An Interview with Julia Butterfly Hill

By Daniel Woodham

DW: Can you give us an update about your war tax resistance action? Was it $150,000 that you resisted?

JBH: I think it was more than that, like $170,000. Now it’s over $200,000 with the penalties and interest. My contact with the IRS has just been about getting flooded with paperwork. They have tons of power and tons of money, and they’ll just use these to try and overwhelm and squash those who are doing this as a form of dissent. It’s so ironic the way corporations are getting away with billions of dollars that they owe in taxes yet still getting government contracts on top of that.

Are you choosing to settle with the IRS or is your goal to keep it away from them?

Currently I’m just involved in paperwork. I’m in this nonprofit Circle of Life, and we put on these really incredible festivals called “We the Planet.” The IRS said, “Ooo, there must be money there.” Actually the festivals are programmed so they cost the organization money. We don’t use horrible corporate sponsors to meet the costs. So the IRS said they wanted to know about that and [how it relates financially] to me.

When I was consulting around to make sure the consequences of my choice to do WTR didn’t impact others around me or the work that I do in the nonprofit, I called lawyers and created clear lines between myself and the nonprofit. Because I have one of the larger single instances of resistance, and because I have quite a bit of public attention, one thing the IRS was very clear about was that there was no way they would negotiate with me. It would send the wrong signal to others who choose to do WTR.

One thing we talk about in the WTR movement is the range of emotions people experience in the different phases of their active civil disobedience. How has it been emotionally for you?

For a little bit it was a roller coaster, and now it’s really solid. I started out cautious. I was not so much concerned for my own comfort as others might be. I believe our addiction to comfort has held a lot of people back from being liberated in this country. I think that’s why we see powerful movements in other countries where people don’t have as much access to privilege. They don’t have that addiction to creature comforts, so they are willing to take more risks, which ends up being very liberating for them.

Just in my own life I’ve faced next to no comfort enough times so that I don’t have that fear around comfort. My biggest concerns were around projects I was involved in and my nonprofit work. But for me I felt really solid and clear. I talked with a lot of WTRs or people who were WTRs. I had people go online for me to find out info because I don’t use computers very often. I was very thoughtful in the process. And then I had a lot of strange circumstances in my life because of having done things like written books and having contracts for speaking somewhere and getting honorariums. All this created a lot of messiness, and I got some advice and set up an infrastructure.

Then I saw some people freaking out because of how my decision could impact their lives. I felt so responsible, and it put me in a tailspin for a few days. And then I did what I always do and that is to go back to my purpose. I realized my decision to do WTR was to take a stand. We oftentimes...
TELEPHONE TAX REFUNDS?

Nine federal courts have stated that the 3% excise tax does not apply to phone bills where the charge is based solely on the length of the call and not on the distance. Under Code Sec. 4251 the telephone excise tax is imposed on telephone services for which the amount of a toll charge varies “with distance and elapsed time.” The key word is “and.”

In a November 2005 ruling by the U.S. Court of Appeals for the Sixth Circuit, OfficeMax is entitled to a full refund of the $380,297 in federal excise tax paid on flat rate service from 1999 through 2002. On December 9, 2005, the U.S. Court of Appeals for the District of Columbia Circuit affirmed a District Court's judgment on the same issue for the National Passenger Corporation. This is a big deal to the IRS because as much as $9 billion in potential tax refund claims rest on the resolution of this issue. So if your phone charges are the same no matter where you call in the United States, you have legal support for saying you do not owe the tax.

But be warned, the IRS has stated that it will still attempt collection of the tax in these circumstances and backed this up by the fact that they are still prosecuting appeals in four other courts at the moment. While any taxpayer could request a refund back three years, a recent article states, “A person entitled to a $50 refund would have to fill out forms a dozen times to get the three years’ worth of refunds permitted under tax law. Collecting records and preparing the form would take about seven hours.” (USA TODAY, Dec 13, 2005) An idea has come into NWTRCC that wtr groups do a fundraising project for NWTRCC applying for phone tax refunds for people as a service!

—Thanks to Lincoln Rice.

IRS HEARINGS

More resisters seem to be calling about whether to take the IRS up on its offer for a “Collection Due Process Hearing” that comes with the “Final Notice, Intent to Levy.” These CDP hearings are a new provision of the Internal Revenue Code, guaranteed under sections 6320 and 6330, which were added in 1998 but only recently fully implemented. Checking back with a few people who called about this and said they intended to schedule a hearing, it appears that things did not go very far. While some resisters want to be able to explain to the IRS their reasons for refusing to pay, the IRS is not anxious to listen. WTRs have been warned that if their arguments fall into the “frivolous” category at best they will get a hearing over the phone and at worst they could get a frivolous fine. A Raging Grannie resister hoped that fellow Grannies could protest outside the office while she had her hearing, but she was only offered a telephone interview.

NWTRCC legal adviser Peter Goldberger says that the law does not provide for any “frivolous argument” penalty for offering explanations for one’s actions at a CDP Hearing, so that any such threats are either a misunderstanding by the agent or a bluff. Also, Peter notes that the IRS regulation stating that appeals will not be granted to a taxpayer who wishes to advance “political, philosophical, or constitutional” arguments is not written to apply to CDP hearings, and the law itself allows “the taxpayer” to raise “any relevant issue.” Within those limits, a hearing should not be denied on the basis of the reasons to be offered. (The law does not say that the hearing has to be in person, however.)

We would like to hear from more people who have experience with the CDP hearing process at any stage. Please contact the NWTRCC office at 1-800-269-7464 or nwtrcc@nwtrcc.org.
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...Julia Butterfly Hill

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have to take stands in our country and in our world where we don’t know the outcome and can’t control it. But this can’t stop us from taking stands. It’s almost like putting an energetic stake in the ground. Whether or not it makes it in the history books, there’s something about the power of that energy, like “this is the spot of integrity on which I stand.”

And that got me right back to center. I was required to go to an IRS hearing with the head agent, and I went in there so clear and centered and left feeling the same way. It’s so crucial that we be willing to just make these decisions.

**It’s coming from a place of conscience.**

Exactly. We do the right thing because it’s the right thing to do, regard-

less of the outcome. And another thing I tell people regarding activism and doing WTR is: What else would I want to do with my life anyway? Many people, including many in my family, are well meaning and narrow minded fundamentalists who are part of the myth of the “American Dream.”

When I spend time with these people and then others who take great risks, I see that the energy between the two is just different. I think people think they are happy with just the two-car garage, the 2.5 children, and the white picket fence. But really I don’t think they are experiencing life to its fullest.

**Have you continued to resist taxes since that initial time?**

Absolutely. I set up a system whereby I could make an income that was below the poverty line. Part of my focus has always been about simplicity. The IRS agents were like “How could you live on that? It’s not possible.” I replied, “Yes it is. I don’t own a car. I take public transportation. I live very simply.” The most money I spend is on eating organic food because that’s important to me. For my clothes I shop at thrift stores. And now my challenge is that there are other projects I would like to do, and I have to find a way to do them where I keep the project separate from me so the IRS has no legal standing for collection.

**How do you see WTR in the bigger picture of grassroots activism and civil disobedience actions?**

I’ve told people from the very beginning that WTR is doing civil disobedience every single day. In this country we seem addicted to what I call “The One Hit Wonder.” We go for one big day of direct action and then get frustrated when the media doesn’t give the action much airplay.

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**2006 IRS DEDUCTIONS AND EXEMPTIONS**

<table>
<thead>
<tr>
<th>Category</th>
<th>Standard Deduction</th>
<th>Personal Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$5,150</td>
<td>$3,300</td>
</tr>
<tr>
<td>Married, filing jointly</td>
<td>$10,300</td>
<td>*</td>
</tr>
<tr>
<td>Married, filing separately</td>
<td>$5,150</td>
<td>*</td>
</tr>
<tr>
<td>Head of household</td>
<td>$7,550</td>
<td>*</td>
</tr>
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An additional $1,000 standard deduction may be claimed by a married taxpayer who is at least 65 years old or blind ($2,000 if 65 or older and blind). If the taxpayer is single, 65 or over or blind, an additional $1,250 is allowed. The personal exemption phases out at higher income levels. More information about standard deduction can be found on the back of the IRS W-4 form (2006).

Moreover, if you choose to file, it is possible to exceed these income levels, but end up owing no tax (including receiving back 100% of any withholding) by using such options as the Earned Income Credit if you qualify; taking allowances for dependents; making use of pension funds or health benefit plans that reduce one’s taxable income; and taking deductions such as for at-home businesses. NWTRCC does not give advice on filling out tax forms or ways to reduce taxable income; there is information on the web for this (such as, www.sniggle.net/Experiment).

To figure out your 2006 income level before owing income taxes, identify your category and multiply the personal exemption by the number of dependents you can claim, including yourself, then add your standard deduction. For example, if you are married and filing jointly, with two children, you would add $13,200 ($3,300 x 4) to $10,300, equaling a taxable level of $23,500. Below this amount your family would owe no income taxes for the year (see below for filing requirements). This calculation also gives the annual amount of income the IRS needs to leave you if they are garnishing your wages. This formula does not apply to Social Security taxes.

**Filing Threshold:** In most cases the numbers on the chart represent the maximum gross income adults can make in 2006 before the IRS requires a federal income tax return to be filed. The numbers for current filing for tax year 2005 are: Single: $8,200; Married filing jointly, $16,400; Head of Household, $10,500; Married, filing separately, $3,200; surviving spouse, $13,200. The filing threshold is a bit higher for people who are over 65. (See IRS Publication 17) This information is provided not to encourage one method or another but as the basis for informed decisions.

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**TAXABLE INCOME LEVELS**

NWTRCC offers the standard deductions/personal exemption chart as a guide for people who choose to live below the taxable income. IRS standard deduction and exemption amounts are adjusted annually for cost-of-living increases.

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More than a paycheck • February 2006 PAGE 3
Members of Northern California War Tax Resistance were surprised by a large turn out at their end of the year gathering. The event was jointly sponsored with the San Francisco Friends Meeting, where there is new energy to encourage participants to engage in either phone tax resistance or the 1040 clubs. Given the time of year—the Tuesday between Christmas and New Year's—the organizers expected a few die-hards from at least 10 WTRs helped with the NWTRCC table, and coordinator Robert Randall reported that they had a great time. “Except for the last two hours getting rained out, we adequately staffed the literature table the entire time, and we distributed all 4,000 of the special flyers made up for the event,” said Robert. Hopefully some on the counselors list have received follow up calls or emails from some who stopped by the table.

NWTRCC literature was also available at the Oklahoma City Fall Peace Festival. The brochures received good attention being stationed on the Oklahoma City Friends meeting table next to the free Quaker oat cookies.

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Holiday Surprise for NCWTR

Members of Northern California War Tax Resistance were surprised by a large turn out at their end of the year gathering. The event was jointly sponsored with the San Francisco Friends Meeting, where there is new energy to encourage participants to engage in either phone tax resistance or the 1040 club. Given the time of year—the Tuesday between Christmas and New Years—the organizers expected a few die-hards from each group, and were delighted by the energy of over twenty people who were drawn to the gathering by calendar listings in local papers. What was thought would be a planning meeting turned into a mini Intro Workshop, and tax season planning was put off till January. Northern California also has a new WTR discussion listserve which should help facilitate local communication. Anyone interested can sign up at: http://lists.riseup.net/www/info/ncwtr_discuss.

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Get Yours Now!

Be sure to stock up on your leafletting and tabling materials for tax day! All bulk orders have postage in addition to the cost of materials and can be invoiced. Below are a few options.

See the website (www.nwtrcc.org/publications.htm) for a full list or call the office for a copy of our Resource List. NWTRCC, 1-800-269-7464 or nwtrcc@nwtrcc.org.

• Peace Tax Return brochure – 8¢ each
• “Why Isn’t Everyone Who’s For Peace A War Tax Resister? Answers to Common Questions” – (brochure style) 15¢ each general orders, 12¢ each for affiliates (or download the flyer version from our website publications page)
• War Tax Resistance: A Guide to Withholding Your Support from the Military, 144 page book. $15 each plus $2 postage (call for bulk rates)
• Practical War Tax Resistance

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Message....

To NWTRCC

I have chosen to include the following statement with my 2005 income tax form. Please use this idea in any way that you believe might be interesting and possibly useful for others, and include the email address also. Many of us are searching for a way to respond to the current crisis.

Garland Robertson, Pastor, Austin Mennonite Church, Austin, TX, pastor@mennochurch.org

To the IRS

Because of the 237 documented misrepresentations made by the U.S. government for initiating war with Iraq detailed in “Iraq on the Record,” I am enclosing only the portion of my income tax designated to support public welfare programs. The remainder has been sent to The Carter Center to support their work of identifying the sources of international conflict and mediating provisions for equitable resolutions. I request to be informed of the reasoning behind why the U.S. started this war.

May it go well with you.

Sincerely, G Robertson
Resisting Grannies

Uncle Sam wants Sally-Alice Thompson, 82, and Mahassan Shukry, 71, but they won’t go. Thompson served in the Navy during World War II. Shukry is from Iraq and has been in the U.S. for 26 years.

They both received recruitment letters from the Marine Corps saying the Marines could use their Arabic language skills. Thompson said that she knows only a few words of Arabic. The women are members of the Raging Grannies, who protest war with humorous songs and sometimes a can-can dance. On November 10, 2005, Thompson and Shukry, along with more Grannies (including war tax resister Dorie Bunting) and their supporters entered the Marine Corps recruitment office on San Mateo Boulevard in Albuquerque to tell the recruiters that they would respectfully decline the invitations. The action was well-covered by local media, and the recruiter apologized for the letter. The Grannies left some homebaked cookies, although the Marines told KUNM they would not be eating the cookies. They would not comment as to why.

—Bob Giles

WTR Lyrics

Here are the words to a couple Raging Grannie songs, appropriate for tax days. More can be found on the websites noted.

“Wasteful Military Spending”
(Tune: “Frere Jacques”; Edmonton Grannies)
Taxes unending, military spending
What a waste! What a waste!
Reinstate some sanity—
Turn it to humanity.
Work for peace! Work for peace!
www.raginggrannies.com/
GranniesRecent.htm#recent_songs

“We Ain’t Gonna Pay No More”
(Tune: “It Ain’t Gonna Rain No More”; Alice Sturm Sutter, WILPF NY Metro Branch)
Ohhh Weee
Ain’t gonna pay no more no more
We ain’t gonna pay no more!
How the hey can they cut my pay
To fund their gruesome war?!
No More!
www.wilpfnymetro.org

RESOURCES, CONT.

Series ($1 each; 50¢ for affiliates) - #1: Controlling Withholding (updated Jan. 2006); #2: To File Or Not To File; #3: How To Resist Collection; #4: Self-Employment; #5: Low Income/Simple Living; #6: Organizational Resistance
• WTR Exhibit - six 22”x34” posters (not mounted). $30 postpaid
• “Ask Me About War Tax Resistance” buttons. Single buttons free. Call about bulk orders.

Make Levees Not War!
Bumperstickers available from the National Campaign for a Peace Tax Fund. 11” x 3”, blue and white vinyl, $2.50 each.
Order from the website, www.peacetaxfund.org, or call 1-888-732-2382. For bulk orders, call or email, info@peacetaxfund.org.
Nominations Needed!

NWTRCCs Administrative Committee (AdComm) seeks 3 new members, who will be chosen from nominees at the May 2006 meeting in Seattle. We are looking for 1 full member (serves 2 years) and 2 alternates (1 year as alternate plus 2 years as full member) to attend 2 weekend meetings per year (travel paid for full members) and oversee the work of NWTRCC, plan the Coordinating Committee meetings, and help with projects during the year. The deadline for nominations is March 15, 2006. Current members are Eszter Freeman* (CA), Lincoln Rice* (WI), Susan Balzer (KS), Daniel Woodham (NC), and Alice Liu (CA). Please contact the office for a job description, or send in nominations and we will follow up with further details. Affiliate groups should make a special effort to offer nominations.

*These members complete their terms in May 2006.

Coordinating Committee meeting, Brooklyn New York, October 9, 2005.

...Making of an Activist

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and I was moved to the core by his simple eloquence. His message of nonviolence rooted in Christian principles, his courage to stand up for what he believed in when the odds seemed insurmountable, motivated me to dedicate my life to nonviolent struggle against racism and other forms of injustice.

The student body at Wisconsin had many confrontations with CIA officers, military recruiters, and DOW Chemical Company representatives. Often the smell of tear gas would accompany me on my way home from class. I engaged in several direct actions involving ROTC at Wisconsin. Many of my friends were burning their draft cards and/or fleeing to Canada to avoid the draft, but since I had already served, I was exempt from the draft. After graduating in 1968 and starting a teaching job at a predominantly Black college in New Orleans, I found it hard to keep up my resistance to the war. Then I heard about war tax resistance and that the government was drafting my tax dollars to kill Vietnamese. I started with phone tax refusal, but soon escalated to refusing the military portion of the income tax—it was over 60% in those days. I had three small children, so it was important that my wife supported our resisting war taxes. By that time I had moved to South Bend, Indiana, and found that many Notre Dame students were ready to take action against the war. We set up a small draft counseling office and held many demonstrations on campus and in town. I first committed civil disobedience during the May Day, 1970, “Shut Down Washington” events and experienced 14 hours and a macing in the DC jail.

Although I offered to start paying taxes as a good faith gesture after Nixon ended the war, it soon became clear that there was no reduction in military spending. My wife and I have been refusing to voluntarily pay the military portion of our income taxes ever since.

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CONTINUATIONS

Julia Butterfly Hill
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Every action for justice is an important step to take, and there’s something powerful about taking one step after the other. To me WTR is that: A commitment. It’s like my two years and eight days in a tree. I called that my “ground fast,” because I was away from the ground for that long. Every choice that is about an everyday commitment is a powerful choice to make.

Do you have any ideas about letting more people know about WTR?

I’ve found it to be a challenge. When I do events that are a part of my nonprofit, I can’t advertise or promote WTR because that is against the law, whereas I am protected under the constitution if I am talking about WTR as my own opinion. Circle of Life does a lot of important work in the world, and it is important for me to protect that work. I have so many people who come up to me and ask about WTR and I give them the website. I tell them about my own experience. I talk about the WTR communities across the country. Media is an important means for getting out info on WTR, and we are lucky to have mainstream media coverage on Tax Day.

I chose to take this stand while marching in the financial district in San Francisco right in the very beginning of the protests against the Iraq War. I helped shut down the financial district, the federal building, and three different intersections. I was out in the streets exercising my responsibilities as a citizen to ask for some accountability of my government. And it really hit me: How many people are going to go back to their lives and contribute to the very same thing they are out here protesting today? How many people drove here, one or two people per car to protest a war for oil? This was at the time I had found out I had this money available to me because of a lawsuit settlement. (It’s not like I’m able to earn that much per year!) I found out the government wanted to take 32% of it. I tried to find ways to keep it from them and lawyers said, “You have to pay them; just be thankful for this other money you have to work with in the world.” I really struggled with that. And then that day in the financial district I didn’t struggle anymore. I said to myself there is no way I can give that money to the very same thing I am out here protesting against.

It’s really interesting to see how many people will go out there and get arrested and do symbolic actions and won’t take this step. I think oftentimes humans really act in the space of crisis. We also act in the space of inspiration, which is a really powerful way to act. I’m more excited about people who choose to act from inspiration rather than crisis. My sense is that if things get better in this country, even a little bit better, that people will be numbed back into their comfort. If things get much worse, there is a potential for leverage.

I think growing the WTR movement means creating events that are inspirational and involve having celebrities, since that is what attracts people. There are very few famous people who have done WTR but my guess is that there are a few like Joan Baez or Woody Harrelson that might come.

For me being famous is more difficult than doing WTR. I am nervous each time I get up on stage, but I remind myself that I have made a commitment and so I do it. It’s important to listen to what you believe is important in life, that which calls you to a commitment. So I’m willing to continue putting myself out there in the limelight, and part of my commitment is to help people realize that I’m not a celebrity, that I’m a person. I chose to take a stand and that’s what made me a celebrity.

Thank you for taking time today to share your thoughts with us and also for the work you continue to do.

Absolutely! Anything I can do to help I’d love to since I want to be an ally and a teammate on this.

Julia Butterfly Hill is the author of The Legacy of Luna, about her tree-sit, and One Makes a Difference. More information about her and the activities of Circle of Life can be found online at www.circleoflife.org or at PO Box 3764, Oakland, CA 94609, (510) 601-9790.

Also, see the related site, Activism Is Patriotism, where NWTRCC is listed under the “Money” button, www.activismispatriotism.org.

Daniel Woodham is a war tax resister who lives in North Carolina. He is on NWTRCC’s Administrative Committee.

...Making of an Activist
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self-employed, and I claimed 10 allowances on my W-4 form, we avoided withholding on the refused amount. Unlike other war tax resisters, we have never succeeded in shielding our bank accounts and salaries from the IRS. They have collected everything they claim we owe plus penalties and interest. They have garnished wages, seized bank accounts and my IRA, put liens on my house, and even taken insurance payments due to my wife’s medical practice.

However, I have found it very empowering to be able to say “No” to the government as it has continued to wage wars in Nicaragua, Grenada, Panama, Colombia, Iraq, and many other places. In answer to the many who have questioned the effectiveness of our resistance, we point to the way it has helped us stay active as citizens over the years. We tell folks that the penalties and interest are used to pay IRS employees and don’t end up in the general fund. Also, the power of nonviolence is at work. The comptroller who tried to get me fired when my wages were first seized wrote a note expressing his respect for my stand when he retired.

When I vigil on the corner every Monday or refuse to pay the military portion of my income tax each year, Dr. King’s example is always before me, pointing out the way of nonviolence with its belief in the innate ability of people to change their minds and hearts when confronted with the power of truth and love.

Peter Smith is active with Michiana War Tax Refusers. He is a webmaster for NWTRCC and served on NWTRCC’s Administrative Committee from 2002-2005.

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The Making of an Activist

By Peter Smith

was a product of the 50’s: Civil Defense drills, the Red Menace, McCarthyism, super patriotism, Korean War, etc. I joined NROTC in college so my parents would not have to pay my tuition and books. I had two younger sisters they needed to send to college. I did not like Navy life and resigned after spending the required four years in service, although my politics were as right wing as ever. While I was in the Navy we had to endure countless counter-insurgency lectures, as the military advisors were already starting their work in Vietnam. I arrived at the University of Wisconsin in the fall of 1964 and immediately joined a group called Young Christian Students (YCS), since it was the only student group at the Catholic Center.

The YCS group at Wisconsin was very reflective and at the same time very action oriented. We were encouraged to take on projects that would help alleviate some injustice at the University. Some of these projects were next to impossible. One of my friends and I tried to figure out how to stop students from wasting so much food in the dining hall. But, by tackling projects which seemed unattainable, I learned that it is not success that is important, but commitment to do what seems to be right and constant questioning of that commitment by dialogue with those who hold other views. Although I didn’t know it then, this commitment and questioning is at the heart of the nonviolent lifestyle.

It was during this time of intense reflection/action that we heard that Martin Luther King Jr. had been beaten and attacked by police dogs when he and a small group of his followers had tried to march from Selma to Montgomery. This news electrified the nation, and young people from all over the country piled on buses to travel to Alabama to march with him. But the buses were all redirected to Washington, D.C. Dr. King only wanted those trained in nonviolent direct action to be with him. He was afraid that untrained hotheads would retaliate violently against his oppressors, and the civil rights movement would lose its moral high ground.

The YCS group rented a bus and traveled to Montgomery when Dr. King decided to open the march on its last day to all who supported his movement. That march was a conversion experience for me. I had to overcome my fear and engage in my first nonviolent direct action. The line of march was several people abreast and stretched as far as the eye could see in both directions.

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Peter Smith and his wife, Ellyn Stecker, at Camp Casey South Bend (IN), January 2006.

Photo by Danile Martins.