

More Than a Paycheck REFUSING to PAY for WAR

February | March 2014



31 Years of Resistance

Tax Day Tactics

What are you doing on Tuesday, April 15, 2014?

There's the traditional leafleting at the IRS or on a busy corner.

Photo by Ed Hedemann.



In the Bay Area tradition often involves a redirection ceremony. Photo by Ed Hedemann.



Or, as the review on page 2 encourages, take time to analyze your tradition, do some step-by-step strategizing, and see if your tactic matches your goals. If not, this could be the year to try something new.

Once you figure it out, let us know. NWTRCC was founded to help coordinate and publicize tax day actions and war tax resistance. The organization has kept this important tradition (some traditions are valuable!) since the spring of 1983. The tax day action list appears in our next newsletter, is posted on our website, and is sent with a press release to thousands of media outlets in the U.S. and beyond.

Let's make this a season of renewed attention to ending public funding of war and the weapons of war. •

Tradition in Milwaukee often leads to an arrest for blocking doors or entering a military site.

Photo by Michael Komba.



In Eugene they are known to wear not-so-traditional costumes. Photo by Janine Martin-Horst.



Health Care and Paying for Killing

By V. Schneider

Editor's note: We do not have a definitive article on the Affordable Care Act and WTRs as hoped. It's just too early to see how it is going to play out, but we will continue to run stories on this topic, like the one here. Many people, especially nonfilers, are trying to figure out what to do, so keep the stories coming.

The saga continues. So far nobody in government associated with the Affordable Health Care Act has mentioned to me that my choice not to file my tax returns is related to not receiving a subsidy. From what I gather after seeing a Planned Parenthood navigator, I have been deemed eligible to purchase insurance from the exchange without a subsidy even though, due to my income, I should qualify for a subsidy. Apparently, the cost for insurance is \$4,000 a year, which I cannot afford. I have appealed the decision. According to the people from the Affordable Health Care program who called me, an appeal takes up to four months.

My understanding is that insurance subsidies come in two forms: one is a discount on the insurance and the other is a rebate on taxes. This is what I think: since I don't always file,

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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.

NWTRCC

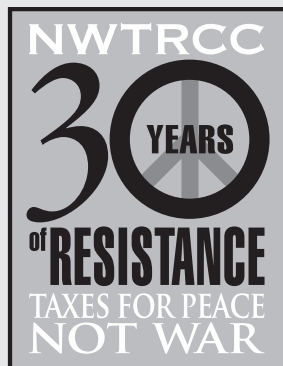
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Counseling Notes

Taxable Income Levels

NWTRCC presents the standard deductions and personal exemption chart as a guide for people who choose to live below the taxable income. To figure out how much you can earn in 2014 before owing federal 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 \$15,800 (\$3,950 x 4) to \$12,400, equaling a taxable level of \$28,200. Below this amount your family would owe no income taxes for the year, and you probably do not need to file; you can read the instructions on the 1040 form or at irs.gov to double-check filing requirements. Self-employed persons would probably owe Social Security taxes even at these low income levels, so consider your options around paying or not paying those taxes.

2014 IRS Deductions and Exemptions

Category	Standard Deduction	Personal Exemption
Single	\$6,200	\$3,950
Married, filing jointly	\$12,400	\$3,950
Married, filing separately	\$6,200	\$3,950
Head of household	\$9,100	\$3,950

An additional \$1,200 standard deduction may be claimed by each married taxpayer who is at least 65 years old or blind. If the taxpayer is single, the additional standard deduction amount is \$1,550.

You may be able to make significantly more than the amounts indicated above and owe no taxes. NWTRCC's Practical #5, "Low Income/ Simple Living as War Tax Resistance" (\$1 from the NWTRCC office), includes information on legal ways to reduce taxable income and owe no federal income taxes. We suggest that nonfilers fill out the forms and keep their receipts for reference in case their circumstances change or the IRS comes calling.

IRS Transcripts

The IRS is now allowing you to download some of the records they keep about you at irs.gov/Individuals/Get-Transcript. This information includes:

- "return transcripts," which are their versions of your federal tax returns;
- "account transcripts," which show events like their assessments of interest and penalties and when they have sent you notices about collection activity;
- "wage & income transcripts," which show all of your assets and income sources that the agency knows about.

These last reports may be of particular interest to tax resisters who want to know which of their seizable assets are most visible to the IRS.

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Many Thanks

To everyone who has donated in response to our recent appeal—and those of you about to respond!

For keeping up with affiliate dues we are grateful to:

Eugene Taxes for Peace

Heartland Peace Tax Fund (KS)

National Campaign for a Peace Tax Fund

New England War Tax Resistance

St. Lawrence House (KS)

War Resisters League

Even More Thanks

For grants covering general operating or programs designated by the Coordinating Committee from:

Craigslist Charitable Fund

Peace Education Fund of Indiana, Inc.

Network Updates

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

99 Tactics of Successful Tax Resistance Campaigns

By David M. Gross

Picket Line Press (2014), 312 pages, \$18.50.

Available online and from the NWTRCC office.

Review by Jason Rawn

As you may have just been thinking, three bags of cobras, homespun cloth, homebrewed beer, and transvestite Welshmen are all things that relate directly to tax resistance. Find proof of this in the pages of David M. Gross's newest book, *99 Tactics of Successful Tax Resistance Campaigns*, an exciting evolution in the publishing career of this free market anarchist blogger and former NWTRCC Administrative Committee member. While his previous five books focused primarily on the writings of other authors, *99 Tactics* is Gross's own clear, confident, meticulously researched prose. This book comes at an important moment for the American War Tax Resistance Movement as we strive toward a much broader demonstration of the (relatively latent) potency of our praxis. We are fortunate to have this resource to assist us in our work. As the author reminds us, "ineffectiveness is not a nonviolent tactic."

The book begins with two chapters on resistance and resisters and includes a look at violence/nonviolence, Satyagraha, the origins of authority, and "fetishizing the criminal [arrestee]." One of the most radical parts of *99 Tactics* is the classification of four primary varieties of resister: the conscientious objector, the protester, the nonviolent resister, and the legal challenger. Of course there is room for hybridity and fruitful conversation among the varieties. The book looks at many tactics that have been used to augment tax resistance campaigns, many of which are only appropriate for some varieties of tax resister and will only help satisfy the motivations and meet the goals of some resistance campaigns. Resisters must consider those motivations and goals before choosing appropriate tactics if the resistance is to be effective as more than symbolism or catharsis.

Gross introduces and examines six categories of tax resistance tactics over past millennia to the present: "Tactics that Support Tax Resisters," "Tactics that Increase the Number of Resisters," "Tactics that Frustrate Government Countermeasures," "Tactics that Expand the Arsenal of Resistance Techniques," "Tactics of Education and Public Relations," and "Tactics that Lay the Groundwork for Victory." What is discussed ranges from Gandhi to CodePink, Dorothy Day to Terry Gilliam's (of Monty Python fame) taxpatriation, and the Addiopizzo movement (an Italian movement united against paying protection money to the mafia) to NWTRCC's 2008 War Tax Boycott and the \$325,000 it redirected to healthcare for Hurricane Katrina survivors and Iraq War refugees. Although the book's focus is much broader than U.S. war tax resistance, NWTRCC-affiliated readers will recognize many actions and persons from recent history including Butterfly Hill, Corner, Donnelly, Hedemann, Meyer, Ramsey, Regan, Rogge, and Steward.

In one of the most unusual examinations in *99 Tactics*, Gross cites economist Julian Dibbell's inquiry into an online game called EverQuest, which has the 77th largest economy in the world due to the fact that "it has become possible to exchange virtual money for real goods, real

money for virtual goods, or virtual money for real money." Gross continues, "Hilarious! Imagine opening the treasure chest behind the dragon you just dispatched in a video game, only to find that it was one-third empty due to income tax withholding! Is the armor your character bought a business expense, and if so, how should you handle depreciation? Can you imagine?" He concludes, "But the government has two choices: either enlist an army of IRS accountants and lawyers to come up with just this sort of regulation, or allow a huge virtual economy, at which many of its citizens fruitfully labor for hours, to go untaxed."

Although this may seem uniquely absurd, the same "Switch to alternative currencies" section in the "Tactics that Frustrate Government Countermeasures" chapter discusses some more familiar types like Time Dollars (based on exchanges of actual labor) and Bitcoin, a form of currency "backed by the full faith and credit of its community of users and the sophisticated and clever algorithm that they agree to use and that gives the currency value as a medium of exchange."

The final chapter is built around the notion of the "one-man (sic) revolution" from Robert Frost's pastoral poem, "Build Soil" and is geared toward inspiring the individual resister to commit to the practical effectiveness of the personal revolution. Gross cites and extrapolates from the thinking of Christian anarchist Ammon Hennacy and Henry David Thoreau, both of whom make appearances throughout the book. In terms of outreach and collaboration, we must work with other committed personal revolutionaries and, as Hennacy recommends, "appeal to those [few] about ready to make the next step." Although Gross, like Thoreau and Hennacy, is no bliss-bunny, readers are reminded that they can start their personal revolutions now with full integrity, that one-in-a-million can move the world, that it only takes a little leavening to leaven the loaf, and that the personal revolution isn't as lonely as it seems.

The Appendix offers a step-by-step methodology for initiating or revitalizing tax resistance campaigns and includes ten worksheets designed to help campaign designers articulate goals, evaluate demographics, choose and refine tactics, and then come up with the parameters of the resultant campaign, including timeline, required resources, prime movers, forecasting demographic alterations, and anticipating and countering likely counter-measures. (Though this section was included as an afterthought, I have used it fruitfully in workshops at both the 2013 New England gathering and the NWTRCC gathering in New York.)

The American WTR Movement can count experience, altruism, infrastructure, resources, enthusiasm, sincerity, vision, dedication, and potential among its assets. *99 Tactics of Successful Tax Resistance Campaigns* is a work on tax resistance, past, present, and future. Its focus spans the globe (every continent but Antarctica) and the political spectrum. Buying, learning from, and promoting this book are simple tactics that support tax resisters, increase the number of resisters, frustrate government countermeasures, expand the arsenal of resistance techniques, educate, and lay the groundwork for our continued efforts. •

Jason Rawn earned an MFA in Writing and Poetics from Naropa University and is currently working toward defunding militarism/omnicide through tax resistance. He is a member of NWTRCC's Strategy Committee and was on the Administrative Committee from 2010–2013.

Tax Resistance Ideas and Actions

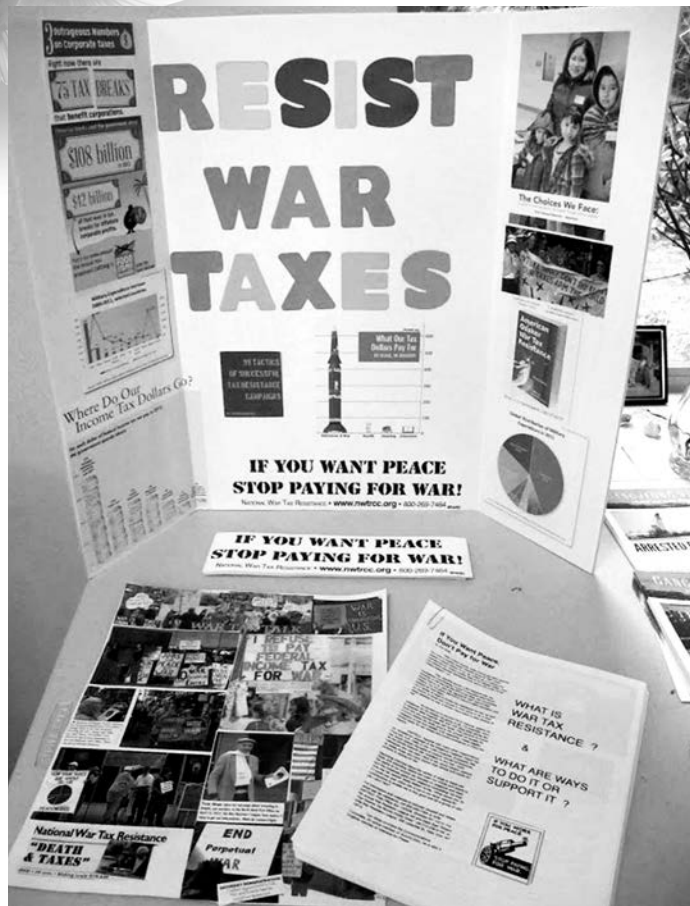


Photo by Leonard Eiger.

MLK Day Display

The beginning of tax season in mid-January is an excellent time to promote war tax resistance—and honor the true legacy of Martin Luther King Jr. at the same time. Tom Shea has been on the NWTRCC list for a long time and is an active member of Ground Zero in Washington state, a center for nonviolent action working for a world free from nuclear destruction and unjust division of humanity. Tom took us up on our “stock reduction sale” in December and ordered some literature and stickers and created this display for the Center’s “Building the World House” program on January 18 in preparation for

a day of direct action on January 20 at the U.S. Navy’s West Coast nuclear submarine and nuclear weapons base in Puget Sound. See the website, gzcenter.org, for more photos and details.

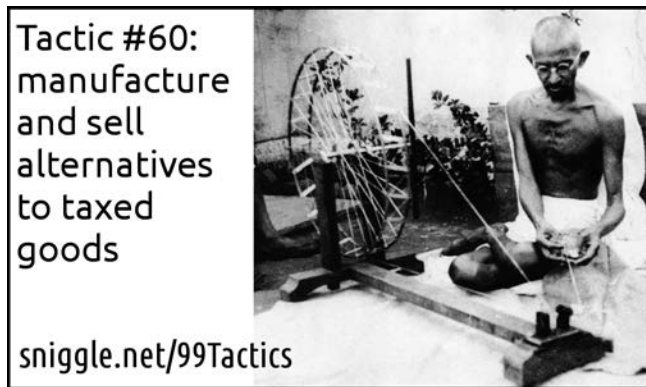
WTRs Honored

Longtime war tax resister **Robin Harper** (see back page) was among the elders honored for their lifetimes of activism at an event sponsored by the Earth Quaker Action Team (EQAT) on January 26, 2014. Others honored were Vint Deming, Ann Yasuhara, George Lakey, and the late Allen Bacon. EQAT, based in Philadelphia, is a grassroots, nonviolent social action group founded by Quakers and inclusive of people of all faiths or no faith, who join with millions of people around the world fighting for our threatened planet.

On December 13 at an event in New York City, War Resisters League honored **Joanne Sheehan** with the first-ever Ralph DiGia Award. Joanne was celebrated for her vital contributions to building bridges across movements toward a more just and peaceful world: as an organizer and nonviolence trainer, an internationalist leader and former Chair of War Resisters International, a feminist, and an exemplary model for joy and generosity of spirit as guiding principles in the work of Revolutionary Nonviolence. Joanne is a longtime war tax resistance and contact for NWTRCC as staff of WRL New England.

Quaker WTR Jailed

News came to NWTRCC in December 2013 from various Quakers in our network about the case of Dr. Joseph Olejak, a chiropractor in upstate New York who is spending 26 weekends in Columbia County Jail. On October 17, 2013, Judge Thomas McAvoy of the Federal District Court of Northern New York found Olejak guilty of the charge of willful failure to file an income tax form, a very rare charge in the war tax resistance network. We had not known of Dr. Olejak previously, but he has had support from his Quaker community. A news article about him is linked on the NWTRCC website, and he has agreed to write an article about his resistance for the next issue of this newsletter. ●



Resources

The Mentor Series Bookmarks

"Even if I'm reading a serious book, a glance at any one of these bookmarks always makes me smile," says a book-loving NWTRCC supporter. Photos of Maurice McCrackin, Wally Nelson, Ralph DiGia, Eroseanna Robinson, and Juanita Nelson adorn this first series of bookmarks and each features an inspiring quote.

Printed on recycled stock with soy ink. 1.5" x 7"

Set of 5 — \$3, 2 sets for \$5 (includes postage and sold by set only).

Prepare for April 15

Brochures, 20 cents each: "Why and How to Refuse to Pay for War"; "Why Isn't Everyone Who's For Peace A War Tax Resister? Answers to Common Questions"; "Refusing the Federal Telephone Tax"; "Are You Praying for Peace But Still Paying for War? A Christian Perspective"

Practical War Tax Resistance Series booklets, (#1–3, 75 cents each; #4–7, \$1 each) — #1: Controlling Withholding; **#2:** To File Or Not To File; **#3:** How To Resist Collection; **#4:** Self-Employment; **#5:** Low Income/Simple Living; **#6:** Organizational Resistance; **#7:** Aging and War Tax Resistance

War Resisters League Pie Chart flyer will be available in March (if the President's budget is released by the end of February). NWTRCC will carry it and sell orders of up to 200 copies (contact us for the price in March); for larger orders see warresisters.org or call WRL at (212) 228-0450.

To order send a check made out to NWTRCC to PO Box 150553, Brooklyn, NY 11215, or pay online through Paypal (use the comment section to list your order or send an email). Call (800) 269-7464 with questions or for a resource list by mail.



Don't Delay, Make a Bequest to NWTRCC Today!

Many of us war tax resisters (WTRs) are getting on in age though we don't like to admit it, and some of us are still young but want to ensure the longevity of NWTRCC. We have been supporters of NWTRCC with our dollars and our efforts and understand the importance of ensuring that this organization is around as long our taxes support death, destruction and the military-industrial complex.

In addition to an annual contribution, a charitable bequest is an easy way to make a gift to NWTRCC. Through your will or other estate plan and no

matter what your age is, you simply name NWTRCC as the beneficiary of a portion of your estate or of particular assets in your estate. Bequests can be some of the most enduring gifts. A large or small bequest can be made for many reasons. It can honor a loved one while providing critical support to NWTRCC to maintain or expand the committee's work. A bequest costs nothing now yet it may give you great satisfaction to know that your gift will live on in NWTRCC. Please contact Ruth Benn at (800) 269-7464 to discuss gift strategies that can help you support NWTRCC and WTR.



Tactic #45:
intimidate tax
collectors with
humiliation attacks

sniggle.net/99Tactics



VIPs Needed

There are some very important people to NWTRCC, and a lot of you are honorary members of this group — present and past members of NWTRCC's Administrative Committee (AdComm). The very important AdComm gives oversight to day-to-day business operations, helps plan for the two gatherings each year, is on the frontline for questions from the coordinator, and meets face-to-face or by phone four times a year to keep this organization going.

Now is the time we seek nominations for two new members of the AdComm, as two members rotate off the committee in May. New members will be selected from nominees at the May 2014 Coordinating Committee meeting. If selected, members serve as alternates for one year and full members for two years. Full members have travel paid to the meetings.

Qualifications include an interest in being part of NWTRCC's decision-making structure and a desire to help promote war tax resistance. Diversity considerations (geographic, gender, ethnic, etc.) are involved in selecting new members. Self-nominations are welcome, and affiliate groups should make a special effort to offer nominations.

Contact the NWTRCC office (800-269-7464) for more information. Nominees will receive a letter with further details. Deadline for nominations is March 24, 2014.



Another group survived a NWTRCC gathering — and had a great time too. Many of these people served on the Administrative Committee at one time or another, and they still like coming to meetings! Asheville, NC, May 5, 2013.

and also ask members to contribute money to a special fund under the Conscience and Military Tax Campaign (CMTC) to reimburse those whose requests are approved by a Penalty Fund Board. We need this fund to help people in our network, some of whom are socked with significant penalties and interest from back taxes that the IRS has failed to seize over many years. These folks often need the reimbursement on a timely basis to stay solvent.

For more information about the fund and to join its contact list, see wtrpf.org, or write WTRPF, 1036 N. Niles Ave, South Bend, IN 46617.

Revived Penalty Fund!

A small group of war tax resisters connected to NWTRCC is in the process of assuming responsibility for the War Tax Resisters Penalty Fund (WTRPF), formerly a project of some war tax resisters from North Manchester, Indiana. WTRPF has been an affiliate group of NWTRCC for many years. When it became difficult for the North Manchester folks to operate the fund, other war tax resisters in the network offered to take it over, and they accepted the offer.

The fund will accept requests from war tax resisters for reimbursement for the penalties and interest incurred when the IRS seizes their assets,

San Diego in May

Save the dates for the next War Tax Resistance Gathering, May 2–4, 2014. The gathering will be hosted by the Peace Resource Center of San Diego, one of NWTRCC's newer affiliates. We last met in San Diego in 1989, so a trip back there is long overdue. Watch the NWTRCC website for more information. A mailing with more details will go out in late February. If you have contacts in San Diego who could help the organizers with meals, transportation, or housing, please be in touch with the NWTRCC office. •

Tactic #28:
choose a small, easy,
high-participation
tax to resist

sniggle.net/99Tactics



Tactic #82
secede or establish a
parallel government

sniggle.net/99Tactics



they cannot give me the rebate, so they are denying a subsidy. I also think that, if I select the option to file my taxes, I would receive the subsidy. However, I expect that my rebate would be seized to pay any taxes due. Thus, participating in the insurance exchange could result in having my subsidy pay for killing it if it is seized to satisfy a tax debt that the IRS believes I have.

Another piece of information I gleaned from my Planned Parenthood meeting is that, in New Hampshire at least, if you state that you will make below \$11,400 annually, you will not qualify for insurance on the exchange. However, if you make just below that (I'm not sure how far below you have to go) then you do not qualify for Medicaid in New Hampshire either. That is where the whole Medicaid expansion struggle in New Hampshire and other states is taking place. The states that only cover the disabled, mothers, and children are being encouraged through a subsidy from the federal government to expand coverage up to the exchange minimum. In the case of New Hampshire, that minimum is \$11,400.

What to do if all else fails, you do not want to participate if your subsidy might be seized, or you fall in the no people's land between

Medicaid and the Affordable Healthcare Act?

I suggest going to the financial aid office of the hospital(s) of your choice. Prior to the Affordable Health Care Act, hospitals provided qualified patients with free or low cost care. For a single person, income could not exceed \$24,000 a year and your bank account could not have more than \$2,400 in it. If you fell below these thresholds, then care was free and you could apply for free prescriptions as well. You have to ask about these opportunities because hospitals will not tell you. Search for your hospital online and include financial aid in the search. Some hospitals now have their financial aid information posted on the internet. ●

V. Schneider has been a war tax resister using various methods since 1985. She currently devotes her time to teaching, becoming a certified mediator, assisting NWTRCC in whatever ways possible and addressing the system of corruption in U.S. politics.

David Gross has included some information and musings about the health care act on his blog also. See sniggle.net/TPL/index5.php?entry=24Nov13 and the Dec. 16 entry.

Profile continued from back page

Jack Malinowski, a Quaker working with AFSC and a WTR, volunteered to spread the word to the WTR movement nationwide. To make a long story shorter, and to come back to the *nub of this essay*, one of the documents submitted to the Tax Court in support of my plea was my four-page letter spelling out my plan to engage in what we now call "redirection" of refused taxes. Jack mailed it to upwards of 700 WTR contacts around the country, spreading the idea far and wide.

So, in summary, I think it is fair to say that the essence and origins of the very widespread practice today of WTR's conscientiously redirecting their refused taxes into channels of constructive activism, community building, and addressing human needs, can be traced to 1958. It was then, arising from the moral insights and integrity of a

German woman, Marlies Neuerburg Harper (who died in 2003, may we honor her spirit), scarred by war and devoted to peace, coupled with the passion of her American husband, determined to devote his life to renouncing all war and using his resources, including his taxes, to create conditions for peace, that the first ripples of the redirection movement for WTR began to spread out.

My hat is now off to Bill Ramsey for his article in this newsletter and all the war tax resisting/redirecting folks who are doing so much — Gandhi-style — to "be the change we want to see in the world." ● *Robin Harper lives in Wallingford, Pennsylvania. He wrote this July 4, 2013, but forgot to submit it until now — coincidentally a perfect time to get thinking about what to do with those resisted tax dollars.*

Counseling Notes

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Alternative Currencies

If you are interested in whether the IRS can track how you are surviving on a low income, check out a new website calling itself "CommunityCurrenciesLaw.org," which has assembled some information about how U.S. tax law treats time dollars, barter networks, and other forms of alternative currency.

Overwhelmed at the IRS?

The erosion of the IRS budget and the expansion of its responsibilities has led to a drop in revenue from its collections/enforcement branch. Diminished enforcement could also affect voluntary compliance over time, according to the Treasury Inspector General for Tax Administration report that revealed the numbers. The report notes that enforcement revenue dropped by more than \$2 billion in 2011 and another \$5 billion in 2012. The IRS is opening more

delinquent taxpayer accounts than it is closing, a problem caused by the loss of more than 8,000 jobs at the IRS since 2010. The agency issued about half as many liens and levies in 2013 as it did in 2011. The Taxpayer Advocate office was also concerned about the degradation of what the agency likes to call "taxpayer service," which may lead to increased cynicism about taxpaying and a corresponding increase in tax evasion or resistance.

The budget cuts have also exacerbated IRS ineptitude. The latest example includes such fun facts as the IRS sent at least 343 potentially fraudulent tax returns in 2011 to the same, single address in Shanghai, China, for a total of \$156,533 in tax refunds and 655 potentially fraudulent tax refunds totaling \$220,489 were sent to the same address in Kaunas, Lithuania. ● *Thanks to David Gross for contributions to this column.*

Redirection Reflection

By Robin Harper

I was moved by Bill Ramsey's eloquent article "Redirection: Our Constructive Program" (*MTAP*, June 2013) to recount a bit of history.

It was back in 1958. I had been powerfully influenced by my participation in activities of Peacemakers and was ready to begin my witness as a WTR. I had met and married my dear German wife, Marlies, in 1953 while doing Alternative Service (Korean War) at the self-help housing project/AFSC workcamp at Flanner House in Indianapolis, Indiana.

It needs to be said that Marlies had endured, and survived, living in Germany all during WWII. As she recounted her harrowing experiences to me, for the first time I was gaining an up-close-and-personal understanding of the true nature of war. Her insights contributed profoundly to the development of my lifelong grounding in nonviolent peace and justice activism.

In our discussions about the wisdom and implications of WTR, she was the first to insist that we should not keep the refused money, but put it to good use somewhere. Nudged by my intensive study of Gandhian nonviolence, I immediately perceived that here was a "constructive programme" that made eminent moral sense. It would be the resounding "YES" that we needed to shout as we voiced our emphatic "NO" to war.

So began our WTR. I was the sole breadwinner. Influenced by Peacemakers, I decided to be a nonfiler and persisted in this for the first decade of my resistance, until I went into U.S. Tax Court in 1972 and



Robin Harper speaking at a WTR workshop in Philadelphia, March 2013.

Photo by Ed Hedemann.

then began filing "zero-liability" tax returns. But I am getting ahead of my story.

(Since Marlies was a resident alien – she had no desire to become a U. S. citizen – she soon decided that she would not continue as a WTR, risking deportation. So all during our married life, when she was earning regularly and regretfully paying taxes to IRS, we filed separate returns.)

By 1960, I was psychologically prepared to communicate with the Commissioner of Internal Revenue. I wrote a four-page letter and sent copies to President Eisenhower, my congressman and senators, and other government officials. In this document I decried the militarization of the country, the pernicious impact of the cold war arms race, especially with WMD. But in addition to this

boilerplate, I spelled out clearly the nature and origin of my "alternative peace tax." I pledged my determination to make it a part of my future relationship to IRS, unless the Commissioner would assure me that all of any tax I might pay would be used exclusively for non-military purposes.

Now we come to my 1973 case before the U.S. Tax Court in Philadelphia, the very first such case in the nation protesting the Vietnam War. I was active with the new WTR group Philadelphia War Tax Resistance (PWTR), sparked by Wally and Juanita Nelson. A Philadelphia lawyer, John Egnal, was also a member, and he encouraged me to take my WTR witness into Tax Court.

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NATIONAL WAR TAX RESISTANCE COORDINATING COMMITTEE

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