my car was seized in the mid-1980s. They asked me how much I drive for work (I work in rural Wisconsin hospitals) and they acknowledged that my car appeared necessary for the work I do.

Jerry Chernow, a long time war tax resister, accompanied me during the interview. Just having his knowledgeable and feisty self there was a huge support. It takes another war tax resister to understand what it is like to challenge the IRS.

After the visit, I received a letter from the IRS notifying me that their revenue officers plan to speak with my neighbors, employers, and bank. My bank and employer already know about my WTR, but I am also going to speak to them again as well as my neighbors. •

[Editor’s note: Paula was mailed a letter by IRS revenue officers asking to meet, making this a voluntary meeting. This is very different from an IRS summons, which would have legal ramifications for declining. Meeting voluntarily with IRS revenue officers does not necessarily increase or decrease one’s chances of later receiving a summons. In both instances, the IRS is hoping to obtain information about one’s assets that would aid them in the collection process.]

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: (800) 269-7464 or nwtrcc@nwtrcc.org.

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“The book is a whole lot more than a list of tactics... It is a book that digs deeply into every aspect of tax resistance and how that’s related to a life of learning and practicing nonviolence.” — Ground Zero



<http://sniggle.net/99Tactics>



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Please Note:

If there is a (red) circle around your address label, this is the last issue of *More Than a Paycheck* on your subscription. Send in a renewal ASAP!

Profile

A Visit with IRS Revenue Officers Justin and Ryan

By Paula Rogge

During the Vietnam War, I joined Friends (Quakers) and other peace activists at the Post Office on tax day to pass out War Resister League pie charts showing how much of our national budget was spent on war. In the late 1970's, I heard Richard Catlett and Bruce Chrisman speak about their war tax resistance at a Friends gathering and was inspired by their witness.

Getting through medical school gave me the courage to begin resisting payment of war taxes. As an employee, I have inflated my withholding allowances. When I was in family practice, I lowered my salary to below the taxable income level to prevent collection. As a contract physician, I paid what I owed in self-employment taxes (SET) every year, but "redirected" all of my federal income taxes (FIT) to peace / justice groups and organizations that meet basic human needs.

The IRS has seized my car and checking account funds and has repeatedly levied my wages. My strategy has been to work several jobs, so that if a permanent levy were placed on my wages at one work-place, I could either reduce my hours at that job or quit and still have a backup job. When I've had the money, I've paid rent, health insurance, and food bills



Paula Rogge Protesting the F35 in Madison. Photo courtesy of Paula Rogge.