Tax Levy as Opportunity

By John Schwiebert

If every problem is an opportunity, then John and Pat Schwiebert of Portland, Oregon are making the most of an opportunity. The problem they face currently is that John’s monthly pension check is being reduced by more than 52% for 5 to 6 months, to satisfy an IRS levy because of John and Pat’s military tax resistance during 2002-2003. During those years John and Pat had redirected the amount they owed, giving it to their local Multnomah County government instead of to the IRS.

The opportunity for John and Pat has been to challenge the General Board of Pension and Health Benefits of the United Methodist Church, which without so much as pondering the possible theological and ethical issues involved, simply proceeded to honor the levy. John receives a monthly pension benefit from the General Board, based on more than 40 years of service as a United Methodist minister.

John and Pat traveled to Florida in January to confront the Board and to ask the Board to halt further cooperation with the IRS until the Board and other United Methodist leaders have an opportunity to discern the proper response from a denominational body. The Schwieberts pointed out that the United Methodist Church, in its “Social Principles,” rejects “war as an instrument of national foreign policy,” and asserts “the duty of churches to...

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TAX DAY ACTIONS 2007

No Blank Check for Killing

There are hints of new activity in war tax resistance. A group of Quakers in Chatham, New York, is circulating a letter among their Quaker contacts calling for them to reduce their complicity with the war in Iraq. They are asking people to refuse to pay $21.50 of their taxes this year, symbolic of the 21,500 extra troops the Bush Administration is sending to Iraq.

In January Blue Water Pax Christi in northern Michigan contacted us about their project, “Iraq Peace Bonds—For the Civil Right of Peacemaking,” asking people in their community to withhold $100 and invest it in a pooled fund, possibly using an alternative fund in the NWTRCC network.

But it’s not just group actions that inspire. In March a young man called from New Jersey saying that he was going to publicly redirect his tax dollars at a press conference in his town on April 7. He began resisting a couple years ago and is anxious to make his resistance more public.

With continued funding for the wars and occupations in Iraq and Afghanistan, anger is building. Well-known antiwar activist Cindy Sheehan has posted a letter on her blog called “No Taxation Without Representation” in which she says:

“This supplemental funding bill will pass, and I believe that giving George Bush a blank check for more killing is reprehensible, and I refuse to support these crimes against humanity with my own funds.

“I urge every American with a heart, compassion, and a sense for justice and a return to moral based leadership to join me in withholding our money from this murderous and callous government...”

So get out on tax day—one person or 100—every act of resistance is important.

Note: The final day to file is Tuesday, April 17. Most actions take place on that day but other dates are noted. Call or email the local contact to confirm time and locations or try the updated list at www.nwtrcc.org/taxday2007.htm.

CALIFORNIA

Berkeley - Northern California War Tax Resistance. (510) 843-9877, nowartax@riseup.net or http://www.nowartax.org. People’s Life Fund
**COUNSELING NOTES**

**HIGHER “FRIVOLOUS” PENALTY**

The IRS recently announced a new list of 40 positions which they have decided have no basis for validity in existing law or which have been deemed frivolous by the Tax Court or other federal court. A taxpayer who includes a frivolous position in a tax return may face a $5,000 penalty. This amount was increased from $500 under a new law change that has now gone into effect. See www.irs.gov for more details (type “frivolous” in the search box).

**STATE & LOCAL TAX DEDUCTIONS**

For war tax resisters who file, the IRS has a new online tool to determine if you can deduct state and local sales taxes or income taxes on Schedule A if you make use of itemized deductions. They have an anonymous Sales Tax Calculator you can use online, and no personal identifying information needs to be entered. You can find it by going to www.irs.gov and entering “Sales Tax Calculator” in the search box.

**INDEPENDENT CONTRACTORS**

Employers of independent contractors are supposed to report income earned by the contractor on a 1099 form to the IRS if the amount totals $600 or more in a year. This is how the IRS finds out who is paying an independent contractor—and where they can send levy notices as needed.

In an independent contractor situation, a garnishment is a one-time affair, applying only to what is owed you at the time of its receipt. In other words, if you have not invoiced the employer, there is nothing for the IRS to garnish and the employer should so inform the IRS. Normally, this will avoid the levy taking effect (and money), since you can wait to invoice the employer after they have told the IRS that they don’t owe you anything. Too often an employer of contractors rushes to respond to a levy and send money when it is not due. As a contractor, try to go over the details of the levy with the employer to make sure they are not “feeding the monster” when it is not necessary.

—Notes from WTR listserv discussion on this topic. Sign up for the list at www.nwtrcc.org. Click on the “E-mail Discussion Group” button.

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**Many Thanks**

...to all magazines and newsletters that ran our ads!
...and to these groups who have given since the last issue.

Iowa Peace Network
Peace and Justice League of Spokane
War Resisters League National
War Tax Resisters Penalty Fund

Your support is really appreciated.

**Network Updates**

...to all magazines and newsletters that ran our ads!
...and to these groups who have given since the last issue.


Please use the new NWTRCC blog for your tax day reports, photos, and other war tax resistance related stories. See www.nwtrcc.org/wordpress.
...Opportunity
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support those who suffer because of their stands of conscience represented by nonviolent beliefs or acts.”

The Schwieberts had the support of several high-profile United Methodist Bishops and scores of friends who conducted prayer vigils on the day and hour when they were appearing before the Board.

The Board agreed to give the issue serious consideration and currently has a joint committee doing research and working to formulate a recommendation to the Board at its April meeting. Although an action by the Board will come too late to thwart the current levy, the Board knows it must prepare for future levies since the Schwieberts have no intention of giving up their long-time practice of military tax resistance.

The Schwieberts have a thirty-year history of military tax resistance and redirection born of Christian convictions. Although they are paying a steep price because of the current levy, they have managed to keep tens of thousands of dollars of tax money out of military hands over the years by not owning property and not keeping money in bank accounts. Also for about 15 years prior to his retirement John and Pat lived below a taxable income.

John and Pat have also been helped in their ability to do military tax resistance by living in an income sharing community that includes long term military tax resisters Ann and Bruce Huntwork.

John and Pat can be reached for comments or questions at john@metanoiaumc.org or pat@tearsoup.com. The information in this article is as of March 3, 2007.

Robin Brookes
Photo by Ruth Benn

The Peace Tax Seven are actively fundraising for the more than $100,000 required to bring the case to the court in Strasbourg. See their website for more information and to order their excellent, 15-minute video, Contempt of Conscience, www.peacetaxseven.com.

Robin Brookes
Photo by Ruth Benn

Peace Tax Seven Looking to Strasbourg

Robin Brookes, one of the Peace Tax Seven from England, visited the U.S. in February, meeting with staff of the National Campaign for a Peace Tax Fund and with Quaker groups in Philadelphia and New York. The Peace Tax Seven are seeking a change of current United Kingdom (UK) tax policy regarding conscientious objection to paying for preparations for war.

After hearings in British High Court, an Appeals Court referred them to the European Court of Human Rights, where they hope to overturn a narrow ruling against war tax resisters from 20 years ago. If they win, then the British government would have to consider the incompatibility between UK tax law and human rights law. Their case is based on Article 9 of the European Convention on Human Rights, which protects the right to freedom of thought, conscience, and religion. The Human Rights Act 1998 came into force in Britain in 2000 and opened the door for this effort.

Also in Court

The case of Daniel Jenkins versus the Commissioner of the IRS was argued in the Federal Second Circuit Court of Appeals in New York City on February 22, with 33 people gathered in support. Daniel was appealing a summary judgment dated March 3, 2005, from U.S. Tax Court, which sided with the IRS against his arguments for accommodation as a conscientious objector to military taxation. The Tax Court judge also imposed a $5,000 penalty for bringing a “frivolous” argument to Tax Court.

Daniel’s appeal was argued by attorney Fred Dettmer, who cited the Religious Freedom Restoration Act and the 9th Amendment to the Constitution. The three-judge panel seemed intrigued and even permitted a time extension both in argument and in rebuttal. Fred pointed out that Dan wants to pay his taxes, but that he seeks an accommodation for his religious

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Daniel Jenkins speaking at a weekend conference after his court hearing. Quakers in New York State held a weekend conference in February to discuss legal options regarding conscientious objection to paying for war. Discussions covered pros and cons, types of approaches, past cases, and willingness of individuals to use the legal system to gain recognition for war tax refusers. Expect more on this in a future issue of MTAP.
WTRs Out and About

...The Delaware County Times (PA) ran an article on a March 17 antiwar protest along the Baltimore Pike and included interviews with various participants including:

“Steve Olshewsky, who was stationed at Baltimore Pike and Route 320, said people of all ages were joining the vigil right up until the end. An accounting professor at Temple University in Philadelphia, Olshewsky advocates legislative action to end funding for the war. ‘As an accounting professor, I would know. When you cut off the funds, the war will end,’ said Olshewsky.”

...Cathy Deppe and Joe Maizlish gave out 500 pie charts and a few hundred other things at a table at the Hollywood (CA) event during the March 17-19 protests.

...Jim Stockwell, Daniel Woodham, and Jim’s 21-year-old son and 16-year-old niece tabled at the Fort Bragg (NC) march and rally on March 17. Their table sign read “National War Tax Resistance - Don’t Pay 4 War!” with the NWTRCC website below and a 4-leaf clover above (for the Irish rebel in all of us). They gave out local action flyers, WRL pie charts, Peace Tax forms, and information about the Peace Tax Fund, plus collecting 45 more surveys for NWTRCC’s survey project.

...Mary Ann Holtz, St. Petersburg, FL, handed out pie charts and Peace Tax Returns at a Move-On vigil and staffed a WTR table at the Florida Coalition for Peace and Justice conference in March.

...The Jan. 28 Albuquerque Journal carried a front page photo of the local antiwar march on Jan. 27, including NWTRCC contact Don Schrader carrying his “I Refuse to Pay Federal Income Tax for War” sign near the front of the march.

...Twenty-eight folks attended the first-in-a-long-time Denver WTR workshop and support gathering in March, organized by Shirley Whiteside. Along with sharing WTR stories and information and reading the WTR History Exhibit, they brainstormed ideas for tax day actions.

...Carol Moore has buttons and tee shirts with the NWTRCC “If you work for peace” logo for sale on her website at http://cafe press.com/radicalstuff. Great prices for WTRs!

Volunteering Keeps Money

Each year millions of dollars of federal Earned Income Tax Credit (EITC) money goes unclaimed, because the low-income families this “negative income tax” is intended for don’t know about it, or don’t know how to file for it. To get this credit to more of the eligible families and individuals in Boston, a network of 30 community centers is offering free tax preparation to people with incomes in the eligible range for the EITC, $1-39,000 for families.

The credit can be as high as $5,100, and it is refundable, which means if the person owes no tax or less tax than the credit amount, the IRS pays them the money.
Remembering Cynthia Foster

I have never felt intimidated by the IRS. I have enjoyed many conversations with IRS agents. I always felt in control. For one who is free and unencumbered, war tax resistance is easy. Try to remember that you are in control. Seek support from other resisters.”

Cynthia Foster, one of the earliest members of New England War Tax Resistance and a long-time war tax resister, died on February 1, 2007, at age 99. She lived much of her life in Jamaica Plain, MA, and was active up to her last months. Cynthia contributed a profile to NWTRCC’s #7 Practical on aging and war tax resistance last year, and the quote above is from that piece.

Cynthia was well-known throughout New England for her persistent resistance. She attended many of the annual New England WTR gatherings and inspired countless antimilitarism activists. The Boston Globe covered her 1984 protest in front of the Union Warren Savings Bank opposite Boston Common after the IRS put a levy on her savings account there. The Globe obituary of Cynthia quoted her statement from that action:

“I refuse to support this insane military madness. It must be stopped. I will not throw my money down this bottomless pit, down a rat hole. I am pleased to say that today the IRS is getting only a bit over $100 because I have contributed my savings to life-supporting, peace-promoting, community, and human service organizations.”

Cynthia’s activism was broad and spanned decades. She was active in civil rights work from the 1940s on and joined the 1963 March on Washington. She joined The Community Church of Boston in 1924, and they honored her in 1984 with the Sacco-Vanzetti Memorial Award for Social Justice.

A memorial service will be held at 2 pm, April 15, at Community Church of Boston—a perfect date to remember Cynthia.

from the War Machine

Single parents and married parents of children at home or in college, whose incomes are in the 20 thousands, get the biggest credits.

Becky Pierce, long-time war tax resister and New England War Tax Resistance member, is a volunteer tax preparer in this program this year for the first time. She says it’s not uncommon for clients to walk out of the community center knowing they have a $3,000 to $6,000 refund on the way, when the EITC is added to tax money withheld and a refundable child tax credit.

A great thing about this program is that it is “redirecting” large amounts of money from the IRS to low income families who really need it, and who use it to improve their lives. And they usually spend it in their own communities, which boosts local economies and job markets.

Though Becky remains a strong advocate of war tax resistance, she says that doing EITC volunteering is a way to keep way more money from the Pentagon than she alone can do by refusing to pay her federal taxes. If you want to know more, call Becky at (617) 282-3783.
**Regional Togetherness**

Two Oregon war tax resistance groups, Eugene's Taxes for Peace Not War and Portland's War Resisters League, were guest presenters at the Salem Fellowship of Reconciliation meeting Sunday, January 28, 2007. About 40 people attended. One teen, an exchange student from Costa Rica, was met with applause when it was pointed out that Costa Rica has no military at all. Following the meeting, all three groups enjoyed conversing together over a delicious potluck dinner.

Guy Prouty (Eugene) drew parallels between our current situation and that of past cultures, most notably the Roman Empire before its fall, and posed some provocative questions about what we can do to prevent that fate ourselves.

Peg Morton (Eugene) led the group in a rousing Raging Grannies WTR song and presented on the basics of WTR, which the Portland group uses in its monthly workshops.

John Grueschow (Portland) spoke on anti-recruitment efforts, including individual counseling, leafleting at schools, and limiting recruiter access to schools and student information.

Portland and Eugene have a history of collaboration, having shared a WTR advertisement in the Oregon Peace Worker each spring for the last several years. This was our first joint presentation. Many thanks to Kima Garrison, Janet Brown of Salem FOR, and Peg Morton for orchestrating this get-together! — Tana Hastings

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**Video Contest Voting**

There might still be time to vote for your favorite WTR short video! Online voting will close on April 12, so don’t delay. Go to www.nwtrcc.org, and follow the link to the video contest page. NWTRCC’s Video Committee is very excited about the great entries we received, and we look forward to starting the contest earlier next year. The short videos will be posted online so that you can send links to everyone you know and help to advertise our war tax resistance websites. We can also copy them to DVDs for those of you who do not use the internet.

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**Gather with WTRs!**

Please join us at the Peace Abbey in Sherborn, Massachusetts, May 4-6, for the next National War Tax Resistance Gathering and Coordinating Committee Meeting. The weekend program begins with dinner on Friday and ends with lunch on Sunday, and everyone interested in war tax resistance is welcome to come to all or part of the weekend. Among other things we expect to look at the winning entries in the Video Contest, discuss what the WTR survey findings indicate, and go over technical updates for war tax resisters. We hope to be joined by representatives from Acción Colectiva de Objetores y Objetoras de Conciencia in Colombia. The gathering is hosted by members of New England War Tax Resistance and the Peace Abbey, a multi-faith retreat center, http://www.peaceabbey.org.

For more information and the registration form see http://www.nwtrcc.org/meetings.htm or contact the NWTRCC office at 1-800-269-7464.
Granting Ceremony redirecting about $10,000 in resisted taxes to groups working for peace and justice. April 16, 6:30 pm.

Fresno - Women's International League for Peace & Freedom (WILPF), skyhorse359@sbclglobal.net. Leafleting with pie graphs to be used as frisbees at the Tower Post Office and Griffith Station Post Office. 10 am-4:30 pm.

Santa Rosa, Sebastopol, Forestville, Petaluma - Sonoma County Taxes for Peace, (707) 823-9203 or larrywtr@sonic.net. Leafleting against militarism. 9 am-8 pm.

COLORADO

Fort Collins - Center for Justice, Peace & Environment. (970) 419-8944, Main Post Office; 6 pm, Main Post Office; Bath: 11 am-1 pm, 525-7776 or rosc@psouth.net.

MASSACHUSETTS


Northampton — Frances Crowe, frances@hge.net. At least one person plans to wear an orange jumpsuit and black hood, standing silently with a sign making the connection between paying for war, Guantánamo and torture. April 17, Downtown. Appropriate literature will be available.

MISSOURI

St. Louis - Covenant Community for War Tax Resistance and Women's International League for Peace and Freedom. (314) 725-5303 or hras@humanrightsaction.net. Leaflet with pie chart. Main Post Office, Market and 18th. April 16, 11:30 am-1 pm.

NEW YORK

Ithaca - Showing of An Act of Conscience at the Tompkins County Public Library, followed by discussion. April 14, 2-4pm. Possible penny poll.

New York City - NYC War Resisters League (718) 768-7306 or nycwrl@att.net, and NYC War Tax Resistance (www.nycwtr.org). Leaflet and vigil. Manhattan IRS office, 110 W. 44th Street, west of Sixth Ave. Noon-2 pm.

NORTH CAROLINA


OHIO

Athens - People for Peace and Justice. (740) 488-3071 or rodnp@hotmail.com. Leafleting and penny poll at post office. 4-7 pm.

OREGON

Eugene - Taxes for Peace Not War. (541) 342-2914 or guyprouty@msn.com. April 14: March from Federal Building to Post Office with signs like “paying taxes under protest,” “refusing to pay taxes,” “taxes for peace not war.” Op-ed piece in local paper. April 16: Tabling, penny poll, and war tax redirection ceremony Downtown.

PORTLAND - Oregon Community for War Tax Resistance/WRL. (503) 238-0605 or nowar@lists.wrlpdx.org. April 14: forum, “Defunding the war by legislation and WTR,” location TBA. April 16 & 17: Holding “Burma Shave” signs on the local bridges during morning rush hours. April 19: Presentation of redirected taxes. Multnomah County Building, Details: (503) 281-3697 or john@metanoiaumc.org.

Pennsylvania

Philadelphia - Conscio, Militarism and War Tax Concerns Working Group, Philadelphia Yearly Meeting, (215) 241-7240 or joanb@pym.org. Leafleting at many area post offices.

Lehigh Valley — LEPOCO and Lehigh Valley WTR Life Fund. (610) 691-8730, tstinnett@fast.net, or www.lepoco.org. Leafleting at area post offices. Details will be posted on website.

WASHINGTON


Tacoma - Members of local Pax Christi group and others. (253) 961-5822 or georod01@msn.com. Leafleting and signage at the Main Post Office on South Pine St., April 16, 7-9 pm or so.

Wisconsin

Madison - Madison Branch of Women's International League for Peace and Freedom (WILPF). (608) 238-5740 or lz14@juno.com. Leaflet in inform and remind taxpayers where their taxes are. West Side Post Office. 5-7 pm.

Milwaukee - Milwaukee War Tax Resistance and Casa Maria Catholic Worker. Lincoln Rice, (414) 344-5745. Demonstration in front of the IRS office, 211 W Wisconsin Ave. 11:30 am-1 pm. We will also make our annual trek over to Sen. Kohl's office a block away to express our concerns. ▼

Wile serving in the military, it finally occurred to me one day that I might be called upon to kill somebody. I didn’t like the idea very much, so I ended up applying to get out as a conscientious objector (CO).

Following a lengthy investigation, the U.S. armed services considered my beliefs to be sincere and approved my CO application.

For 25 years after the government recognized me as a CO, I paid federal taxes. My rough calculations are in the neighborhood of $350,000 total federal taxes paid through 2003.

That means that about $175,000 of money I earned went directly to support the military-industrial complex. I paid for bullets that killed civilians; I bought bombs that leveled homes and shattered lives; and I painted the desert, mountains, and other human beings with radioactive depleted uranium. I did all of this while claiming to be a conscientious objector. This made me feel very uncomfortable inside.

It finally dawned on me one day that I am more of a hypocrite than I thought I was. So, in 2003, I stopped paying my federal income taxes and my federal phone tax. Since then, to my knowledge, not a penny of my money in the form of taxes has been used to kill children, invade sovereign countries, steal foreign natural resources, or invent microwave crowd control weapons. This makes me feel very satisfied inside.

The IRS has sent a series of increasingly threatening letters. However, a human being has not signed any of these letters. They are all computer generated and signed by a computer as well.

Early on in our planning process, as our response to these letters, we began to be careful how much money we left in the bank accounts. As the letters began to increase in threat level, we began to close our accounts and even move money from one bank to the next to decrease the risk of an IRS raid on our minimal savings. After the IRS attempted to raid one of our accounts that we had recently closed, we decided the heat was too high and are now on a cash economy.

To prevent IRS cherry picking of our belongings, we have now consolidated all of our assets; closed our 401K account, cashed in the IRA, canned the life insurance, avoided purchasing new vehicles, and put all of our eggs in one basket – our house. Our house is paid off and if the IRS wants to get their money, they will have to kick us out, and auction the house. They have not done this to anyone for a few years, so this action would be newsworthy. This would be a fine way to increase public awareness of the option of war tax resistance.

I fill out my federal tax forms each year and include a letter explaining why there is not a check enclosed. I continue to subtract the 30 to 45 cents federal excise tax from my local phone bill. If I am going to claim to be a conscientious objector I want to really start acting like one, right down to my marrow where I feel the conflict. And since the government has formally recognized me as a conscientious objector, it better get used to me acting like one as well. Maybe in the future, we will even create some laws that will allow me to legally be a CO.