

More than a paycheck

NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

February/March 2010

Federal Prosecution for War Tax Resister

By Patrick O'Neill

Dy his own accounts, Maine war tax resister Francis "Frank" Donnelly says he owes the government less than \$30,000 in back taxes, because he underreported his income for the years 2002, 2003, and 2004. Following a four-year IRS investigation, Donnelly was indicted last year for tax evasion, a rare occurrence in the war tax resistance network. On November 23, 2009. Donnelly, 64, pled guilty in U.S. District Court in Bangor, Maine, to "lying on my gross receipts." The two-count plea, for the years 2003 and 2004, means Donnelly could receive up to 16 months in federal prison at his sentencing. No sentencing date has been set, and Donnelly remains free while awaiting sentencing.

Because the statute of limitations for criminal prosecution had already expired for 2002, Donnelly did not face charges for that year, but for accounting purposes at sentencing the government will use the total figure from the three years Donnelly underreported his income to the IRS. In addition to a prison sentence, which is mandated by federal guidelines, Donnelly will have to pay the taxes to the IRS, something he said he has "reluctantly" agreed to do as part of his plea. The amount of back taxes Donnelly owes is critical to his case. The more he owes, the higher the sentence called for by the federal guidelines.

Despite the relatively low sums involved, Donnelly's case was remanded to the IRS criminal division as opposed to the civil division. While no figures are available, it is



Frank Donnelly at the weekly peace vigil in Ellsworth, Maine. Photo by Russell Wray

clear the multiyear IRS investigation of Donnelly was expensive. Investigators even traveled to two Florida cities to interview Donnelly's friends, as well as scores of others in Maine. Donnelly, who served a prison sentence in the 1980s for a marijuana charge, thinks the government may have seen him as a big fish because of his past. Instead, the feds will likely be sending a blue collar war resister to prison in a case that will end up of costing the government far more money than it can ever recover.

Donnelly, a divorced father of a grown son, bought and resold lobsters for a living. He is a well-known activist in his hometown of Lamoine, Maine, where he helped found a soup kitchen for the homeless (he helps prepare the meal every Monday), and he is a regular at antiwar gatherings.

Donnelly became an activist following a stint in the Army reserves in 1966. He was court-martialed and spent four months in a military stockade in 1971 for refusing to wear his uniform after becoming a conscientious objector during the Vietnam War.

"I was against war before joining reserves, but I didn't know what to do," says Donnelly.

In 1969, Donnelly moved to California to get involved in the antiwar movement. The "renewed bombing of Cambodia in spring of 1970—that sealed the deal for me," Donnelly said.

Donnelly says he has always struggled with the decision to pay or not to pay war taxes. "It's a personal choice, but by paying your tax to the federal government you're helping fund the never-ending war machine of the USA," he said, "and what doesn't go to the war machine seems to end up with the money folks that run the world."

Raised in a working-class family in Florida, Donnelly was not encouraged to join the reserves.

"My family life was fairly normal for the 1940s and 1950s. Dad worked, mom did the mom thing. There were lots of relatives around in those days. I don't remember any big political philosophy coming from my parents; both seemed to let me form my own thoughts.

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See the insert to order our new film **DEATH & TAXES** and other resources.



More than a paycheck

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

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

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NWTRCC

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COUNSELING NOTES

Taxable Income Levels

NWTRCC offers the standard deduction/personal exemption chart as a guide for people who choose to live below the taxable income. For 2010 the amounts are unchanged from 2009 except for Head of Household, which increased by \$50.

To figure out how much you can earn in 2010 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 \$14,600 (\$3,650 x 4) to \$11,400, equaling a taxable level of \$26,000. Below this amount your family would owe no income taxes for the year, although the filing requirements set the bar much lower because of social security taxes.

2010 IRS Deductions and Exemptions

Category	Standard Deduction	Personal Exemption
Single	\$5,700	\$3,650
Married, filing jointly	\$11,400	\$3,650
Married, filing separately	\$5,700	\$3,650
Head of household	\$8,350	\$3,650

An additional \$1,050 standard deduction may be claimed by a married taxpayer who is at least 65 years old or blind. If the taxpayer is single, the additional standard deduction amount is \$1,400.

NWTRCCs Practical #5, "Low Income/Simple Living as War Tax Resistance" (\$1 plus .78 postage from the NWTRCC office), also includes information on legal ways to reduce taxable income and owe no federal income taxes. You may be able to make significantly more than the amounts indicated above but would need to file to keep it legal. WTR counselors often suggest that nonfilers fill out the forms

and keep their receipts in order to have a record to refer to if circumstances change.

Insider on Bank Levies

A war tax resister whose bank account was levied last fall called the bank (a small local independent bank) and talked with one of the account reps. The rep said "that the bank is seeing an increase in the frequency of levies." She said that it is not unusual to receive "a notice to levy every two weeks," so she said to either work with the IRS to settle or to deposit money just before needing to make payments and not keep much money in the account. She also said that "the IRS is now doing automated levies by computer instead of using the U.S. postal service so the IRS is getting faster." She thought that the economic downturn is causing the IRS to step up their collections.

SS Seizures – Change Coming

The IRS plans on adjusting its Federal Payment Levy Program (FPLP) so that it will not seize Social Security benefits from people who are behind on their taxes if their estimated income is less than 250% of the poverty level, according to a recent report from the National Taxpayer Advocate. The IRS will compute this estimated income based on tax returns and payor documents such as 1099s and W2s.

This change is due to begin in 2011. The IRS once had a hardship filter of this sort, but phased it out and finally eliminated it at the beginning of 2006. Since then, even people living below the poverty line could have their Social Security benefits seized through FPLP.

Although this new policy may save people with

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Many Thanks



Network Updates

...to everyone who made end-of-the-year donations to NWTRCC! We ended the last fiscal year with a substantial deficit, so we still need to increase our fundraising efforts now in order to put ourselves ahead early in the year. The summer months tend to be slow—that's when we got behind last year. We have an active Fundraising Committee coordinated by Ginny Schneider, and they are always looking for new ideas and volunteers. Please contact the NWTRCC office if you can help with either — nwtrcc@nwtrcc.org or call toll free 1-800-269-7464.

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

INTERNATIONAL NEWS

World Council of Churches and War Taxes

This report is from "Bulletin Number 7, December 20, 2009" published by Conscience and Peace Tax International. All bulletins can be found at cpti.ws. For an email subscription to these occasional bulletins, email your name and country to cpti.usa@gmail.com.

The Central Committee of the World Council of Churches (WCC) recently issued a statement acknowledging that personal resistance to paying tax monies used for warfare is a developing form of conscientious objection. This "Minute on the Right of Conscientious Objection to Military Service" was endorsed during a WCC meeting held from August 26 to September 2, 2009, in Geneva, Switzerland. Two relevant excerpts are as follows:

Paragraph 6:

It is also noted that in some countries where there is a right to conscientious objection to

Prosecution

 $continued \ from \ page \ 1$

"Looking back it was a movement of people that influenced me," Donnelly said. "I went to the Newport Folk Festival in 1962, as a 16-year-old. To a kid that hitchedhiked from West Palm Beach, it was a big eye opener for me—the music, the politics in the air. I went every year through 1966; never really thought of it that way till I went to the 50th anniversary festival this past summer."

Donnelly admits it was a struggle to accept the government's plea deal. He had considered going underground or going to trial, an option that would have likely landed him a much longer prison sentence.

Despite a modern U.S. war machine that is engaged once again in multiple wars, Donnelly says he remains hopeful as he gets ready to face the prospect of a prison sentence.

"Hopefully the goodness of most people will someday prevail over the warmongers among us and the greedy ones at the top of the economic ladder," he said.

At press time Donnelly's public defender, Virginia Villa, had hired a CPA to "crunch the numbers" by reviewing the government's conclusions regarding how much Donnelly owes in back taxes. "The government has a higher figure than we do," Donnelly said.

military service, some Christians have become sensitive to the use of their tax money for supporting war, and in some cases have faced government action against them because of their conscientious objection to paying for war. This development of conscientious objection deserves further study and consideration.

Section F:

[The WCC] encourages churches to study and address the issue of military or war taxes and of alternatives to military service.

The full text of the WCC statement can be accessed at: *oikoumene.org/en/resources/documents/central-committee/geneva-2009*. Click on "Report on Public Issues."

WTR in Canada

If you know antiwar activists living in Canada or headed that way, be sure to let them know about the group Conscience Canada, which was formed in 1978 and is still active. Their most recent newsletter reports that war resister Jeremy Hinzman will

speak at their annual meeting on March 27 in Toronto. The Conscience Canada website, consciencecanada.ca, has lots of information and resources in English and French, including their Peace Tax Return for 2009 and their newsletter. Non-internet users can contact them at Conscience Canada, 901-70 Mill St. Toronto, ON M5A 4R1, (416) 203-1402.

July in Norway

The 13th International Conference on War Tax Resistance and Peace Tax Campaigns will be held July 2–4, 2010, in Sandefjord, Norway. The program begins at 9 a.m. on Friday and ends by 3 p.m. on Sunday. Larry Rosenwald of Wellesley, Massachusetts, will be representing NWTRCC at the conference, but please let us know if you are planning to go, and we can help coordinate NWTRCC's input. Conference details and registration information is posted on the internet at peacetaxconference.org, or contact the NWTRCC office if you need the information mailed to you. ▼

What You Can Do

Donnelly plans to ask the judge to sentence him to probation or community service rather than prison. Letters of support for Donnelly should be addressed to Judge John Woodcock and mailed to Virginia Villa, Federal Public Defender, Key Plaza Building, Second Floor, 23 Water St., Bangor, Maine 04401, or emailed (signature not necessary) to virginia.villa@fd.org. Please include your full name and address. Letters must be received in Bangor or emailed by February 10, 2010.

Some points you may want to include in your letter (which can be brief):

- Frank is active with local vigils and other nonviolent groups working for peace.
- Frank cares about the welfare of people. He helped organize a community meal in

- the Ellsworth area and is actively involved in other community services—for neighbors, friends, or those in need.
- Frank came to a decision years ago not to be involved in or support war in any way. He served four months in a military stockade for refusing to wear his uniform as his objections developed. He is willing, though not eager, to be locked up again for his beliefs.
- Frank tries to live out his beliefs as sincerely as possible every day. His refusal to pay federal income taxes and his becoming more public in his statements about that over the last decade are an indication of those beliefs.

Thanks to Larry Dansinger, WTR Support Center in Maine, for these guideline. If you have any questions about this request, contact him at (207) 525-7776 or rosc@psouth.net.

In addition, Donnelly's lawyer is appealing the government's January 9, 2010, recommendation from its presentence investigation that Donnelly be sentenced to 18 to 24 months in prison. Their higher figure for the taxes due can lengthen the prison sentence.

Donnelly has agreed to speak on a Maine radio program, a decision that led Villa to say: "You talk too much." Donnelly, however, said he wants to make a case at his sentencing that his actions were intentional because he is

opposed to war, and he didn't want to pay for it. He is calling on other activists and war tax resisters to send letters of support to the judge on his behalf and to attend his sentencing.

Watch the NWTRCC website or contact the NWTRCC office for the sentencing date. ▼

Patrick O'Neill is cofounder of the Fr. Charlie Mulholland Catholic Worker House in Garner, NC. He is also a freelance journalist who writes about progressive politics and religion.

WTR Ideas and Actions

She Said, He Said— A Performance Piece

By Robin Harper

Editor's note: Our previous newsletter featured stories about mixed relationships and war tax resistance. Robin's dialogue here might inspire you to write your own, for presentation at a venue of your choice.

"It's a lovely moonlit night," she said.

"Yes, my love, the moon is full and very beautiful," he said.

"The children are asleep," she said.

"They looked so sweet and peaceful tonight," he said.

"Darling, I've been thinking...," she said.

"Yes?" he said.

"This terrible war...so many young lives, needlessly snuffed out," she said.

"We should do something more than complain," he said.

"Could we take some personal responsibility to help end it?" she said.

"Congress keeps voting billions to prolong it," he said.

"If only they would cut off the funds for fighting, and vote all the money to bring the troops and contractors home," she said.

"Last Sunday at Meeting a Friend spoke about praying for peace, while our federal taxes keep paying for war. He went on to say that at least half – half! – of our income taxes go for weapons and wars. He agonized over the fact that voluntarily paying our full income tax really makes us, in a certain sense, complicit in war," she said.

"That's pretty strong," he said.

"Didn't the Friend also explain that the tax on our local telephone bills helps pay for war? And if you refuse, IRS doesn't really try to collect, and the phone company won't cut off phone service," she said.

"But, the telephone tax is 'peanuts' compared to income tax," he said.

"Well, I read that it amounts to about 6 billion a year, and that ain't peanuts," she said.

"So... does that mean if we continue to pay the full federal income tax, as well as the tax on our telephone, we are helping to make war?" he said.

"I guess I have to plead guilty," she said. "If we keep on making war in this way, and if you aren't willing to join me to cut off our funds for the war, I am not sure I will let you love me," she said.

"But my love, if I give *careful consideration* to refusing our local telephone tax, will you then let me love you?" he said.

"Perhaps," she said.

"But what if I'm not ready to refuse paying some or all of the federal income tax? What if I am afraid of the consequences for me and you and our children? What then, my love?" he said.

"I'm thinking..., my warrior lover," she said.

"The moon is gorgeous tonight. The beauty of Nature is being so good to us," he said.

Remembrance



Photo by Ed Hedemann

Dennis Brutus

The South African poet, anti-apartheid fighter, and human rights activist died at his home in South Africa, December 26, 2009, at the age of 85. While Dennis was a professor emeritus at the University of Pittsburgh in 2004 he contacted the NWTRCC office regarding war tax resistance. In March 2004 he copied NWTRCC on a note that he sent to his IRS agent:

I am prepared to pay taxes where these are due but have decided not to pay taxes that will be used to purchase arms for immoral and unjust actions such as the invasion and occupation of Iraq, among many other actions. I am prepared to become a Tax Resister to protest the use of taxes for unjust and immoral military action. I am willing to pay legitimate taxes, if this can be agreed upon, and have asked to know what percentage of my taxes will be used for military purposes and have not yet received information.

At that time he also sent NWTRCC a note: "Time to begin a new mobilization around the issue of War Tax Resistance."

Correspondence with Dennis often included a handwritten poem. This one came with a 2008 endorsement of the War Tax Boycott:

Drink your tea and get your act together

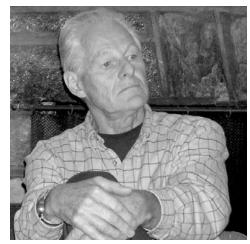
yes, indeed,
we are up against
the monsters of this world
yes, indeed
they are masters of great power
but as my mother used to say
my dear old mother
my dear dead mother
used to say
"Drink your tea
and get your act together"
there's a struggle to be waged
there's a battle to be won
we want peace and justice
for the people of the world.

RESOURCES

"Yes. Take my hand. Tomorrow we will use head and heart and make some decisions, for the sake of our children, all children. Come along, darling." she said.

Robin Harper is a Quaker, war tax resister, and active with NWTRCC affiliate Conscience, Militarism & War Tax Concerns at Philadelphia Yearly Meeting. This dialogue first appeared in PYM's October 2009 Hope Bulletin.

Robin welcomes your thoughts and response: robinmharper@verizon.net.



Robin Harper. Photo by Ruth Benn

Is It Better in Britain?

Terry Gilliam, Monty Python's Yankee animator and director of such masterpieces as Monty Python and the Holy Grail and Brazil, and, currently, The Imaginarium of Doctor Parnassus, recently told an interviewer why he become a taxpatriate:

Mother Jones: In 2006, you renounced your American citizenship to be a full-time Brit. Seems pretty extreme.

Terry Gilliam: Well, I don't live there. I got tired of my taxes paying for exciting little wars around the world. Then I discovered that when I died, my wife would probably have to sell our house to pay for the taxes in America. The fact that Bush was there made it easier.

You can find the full December 2009 interview in the media section of the *Mother Jones* website.

Tax Season Is Here!



This year, of course, we hope that you will hold a public screening of NWTRCC's new film Death and Taxes. A flyer with order form is enclosed in this newsletter or see information online at nwtrcc.org. During public showings we hope that you will 1) have literature available for newcomers to the issue, and 2) consider taking up a collection and split the funds with NWTRCC if possible. Donations of any size are welcome and will help us recover from film expenses and the tough economy. With each DVD order we send out a sheet of ideas to help plan film showings, or you can access that page from the Death and Taxes page on the website.

The enclosed sheet includes other NWTRCC publications and outreach materials, and you will find other items at *nwtrcc.org/publications.htm*. You can email in your order and pay online through Paypal.



The **War Tax Boycott** is still an active campaign with a public listing of people who refuse to pay for war. Please sign on if you have not, and look for more outreach materials at *wartaxboycott.org*.

NWTRCC Ads

Please use NWTRCC ads in your publications or send them to newsletters in your area. You can download ad sheets at nwtrcc.org/downloadable.htm.

Withhold from War PAY FOR PEACE

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War Tax Boycott 800-269-7464



April 15 is coming.

DEATH & TAXES

is here!

A new film about war tax resisters and their motivations.

Produced by the National War Tax Resistance Coordinating Committee and available on DVD

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or send your check payable to: NWTRCC · PO Box 150553 · Brooklyn, NY 11215

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NWTRCC NEWS

NWTRCC Needs You!

NWTRCC is seeking three new members of the Administrative Committee, the small group that organizes our business meetings and stays in touch with the Coordinator between meetings to keep the day-to-day work of NWTRCC going. Current full members are Donald Kaufman (Kansas), Mike Butler (New Mexico), David Gross (California), Erica Weiland (Washington), and alternate Clare Hanrahan (North Carolina). The terms of Donald and Mike are ending after the May meeting. We are short one alternate, so we have three seats to fill.

Please contact NWTRCC for a job description, or send in nominations, and we will follow up with further details. Self nominations are fine, and affiliate groups should make a special effort to offer nominations. Deadline for nominations is March 1, 2010.

Next CC Meeting

The National War Tax Resistance Coordinating Committee meets again May 7–9, 2010, probably in Tucson, Arizona. The Coordinating Committee (CC) is the organization's highest decision-making body, and the weekend involves a mix of workshops about individual war tax resistance/refusal, WTR organizing, and NWTRCC business. The decisionmaking meeting itself is Sunday morning from 9 a.m. to noon, and Friday night and Saturday tend to be more miniconference style. By holding our meetings in different parts of the country, the desire is to meet and hear from more of the people in our network and also to facilitate their meet-

ing each other and sparking more local organizing. This is the first-ever meeting in Tucson—in Arizona for that matter—so we hope that many of you in the Southwest will be able to join us. Mark you calendar now, and look for details this spring.

Support CPTI

The international network of war tax resisters and peace tax legislation campaigners is rather loose, but Conscience and Peace Tax International (CPTI) has become a center of some coordination. It was founded to bring conscientious objection to military taxation into international bodies such as the United Nations. Most of CPTI's work is done by volunteers. The legal committee collects individual stories and court documents from peace-tax related cases around the world, which are used to back up arguments in official forums. The repre-

sentative in the Geneva UN office regularly inserts issues of military taxation into discussions about military conscientious objectors (COs). This work benefits each of us as it brings attention to our resistance beyond our small circles or U.S. focus.

While NWTRCC tries to make a donation to CPTI each year, our budget has been tight, and we've been inconsistent donors. However, if individuals who read this can send in even a small contribution, it will make a big difference in what CPTI is able to do and make up for NWTRCC's inability to donate right now.

Checks should be made payable to Peace Tax Fund–CPTI and mailed to CPTI Treasurer, 3100 Happy Valley Rd., Jackson, MI 49203. NWTRCC contact Alan Gamble is CPTI's treasurer. Contributions may also be made by Paypal through the website: cpti.ws. ▼



Come to the next NWTRCC gathering and hear the stories of other war tax resisters. Daniel Woodham takes the floor at a recent Coordinating Committee meeting. *Photo by Clare Hanrahan*

Remembrance

George Willoughby, 1914-2010 • Lillian Willoughby, 1916-2009

Quaker peace activist George Willoughby died on January 5, 2010, just about one year after the death of his wife and partner in peace, Lillian. For nearly seventy years they had travelled the world teaching and conducting workshops in nonviolence.

The Willoughbys were longtime war tax resisters who once had their car auctioned off; according to one reference the IRS seized it for \$123 in telephone tax. In a remembrance in War Resisters League's WIN magazine, Lynne Shivers tells the story:

In 1970, two IRS officials appeared outside the Willoughby house to seize the family Volkswagen. Lillian came out of the house, holding her briefcase full of meal plans. (She worked as a dietitian at hospitals and

nursing homes in the region.) She said, "I don't know about the rest of you, but I have to get to work!" She took off the sign the agents had placed on the windshield, got in the car, and drove away. Later, the IRS put the car up for auction. But the Willoughbys asked friends not to bid on the car, and Lillian and George were able to buy the car back. (A month ago, George told me that the IRS called this action "The Willoughby Principle" and did not auction off cars in the Philadelphia region for some years.)

May The Willoughby Principle in all its aspects live on in each of us. For more about their lives see *A Biography of Lillian and George Willoughby: Twentieth-Century Quaker Peace Activists*, published by Mellen Press, (716) 754-2266, mellenpress.com.

Counseling Notes

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low incomes from having their Social Security seized via FPLP, the IRS may still use other collection techniques. For instance, they may seize the bank account your social security payment is deposited into. Or they may file a "paper levy" to attach 100% of future social security payments until the unpaid tax is collected. For low-income tax resisters, this will require vigilance. Still, the Advocate predicts that this change "will protect hundreds of thousands of taxpayers from economic damage and unnecessary interaction with the IRS."

More information on Social Security and related issues can be found in NWTRCC's "Practical War Tax Resistance #7: "Healthy, Wealthy," and Wise—Aging & War Tax Resistance," available for \$1 plus .78 postage from the NWTRCC office or online at nwtrcc.org/publications.htm#practical.

Phone Tax Success!

The NWTRCC office has a landline with local phone service from ATT (yes, we'd like to drop ATT but options are limited). We've refused the Federal Excise Tax each month for a few years. The refused tax was being added up as a past due amount, despite various letters and phone calls to them, and had reached about \$26 when a letter came from ATT threatening to cut off the service if it was

not paid. So a call was made to the ATT contact number, but the person at ATT never heard of refusing the federal tax. A fax number was taken and the following documents faxed to ATT: the IRS regulation on the phone company's responsibility to turn the information over to the IRS but not to enforce collection; an ATT letter from some years back giving "war tax" as a reason why some might not pay the tax; and a letter that Verizon had once issued showing their understanding of federal excise tax refusal.

There was no response for more than a month, generating occasional concern that one day the service would be cut off. Then the most recent bill arrived. It included a \$26 credit! Success! We'll see how things go in the future, but we should be out of danger for some months to come now.

Technical Bits and Pieces

- IRS levies and liens increased by 590% and 475% respectively between 1999 and 2009, says the National Taxpayer Advocate, but "overall inflation-adjusted collection declined by approximately 7.4 percent over the same period." Also, a November 10 audit report by the Government Accountability Office (GAO) found IRS noncompliance with the law concerning the timely release of tax liens.
- The IRS is not fond of paper filing and is pushing taxpayers to electronic filing. Despite its ongoing efforts to

- modernize paper tax return processing (mostly in developing a system to transfer the data to computers), the process is still labor intensive and error rates associated with paper-filed returns are considerably higher than those involving electronically-filed returns.
- U.S. citizens living or working overseas are supposed to report and pay taxes on their income to the U.S. government. Most don't. "It is estimated that more than seven million American citizens reside abroad. Although U.S. citizens are required to file U.S. income tax returns regardless of their residency status, IRS data show that only 462,340 taxpayers (or 6.6 percent) filed returns from a foreign address in tax year 2007."
- TACT a new IRS approach! The Taxpayer Communications Taskgroup (TACT) has just announced a redesign of taxpayer letters and notices to increase the clarity, accuracy, and effectiveness of the approximately 1,000 different IRS letters and notices. So far they've released 10 redesigned notices. We look forward to their TACT-ful way of telling us "We are proposing a \$5,000 penalty per return based on your filing of a frivolous tax return." ▼

Thanks to David Gross for some submissions. See his tax resistance blog at: sniggle.net/Experiment.

New Year in Georgia

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Southeast WTR Cicada Brokaw dubbed it, was a personal and powerful account of one warrior's journey from Vietnam to prison guard and police officer—experiences that contributed to his conviction to act for justice and not pay for war.

About half in attendance were seasoned WTR activists, and the others were learning of or considering WTR for the first time. Robert Randall, war tax resister from Brunswick, Georgia, and a longtime participant in the Alternative New Year's Gathering, remarked how good it felt to bring together many of his friends from various Southeast groups. Ample time was given for sharing our resistance stories, yielding rich and deep connections and further strengthening our resolve to be supportive of one another each step of the way.

A provocative afternoon discussion led by

RedMoonSong of Earthhaven Ecovillage and David Waters entitled "Fierce Peace" contrasted philosophies of resistance across the spectrum of nonviolence to violence, bringing up questions of what actions are considered violent, and focusing on how we can escalate the force and effectiveness of our nonviolent direct actions. An "Open Topics Series" included Daniel Woodham's "WTR 101," Zot Szurgot and Jim Stockwell's "WTR in Mixed Relationships," and Clare Hanrahan and RedMoonSong's "Liberating Resources: Living With Less Is Less Taxing."

On Sunday, the Alternative New Year's group and the Southeast WTRs each had closing and evaluation discussions with consensus that this collaboration was successful and energizing. The Southeast WTRs agreed to plan regional gatherings as collaborations with other Southeast groups. They will communicate by phone and email over the coming months to strategize about questions

raised during the evaluation, such as: When and where to meet? What public actions best highlight WTR issues? How do we organize regional fundraising to support our work, keep costs affordable for all, and provide adequate compensation for key organizers?

When we who stand in resistance to war and steadfastly refuse to pay for it come together the power of our collective determination affirms that all war is a crime against humanity and the earth. WTR Judy Scheckel of the Celo Community in Western North Carolina commented on the gathering: "In the bleak midwinter, it was a boost to my spirit." It was to ours as well. \blacktriangledown

Clare Hanrahan and Coleman Smith are regional organizers with Asheville War Resisters League and Asheville Area War Tax Resistance. See their blog at: warresistersleagueasheville. wordpress.com. Contact them at wrlasheville @gmail.com.

PERSPECTIVE

WTRs Ring in New Year in Georgia

By Coleman Smith and Clare Hanrahan

ietnam veteran David Waters, a self described "Son of the South," was keynote speaker at the first Southeast Gathering of War Tax Resisters, held in collaboration with this year's Alternative New Year's in St. Mary's, Georgia. The four day event was anchored by the 27th New Year's Eve Peace Walk and Midnight Vigil at the gate of King's Bay Trident Nuclear Submarine Base.

John X. Linnehan, a Pax Christi member and war tax resister for 25 years, welcomed the collaboration as a reinvigoration of the annual convergence. Linnehan remarked, "Forty of us standing in protest here won't shut this base down, but we have held this space for over a quarter century...lest people forget the death and destruction of these first-strike weapons."

About 50 persons participated throughout the event from regional groups and networks such as Nukewatch South, Pax Christi, Florida Coalition for Peace and Justice, WRL Asheville, Georgia Peace and Justice Coalition, Vine and Fig Tree (Al.), Earthhaven Eco Village (NC), Aiken Peace, Carolina Peace Resource Center (SC), and WTRs from the southern states—and Canada! The Southeast WTR gathering was supported by NWTRCC through a seed grant for regional gatherings from Pioneer Valley War Tax Resistance in Western Massachusetts.

Dave Matos of Aiken Peace (SC), along with Coleman Smith and Clare Hanrahan, regional organizers with WRL Asheville, planned weekend workshops to reflect the overlapping issues of disarmament, sustainability, and war tax resistance, with discussions on how to escalate the force of nonviolent action in the heavily militarized south.

Friday discussions included presentations on permaculture and earth centered ecocommunities by both Jim Allen of the Vine & Fig Tree in southeast Alabama, and Bob Tancig of the Sun Harvest EcoVillage in Graham, Florida. They shared perspectives on sustainable living, the impact of different food production systems, and the energy demands for an expanding global population. Disarmament, the history of Trident, and the Southeast nuclear complex were also covered. Nukewatch South board member Joanne Steele discussed federal funding for new nuclear power plants in our region and

strategies for resisting the next probable unit to be permitted at the Vogtle power plant near Augusta, Georgia. Coleman Smith brought maps and information from the Nuclear Information and Resource Service Southeast (NIRS) to highlight the connections of "Atomic Appalachia." These include nuclear power plant waste conversion to weaponsgrade plutonium, its use in the production of weapons, dumping of radioactive waste, and a planned \$3.5 billion bomb plant at Y12 in Oak Ridge, Tennessee. Friday night transitioned into a discussion of war tax resistance with "rave reviews" of the premier showing of the new NWTRCC film, Death and Taxes.

Twenty-five attended Saturday's keynote presentation.

Waters' "Ad-lib Oration," as

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Veterans for Peace member Chris Berg (left) sings along from a his grandfather's little red Wobbly songbook with Cicada Brokaw, Judy Scheckel and Mary Sullivan. *Photo by Clare Hanrahan*



From left: David Waters, Sam Marshall and Jim Allen pause for a photo. Photo by Clare Hanrahan



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