



More than a paycheck

NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

April/May 2010

Over One Trillion Reasons to Protest

TAX DAY, APRIL 15, 2010

By Ruth Benn

While cities and states are cutting services, hunger is on the rise in the U.S. and around the world, more people are without homes, the federal deficit is growing...

- over \$1 trillion has been spent so far on the invasions and occupations of Iraq and Afghanistan since October 2001;

- 48% of each tax dollar is going to the Pentagon and their military contractors;

- \$7 billion is budgeted in 2011 for nuclear weapons — an increase of 10% over last year's nuclear budget.

- production of unmanned drones — indiscriminate killers wherever they land — will sharply rise this year.

In addition, it's impossible to put into words the awful truth of the thousands of civilians and soldiers killed and injured in wars based on lies or grandiose and empty promises of making the world safer. Each soldier killed makes their buddies want revenge; each civilian killed by U.S. bombs turns another family member against the U.S. The cycle of violence keeps turning. Or is it the spiral of violence — spiraling out of control?

All these are good reasons to get out on (or before) tax day to protest the obscene and increasing military budget. See the action list below, but if there's not an action in your area, there are one trillion reasons or more to order some flyers (like the pie chart enclosed) and head out to a busy corner to act on your outrage.

Tax Day Actions (list in formation!)

Our list continues to grow at nwttrcc.org/tax-day2010.htm. Make sure your action is



Suzanne Antisdel and Jane Bellezza. Tax Day 2009, Royal Oak, MI. Photo by Jon Pickell.

added to the web list; send an email with the who, what, when, where to nwttrcc@nwttrcc.org or call the NWTRCC office toll free at 1-800-269-7464.

ARIZONA

Tucson — Members of WILPF (and friends). Sun Station Post Office from 9 am-5 pm, and then at the Cherry Bell Station from 5 pm - midnight. Contact: susan@susanthorpe.com or (520) 312-9988.

CALIFORNIA

Bay Area — Northern California War Tax

Resistance. People's Life Fund granting ceremony in Berkeley. Watch for details at www.nowartax.org.

COLORADO
Boulder — War Tax Information Project, (303) 499-9456. Literature table at Pearl Street Mall. MIDDAY.

Colorado Springs — Citizens for Peace in Space and friends. Leafletting with tax pie charts and other information at the Post Office. Time: noon.

ILLINOIS
Chicago — War

Resisters Support Committee. Distributing WRL pie chart leaflets at Federal Building Plaza, beginning about 8:00 am, followed at 10:00 am with a rally sponsored by the Midwest Pacifist Center. Contact: bradlytle@ameritech.net.

Evanston — Neighbors for Peace and the North Shore Coalition for Peace and Justice. Leaflet with WRL flyers at the Main Post Office on Davis and Oak (60201). 8 am - 6 pm. Contact: riegle@svsu.edu.

INDIANA

South Bend — Michiana War Tax Refusers.

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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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WTRs and the Health Care Bill

Yes, there are special concerns for war tax resisters. David Gross out in San Francisco has been studying up on the new bill and has flagged a variety of concerns. Here are a few key points:

- Starting in 2014, health insurers will have to submit information to the IRS about all the people who have health insurance coverage with them, including contact information, the taxpayer identification (usually social security) number, details on the coverage, and "such other information as the Secretary may require." This may become part of W-2 reporting and could also be a snag for nonfilers who are trying to stay off of the IRS radar.

- The plan gives a lot of enforcement responsibility to the Internal Revenue Service. There will be some effort in the future to beef up the agency so that it can handle these new responsibilities, but, most likely, the agency won't get nearly enough to cover the expenses of the new mandates, and its ability to go after tax delinquents will probably further decline.

- Beginning in 2014, all Americans will be required to carry some minimum amount of health insurance. This will be enforced through the tax code with a federal excise tax on non-insured people. If you make so little income that you aren't required to file a tax return (along with some other exceptions), you're off the hook for this excise tax. Although this excise tax will be figured on your income tax return and will be part of your total tax burden for the year, the law specifically forbids the IRS from using its ordinary tools of liens, seizures, criminal and civil penalties, or interest in pursuit of unpaid amounts. This will probably confuse the hell out of them.

David has more analysis on his blog at sniggle.net/Experiment/index.php?entry=22Mar10, and perhaps in some of his more recent entries.

If you have comments about the bill and its relation to war tax resistance, we can expand on this topic in a future issue.

Surprising Support

An IRS agent called up a war tax resister's landlady to ask pointed questions, such as (among others), "what bank does he use?" To which the landlady answered, "Shouldn't that be YOUR business to find out?" The resister had been paying rent in cash recently, so the landlady could truthfully answer that she did not receive checks from any bank. The war tax resister had a long talk with the landlady about it. Turns out she had been a telephone tax resister in the 70s! Despite renting for some years, this topic had never come up before.

Clarification on Social Security

Some found our note on Social Security seizures in the previous issue confusing. Let's see if these further comments clear thing up at all. For now the policy is that the IRS can automatically attach 15% of a federal payment, like Social Security, for a federal tax or other federal debt (yes, even student loan debts). The IRS can seek permission at a higher level to seize the full payment for a recalcitrant taxpayer, but we don't know of this happening in WTR circles. Once the money is in a bank account it is vulnerable to seizure. It is still possible to get paper checks rather than direct deposit, and war tax resisters are advised to request Social Security payment by check to avoid a direct line to your bank account.

If your check is direct deposited into an account that is in someone else's name (assuming this is

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Many Thanks



Network Updates

We are grateful to these groups for recent contributions and dues payments:

Alterni-Tees, Colorado Springs,
CO Casa Maria, Milwaukee, WI
Mennonite Central Committee, Akron, PA
Pioneer Valley War Tax Resistance, MA

And a warm welcome and thanks to two new affiliate groups:

Peace Resource Center of San Diego
Citizens for Peace in Space, Colorado Springs, CO

Thanks for all your help in keeping NWTRCC going! We've got more to say about money on page 6.

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.

Taking His Case to the U.S. Government

By Chris Moore-Backman

On July 17th, 2009, I filed a complaint against the United States of America citing my religious commitment to refusing payment of taxes destined for military purposes. I stated that the government's refusal to accommodate my religious beliefs and conscience is in violation of my legal rights under the Religious Freedom Restoration Act of 1993 and various international covenants.

I am a Quaker and have resisted war taxes since 2000. Because I have lived below the taxable income level for eight of the past ten years, I was only able to withhold payment of income taxes during the 2001 and 2004 tax years. During those years I inflated my W-4 allowances so that no monies were withheld from my paychecks. In order to do this in a manner that felt integrous and in keeping with my Quaker faith and practice I wrote to the IRS to inform them that I was inflating my allowances as an act of civil disobedience. Eventually, while continuing to live below the taxable income level, I became eligible for the earned income credit and child credit on my return. Therefore, without paying a penny into the system I was granted a sizable refund. Unsurprisingly, the IRS siphoned the amount of my resisted taxes from 2001 and 2004 off the top of that refund. This challenged me to take my resistance to a new level.

The government's initial response to my complaint, written in consultation with attorney Fred Dettmer, came in the form of a "motion to dismiss," which requests that the assigned judge simply dismiss our complaint as "frivolous" without convening a trial. We received this motion on September 29. The government's basic stance is that our arguments have already been aired in other federal circuits, through the witness of resisters like Dan Jenkins and Rosa Packard, and that the 9th circuit, where I filed my complaint, ought to accept the judgments of those circuits as authoritative precedent.

On November 27 we offered a written response to the defendant's argument, taking this opportunity to remind the judge that the

9th circuit is not beholden to the decisions handed down by judges in other circuits. We urged the 9th to look afresh at the inherent injustice in requiring verifiably committed practitioners of religiously-based nonviolence to finance war and militarization. On December 4, the government offered its reply memorandum, which in effect put the ball in the court's court. As of today, February 20, 2010, we continue to await the judge's ruling on the motion to dismiss.

From the outset my friend and counsel, Fred Dettmer, has warned me that our chances for outward legal "success" are slim, though certainly not nonexistent. But I/we have moved forward with the conviction that doing so is in itself a success, in that this is an honest response to a felt call – a religious call to witness on behalf of justice and nonviolence. My hope is that this process and whatever we learn from it will, at the very least, add one more piece to the larger "case" that the tax resistance movement is slowly constructing as a whole. It is also my hope, and my expectation, that this process will help prepare me for further and bolder nonviolent witness in the future.

There remains uncertainty in my Quaker community, and obviously far beyond, about the merits of tax resistance as a strategy and as a moral witness. The steps I have taken represent my best guess as how the Spirit is leading me. I continue to experience this issue as an inherently simple one. I believe that if my religious faith leads me to denounce war and violence, then I ought not participate in it directly nor finance it.

I hope you will hold this situation, and all those involved in it, in your thoughts and prayers. And, of those involved in this situation, I hope that we'll especially remember all of our sisters and brothers, in so many corners of the globe, who are on the receiving end of our nation's war-making, war-sponsoring, and war-preparing. It is my belief that remembering them, and stepping off from that particular place of remembrance, represents our first and most critical step. ▼

Chris Moore-Backman lives in California. All documents pertaining to this case can be viewed at the San Francisco Friends Meeting website: <http://sfquakers.org/peajus.html>



In Search of Peaceful Tomorrows

The National Campaign for a Peace Tax Fund invites you to join us as we visit Capitol Hill to lobby our Representatives on behalf of the Religious Freedom Peace Tax Fund Bill (currently H.R. 2085). Our personal witness for peace is the strongest tool we have. Join us as we continue to push for real change in the U.S. and for recognition of the Conscientious Objector. We will meet at the office of the National Campaign for a Peace Tax Fund and travel to The Hill together. While this event is free and open to the public, we do happily accept your generous donations.

Lobby Day for a Peace Tax Fund

Friday April 23, 2010
9:00am-5:00pm

Meet at:

Peace Tax Fund Office
2121 Decatur Place NW
Washington DC, 20008

Phone: (888) PEACETAX
Email: info@peacetaxfund.org

War Tax Resistance Ideas and

continued from page 1

Vigil and leafletting at the Main Post Office. 5 pm - 9 pm. Contact: (574) 289-2126 or psmith@saintmarys.edu.

IOWA

Dubuque — Citizens' Tax Moratorium. Vigil and leafletting downtown at Federal Building, 6th and Locust. 5:45 pm - 7:45 pm. Contact: (563) 583-2586

LOUISIANA

New Orleans — Pax Christi New Orleans. Leafletting at the main Post Office. 4 pm - 7 pm. Contact: (504) 522-3751 or bengordon@yahoo.com.

MAINE

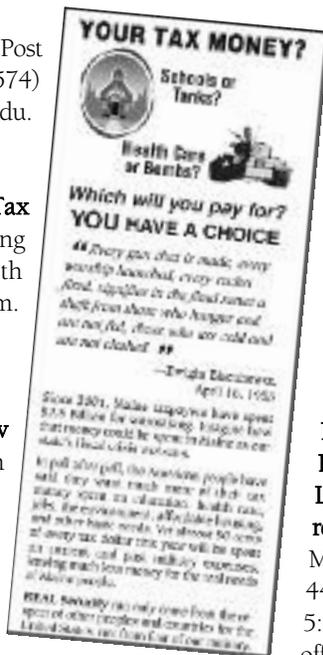
Augusta, Bangor, Belfast, Bath/Woolrich, Damariscotta, Ellsworth, Farmington, Portland, Rockland, Seacoast NH/Maine, Skowhegan/Waterville — Maine War Tax Resistance Resource Center and other groups. Connect with others in your area for leafletting with flyers (sample above) about war taxes, budget priorities, and related issues at post offices and busy places. Before or on April 15. For details contact: (207) 525-7776 or rosc@psouth.net.

MASSACHUSETTS

Greenfield - Pioneer Valley War Tax Refusers. Picket with leaflets and placards along Main St., urging non-payment of federal income tax. Printed matter will be offered at a sidewalk table by the Food Co-op. 9 am - noon. Contact tmacl_hdrs@yahoo.com or (413) 774-2640.

MISSOURI

St. Louis - St. Louis Covenant Community of War Tax Resisters, WILPF and the Instead of War Coalition. Vigil and leafletting with WRL pie chart and refrigerator magnet (right) representing the amount of money spent on Afghan and Iraq wars over the last seven years and what that money could fund in St. Louis over the next seven years. 11:30 am - 1:30 pm, Main Post Office Downtown St. Louis (18th and Market). (314) 725-5303 or hras@humanrightsaaction.net.



NEW HAMPSHIRE

Portsmouth — Seacoast Peace Response. Annual War Tax Education Penny Poll on the sidewalk outside the Portsmouth Post Office, 80 Daniel Street. 11 am - 5:30 pm (approx). Contact: (603) 335-6240 or wes-flier1@netzero.net.

NEW YORK

New York City — NYC War Resisters League, NYC People's Life Fund, and war tax resisters. Meet and leaflet at Manhattan IRS office, 110 W. 44th Street, at 4 pm, then at 5:30 pm march to main post office at 8th Ave. and 34th St. for vigil and leafletting. Contact: (718) 768-7306 or see warresisters.org/WRL-local-events.

Rockland County, New City — Rockland Coalition for Peace and Justice. Vigil "No More Tax Dollars for Wars!" We will hold a giant check showing the war cost so far. We will also hand out green checks showing both the total amount of war cost and the share for each Rockland family. Rockland County Courthouse steps, 1 S. Main St. 11:30 am - 12:30 pm. See rocklandaction.org.

NORTH CAROLINA

Greensboro vicinity — Penny poll and hand-

ing out pie charts at a local post office. Time and place to be determined. Contact: danielwoodham@yahoo.com.

OHIO

Athens area — Penny poll, leafletting. For details contact rodnip@hotmail.com.

OREGON

Portland — Oregon Community for War Tax Resistance/WRL, Veterans for Peace #72, Iraq Veterans Against the War, others. Conscience in Action to benefit Coffee Strong, First Unitarian Church, 1211 SW Main. Showing *Death and Taxes*, with talk by Brian Willson and tax redirection to Coffee Strong. 6:00 pm. Contact: (503) 238-0605 or biljrat@spiretech.com.

Olympia — Olympia Fellowship of Reconciliation. Hand out WRLs tax pie chart flyers at the downtown post office at several times throughout the day. Contact: glen@olywa.net.

TEXAS

Austin — CodePink Austin. Leafletting with pie chart, 5 pm - 6 pm, Downtown Post Office, 6th St. and Guadalupe. Contact: (512) 743-3764.

WISCONSIN

Milwaukee — Milwaukee War Tax Resistance. Protest in front of the New Federal Building on the corners of 3rd & Wisconsin, Noon - 1pm, Saturday April 10. Sit-in at Sen. Herb Kohl's office, April 15. Contact Lincoln at (414) 344-5745 or usury_sucks@hotmail.com.

Park Falls — Corner of Hwy. 13 and County Rd. E. 9:30 - 10:30 am. Silent vigil to remember all the dead due to the invasions of Iraq and Afghanistan; signs asking people to stop paying for death and destruction by giving their money to the US military. Contact: Don Timmerman and Roberta Thurstin at (715) 762-8239.

More at nwtrcc.org/taxday2010.htm



Keep After Them

As recent Speaker of the California State Assembly Karen Bass, now running for Representative in Congress from my district, was leaving a community forum on the economy and state budget problems, I gave her a couple of WRL “pie charts.” I told her that federal military spending ought to go instead to human services and other uses here in CA. When she said she had considered mentioning that in her talk, I told her I’d be keeping after her on this when she is in Congress, and she said “You do that!” And I will.

—Joe Maizlish, Los Angeles

No Money for War Next?

Musician Billy Bragg decided to stop paying taxes to protest the huge bonuses being paid out to Royal Bank of Scotland executives in the wake of taxpayer bailouts. He’s also encouraging others to join his resistance: “If you are a British tax payer and feel strongly about this issue, I invite you to join this campaign by simply writing a letter to the Chancellor informing him of your decision to withhold your tax payment until he acts on bonuses.”

Dastardly Refusal

A rarely used form of tax resistance is the refusal to pay fines, fees, and other charges levied by the government. An example: South Carolina is requiring all organizations that “directly or indirectly advocate, advise, teach or practice the duty or necessity of controlling, seizing, or overthrowing the government of the United States, the state of South Carolina, or any political division thereof,” to register their activities with the Secretary of State and pay a \$5 filing fee.

A member of the Alliance of the Libertarian Left decided to register:

When belligerence and inhumanity prevail, the peaceful and the humane must find honor in being categorized as the enemies of the prevailing order. Please keep me updated as to the status of our registration. I look forward to hearing back from you as to our official recognition as enemies of your state and its government. ... PS. I am told that there is a processing fee in the amount of \$5 for the registration of a subversive organization. Our organization is in fact so dastardly that we have refused to remit the fee.”

—David Gross, San Francisco

Penny Polls

If you haven’t set up a penny poll before, the “how tos” and pictures of different penny poll set-ups are on the NWTRCC website at nwtrcc.org/penny_polls.html. Whether or not you publish the results in the end—and some groups do issue a press release that gets printed in their local paper

—penny polls are a good way to attract new people to your table. You don’t even have to use pennies of course; beans are popular, and some are known to splurge and use nickels. Whatever works for you. Send photos and other ideas for our web page by mail to the NWTRCC office or by email to nwtrcc@nwtrcc.org.



Penny polls attract attention! Tax day in New York City. Photo by Ed Hedemann.

FREE SAMPLE ENCLOSED IN THIS ISSUE — ORDER TODAY!

**War Resisters League’s flyer
“Where Your Income
Tax Money Really Goes”**

200 or fewer from NWTRCC
for 10¢ each plus postage
WRL handles larger orders
(prices are on the back of the flyer)
WRL, 339 Lafayette St., NY, NY 10012
212-228-0450

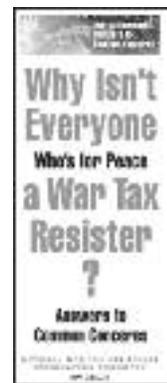
ALSO AVAILABLE

**Update Insert to War Tax
Resistance: A Guide to Withholding
Your Support from the Military**

The 6-page insert can be ordered from NWTRCC or WRL. Free by email, or \$1 for a printed copy. Please also send a stamped (44¢) self-addressed envelope.

Brochure Update

A new version of the “Why Isn’t Everyone for Peace A War Tax Resister?” brochure, with answers to common questions, is available from NWTRCC. We have a matching set of basic brochures that includes “Everyone” and “How and Why to Refuse to Pay for War,” “Your Telephone Taxes Pay for War,” and “Praying for Peace but Paying for War.” All are 15¢ each or 12¢ each for affiliates, plus postage.



See the full list of resources, including posters, buttons, and bumperstickers, at nwtrcc.org/publications.htm. Online orders can be paid through Paypal with credit card or bank account debit.

For a printed list and mail orders contact: NWTRCC, PO Box 150553, Brooklyn, NY 11215 • 1-800-269-7464.

Death and Taxes: What They Are Saying

THANKS for all the great work on the WTR film and kudos to the whole team that put it together. I like the pace and the music, and of course, the 28 people! Nice variety of ages and comments, and just really well-done. I gave it to our friend who's teaching foundations of nonviolence at the local liberal arts college this month. This will be great for the students. Looking forward to finding other venues to share it. . .and I'm tickled First Strike's in it!

—Mary Sprunger-Froese, *First Strike Theatre, Colorado Springs, CO*

We showed it on March 2 at Friends House where I live. About 35 people attended. We showed the DVD first and then I did a short talk about my experience with war tax resistance. Others contributed from their history. People asked good questions and were very interested. I heard good comments about the DVD. I think it tells the story very well, using the five "sections" to group the interviews. I especially like the personal stories and pictures of people I have heard about which were in the DVD. Thanks! It's a great resource.

—Paz, *Ruth Hyde Paine, Santa Rosa, CA*

We showed *Death and Taxes* as part of an ongoing film series. Following its showing Randy Kehler and Andrea Ayvazian spoke about their conscience and why they resist/refuse war taxes. We explained that this dialogue was not a workshop on how one might file and resist. There were lots of questions. Our discussion was clear that this was not about avoiding paying taxes but redirecting tax dollars to the things our society needs such as health care for all, education, building a sustainable society. Overcoming fear is the great challenge. I hope many will use *Death and Taxes* and



put tax refusal on the front burner.

—Frances Crowe, *Northampton, MA*

Jay Sordean of Berkeley, California reported on getting the film on community TV and a leafletting experience:

The community cable access has memberships, I have one, and I also have some lectures on the channel. I just asked if I could put *Death and Taxes* on, and the scheduling director said yes.

...passing out flyers for WTR workshops at a harbor cruise on the San Francisco Bay [to] that group of liberals and smart people, sometimes the "Death and Taxes" label was first interpreted in their asking me "are you one of the Tea Baggers?" I happen to like the title myself, for many reasons, most of all because it is usurping the right-wings' "death taxes" PR ploy and turning it on its head, really pointing out the real issues.

Get Your Copy Today!

Death and Taxes is 30-minutes long, on DVD, and designed as a starter for workshops, presentations, and discussions on war tax resistance. DVDs cost \$10-\$20 (sliding scale). Make checks payable and send to NWTRCC, PO Box 150553, Brooklyn, NY 11215, or pay online from the Paypal link at nwtrcc.org and include a note in the comment that you are paying for *Death and Taxes*. Please let us know what you think and how you use it.

For showings around the country see: nwtrcc.org/deathandtaxes.htm. Send your listing to nwtrcc@nwtrcc.org.

Join NWTRCC in Tucson!

The National War Tax Resistance Coordinating Committee meets May 7–9, 2010, in Tucson, Arizona. The meeting is hosted by The Nuclear Resister. The program centers on refusing to pay for war, but we'll include updates on nuclear disarmament efforts and news from the May actions in New York and plans for July actions in Tennessee. Border activists from Tucson will also tell us about their work.

The Coordinating Committee (CC) is the NWTRCC's highest decision-making body, and meets Sunday morning. The program begins Friday with dinner, and Friday evening and Saturday will be mini-conference style. See the information at nwtrcc.org/meetings.htm or call the office for a registration form.

Money Talk – Oh No!

It's true. We hate talking about money* but sometimes it can't be helped. NWTRCC finances grew rather tight last fall—not a matter of having to turn off the phone, but definitely a time to step up fundraising efforts. Recently affiliate groups and contacts were asked if they could help by reaching out to people they know who might be inclined to give to NWTRCC. Our Portland, OR, group successfully raised a few hundred dollars for NWTRCC last year with such "friendship letters," so NWTRCC's fundraising committee thought to widen that effort.

Our finances are somewhat improved, but we'll still be making our annual May appeal and hope that you will be able to respond generously (at whatever level "generous" may mean to you). If you cannot give a monetary donation, maybe you can help us find ways to help keep NWTRCC going—a house party and showing of *Death and Taxes*? An idea for a church or foundation to whom we might apply for funds? A fundraising strategy that has worked in your group? It's a tough economy, and we can use all the help we can get. Thanks!

**Speaking of which, NWTRCC has some online readings and writings about money that grew out of a discussion a few years ago at one of our weekend gatherings. Check it out at nwtrcc.org/readings_on_money.html.*

allowed for SS payments), it is not impossible that the IRS would at some point take steps to seize what it considers your funds from a shared account. There is an example of a similar seizure from a recent IRS action against a WTR. An agent seized the bank account of the WTR's partner because the agent said the account owner was the WTR's "nominee." According to the IRS a nominee "is someone who is given limited authority to act on behalf of an entity, usually for a limited period of time." In this case the IRS said the WTR was using the account in another person's name, and that person being the "nominee," the IRS is allowed to seize the account. While this is the first time we'd heard this term, it is something to watch out for. However, nearly all the bank account seizures we hear about are owned by the individual resister with their own social security number on the account.

Credit Union Advantage

There's a movement afoot — pushed by groups like "Move Your Money" — that's encouraging people to take their money out of the big banks that have been plundering the Treasury and put it instead into other institutions like local credit unions.

Another good reason to move your money into credit unions is that, unlike banks, credit unions do not generate taxable profits, and have been tax exempt since the credit union structure was codified by the 1934 Federal Credit Union Act. For more information see moveyourmoney.info.

Mortgage Connections

Finding nonfilers and those who underreport income is an IRS priority. Income reported on 1099s and W-2s is commonly used to match against what's reported on a tax return, or lack of a tax return. The IRS also uses mortgage interest data reported to it on Form 1098 (Mortgage Interest Statement) to uncover nonfilers and taxpayers who have underreported their income.

Leaving the U.S.

The U.S. Treasury Department is required to publish a list of people who have renounced their United States citizenship. "[D]uring the quarter ending December 31, 2009[, a] total of 502 individuals expatriated. This is the highest quarterly number of

individuals expatriating for many years. In fact, during that one quarter, there were more expatriations [than] in the combined previous seven quarters."

International Tax Blog speculates that this is because of a recent change in the law concerning tax treatment of expatriates. Until recently, even if you renounced your citizenship and moved to another country, the U.S. still wanted you to file tax returns for 10 more years, and would tax you on all of your income if you spent more than 30 days a year in-country. Now "moderately wealthy individuals can expatriate without any U.S. taxation... the 10 year tax filings are no longer necessary, making the expatriation a clean break from the U.S."

Donnelly Sentencing

The February/March issue of *More Than A Paycheck* carried an article about the federal prosecution of Maine war tax resister Frank Donnelly. Criminal charges are extremely rare in our network, and some readers asked why the IRS may have chosen to go after Frank. However, such are the mysterious workings of the government that we cannot offer a clear answer. In court he admitted to underreporting his income for a couple years, and maybe the IRS did think they had a big fish to haul in. It's hard to say why one case is pursued and others are not.

Frank's sentencing date is June 14, 2010, 9:00 am, at the Federal Court House in Bangor, Maine, 202 Harlow Street. He appreciates the many letters that were sent to the judge on his behalf, and supporters are encouraged to attend the sentencing in June. Friends and fellow activists are set to speak on Frank's behalf with the goal of encouraging the judge to choose the shortest sentence possible. Federal sentencing guidelines indicate a prison sentence is likely. ▼

Strangest Dream (Reality Check)

The following is an added verse and chorus to "Last Night I Had the Strangest Dream." Reynaldo Hernandez, South Bend, Indiana, wrote this verse at the NWTRCC gathering in Cleveland and a rousing version was sung by all present.

But it was only one more dream, as I woke to the morning light.

A sleeping dream will not come true til someone pays the price.

So help to bring the dream to life. Help by not paying for war.

Invest in peace, resist the strife, or what's the dreaming for.

[CHORUS:] *Let's work to help the world see peace, we can bring it to be.*

A peace-full world is what we dream, from war and greed set free.

year we began raising chickens for consumption, and we also eat wild game that I hunt locally. It seems strange, sometimes, that a hard-core peace activist and WTR like me now owns and regularly uses a gun. If you told me 20 years that this would be the case, I would have laughed.

Being a WTR is an ongoing struggle and many things continue to challenge me. These include a number of IRS bank seizures, threatening letters, and family pressures as a result of joint inheritance of property. The latest bank seizure left me with an empty business account. This was a first, and now it is difficult for me to pay employees and business expenses as I can no longer keep much money in the account. When I called my small local bank after the seizure, the person at the bank told me that IRS collections are on the rise and that I should not keep money in the account.

Sometimes I wonder why I bother with the hassle of being a war tax resister. As I age (I am in my early fifties) I look back on the original reasons that I became a WTR, and although my passions and priorities have changed, my original ideals hold true today. It comes down to the basics: do I want to pay for death, environmental degradation, and destruction of communities, or do I want to support health care, education, environmental programs, and the development of renewable resources? The answer is obvious since I am writing this article—my "money" is on life-giving programs. In the long run, despite the ups and downs, the war tax resistance journey is one still worth living. ▼

Liz Scranton has a custom wood-finishing business on Lopez Island in Washington State. She is a native plant fanatic, environmentalist, beekeeper, gardener, orchardist, hunter, and war tax resister. She would be happy to hear from you about your own journey.

21 Years and Still Hanging In There

By Liz Scranton

I began my journey with war tax resistance in 1989 and now, over twenty years later, I am still hanging in there with every bit as much resolve. My conviction that it is wrong for my tax dollars to fund wars to “keep us secure” remains strong.

When I started doing WTR my life was simpler than it is today, and it was easier for me at the beginning. In 1989 my partner and I were renting a small cabin and I was working doing small boat-painting jobs. I was also young and naive and ready to change the world. Today I am a bit wiser, and more jaded, about how the world works and what it takes to change the status quo. I have settled on an island where I do what I can to make my beliefs consistent with a life living close to the land in a close-knit community and a fragile environment.

My priorities are different than they were in 1989. I have my own business and now I own a home with my partner; thus being a war tax resister is more complicated. At times I have struggled with being a WTR and with the complex issues that have arisen as a result of my beliefs, including harassment from the IRS and financial complexities. I have come close to giving up on war tax resistance a number of times, but in the end I have always stuck with it, and I am happy about that commitment. It seems that with every new war, my convictions are reinforced—even as WTR has created tensions with my partner and family. Owning a home has made my tax resistance stressful, and recent inheritance issues have added another layer of complication. It is not always an easy choice, especially since I lack support from a local WTR group.

If I can't change the way our country spends our tax dollars, I can make a difference in how I spend my own income. I feel sustained, also, by conscious choices about how I spend my time and live my life. When I began as a resister I was very active in the peace and justice movement. I spent years volunteering with a community land trust and building affordable housing. I served with a community action agency, and I have been a mentor to a number of young children. Today my passion is food security issues and organics. My partner and I have educated ourselves about where our food comes from and ways it is produced. Our industrial farming complex that is destroying

our land, polluting our water, and making animals and people sick was born out of a need to use up all the chemicals left over after WWII. In a way you could say that the organic food revolution is also an antiwar revolution.

Over the last ten years we have gone from eating just a small amount of local food to eating approximately 80 percent food that is produced within 100 miles of us. At least 60 percent of that food is from our own community, including honey from our beehives. Our latest project is planting a fruit orchard. We have finished the deer fencing on three quarters of an acre, and we will be planting 20 fruit trees and a variety of berries this month. This past winter I planted a native plant hedgerow along the orchard fence line to encourage birds and beneficial insects. This spring we joined a grain Community Supported Agriculture project and will receive beans and grain next fall!

We have changed our diet drastically, including becoming omnivores (we had been vegetarians for 17 years). I milk two cows and we use the milk and cream to make butter, yogurt, and a variety of delicious cheeses. Last

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Courtesy of Liz Scranton.



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