

## TAX DAY(S) 2007 Redirecting Information and Tax Dollars

#### LOS ANGELES, CA

Six hundred attendees cheered, listened quietly, and occasionally cried, as speakers, preachers, singers, and a children's dance troupe took the stage at the "Jubilee for Peace and Justice" in Los Angeles April 15th. The event was presented at Bethel AME Church by Interfaith Communities United for Peace and Justice, an area-wide coalition founded in response to the attacks of September 11, 2001, and the causes of justice, honoring the 40th anniversary of Martin Luther King's "Silence Is Betrayal" speech in which he identified the triple evils of poverty, racism, and war.

The military budget and the alternative of human/environmental needs spending was a theme throughout the event. The eight-page program devoted one page to listing the recipients of this year's grants of the Southern California War Tax Alternative Fund (comprised of refused U.S. taxes deposited by refusers). The activities supported by the grants included feeding people in need, organizing low-income people to campaign for themselves, support for families of youths being deported, an independent radio public affairs series on peace and justice issues, a group promoting women's rights in the workplace, and others.

At the conclusion of the program, Claire Gorfinkel, representing the Fund and the Southern California War Tax Resistance, invited representatives of the grantee groups to come up from the audience and be the first to sign a poster committing them to use their lives for peace and justice. Hundreds in the audience followed.



Members of CodePink Austin and/or Austin Conscientious Objectors to Military Taxation distributed about 500 leaflets at the drive-up boxes and vigiled at the downtown post office. Two drivers mentioned that their close relatives were in the military—one in Iraq and one about to be deployed to Afghanistan. The leaflets handed out were FCNI's tax day flyer (showing the federal budget with stacks of coins), the National Priorities Project flyer (showing Austin's share of war costs), and the tax "receipt" leaflet produced by CodePink and United for Peace & Justice. A number of people demonstrated next to us from the Universal Living Wage campaign, and we felt our messages dovetailed well. *Photo and text by Susan Van Haitsma*.



Participants of an "Interfaith Group for Good Local Community Education Instead of a Bad War in Iraq" present a check of resisted and redirected war tax to their public library in northern Michigan. Individuals redirected \$100 from their federal income tax due to a peace escrow account, and said, "When all our soldiers are brought home, we will settle our outstanding debts with the IRS." (l to r) Ande McCarthy, Blue Water Pax Christi, Lyn Chabot, Unity Church of Blue Water, and Jim Warwick, chief administrator of the St. Clair County Public Libraries. For more information contact Bluewater Pax Christi, (810) 982-2870 or mccpax@advnet.net. Photo by Mike McCarthy.

continued on page 4



# 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.

Subscriptions to More Than a Paycheck are \$15 per year.

#### NWTRCC

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## COUNSELING NOTES

## Is Refusing to Pay for War Frivolous?

Many WTRs are getting a warning letter from the IRS that says "If you persist in sending frivolous correspondence, we will not continue to respond to it." It includes a threat to levy a frivolous penalty, recently increased to \$5,000 maximum. Most WTRs who file and receive these warnings are angry about having their refusal to pay for war tagged as "frivolous."

Looking at the recent *IRS Notice 2007-30* listing the 40 frivolous arguments, all of them are in the context of the taxpayer/protester refusing to file or pay because the taxpayer/protester finds taxes are illegal or no tax due based on one of the arguments. Among those listed, the ones that seem closest to WTR are these two:

- A taxpayer may lawfully decline to pay taxes if the taxpayer disagrees with the government's use of tax revenues.
- Federal income taxes are unconstitutional or a taxpayer has a constitutional right not to comply with the Federal tax laws for one of the following reasons: The First Amendment permits a taxpayer to refuse to pay taxes based on religious or moral beliefs.

NWTRCC presents war tax resistance as an act of civil disobedience. By and large we do not say that we don't have to pay; we say that we *can't* pay. We know that our form will probably get sent to collection and the potential consequences. But, why is the frivolous penalty one of them? If the IRS is misinterpreting their own guidelines and codes (again), then we should argue strenuously if the frivolous penalty is applied.

Regarding a frivolous tax return, the IRS still needs to show that the "return of tax does not contain

information on which the substantial correctness of the self-assessed determination of tax may be judged or contains information that on its face indicates the self-assessed determination of tax is substantially incorrect." If you have filled out the form normally but have not paid, there should be no reason why the IRS is threatening the frivolous penalty, let alone applying it. And, you should not have to file again, which risks a late filing penalty when your form was correct to begin with.

The new guidelines also say that "persons who submit a 'specified submission' (namely, a request for a collection due process hearing or an application for an installment agreement, offer-in-compromise, or *Taxpayer Assistance Order*) *based on one or more of the* [40] positions... are subject to a penalty of \$5,000." The document refers to submissions that reflect "a desire to delay or impede the administration of Federal tax laws." While the exact meaning here is somewhat vague to us laypersons, one of the "specified submissions" does not appear to be a letter. Surely a good free speech argument could be brought if fines are applied for writing a government agency. However, WTRs should be aware of the warning related to hearings or Tax Court cases; we know that fines have been applied when our arguments are taken to Tax Court. In the case of the hearings that delinquent taxpayers are offered, WTRs risk a fine in bringing up arguments that courts have already ruled do not apply in regards to paying taxes.

Please let the NWTRCC office know if you receive correspondence related to frivolous penalties. We are anxious to track any changes in the application of the warning and fine. ▼

## Many Thanks

#### We are very grateful for these grants:

RESIST Inc. for their grant of \$1,000 to NWTRCC for general support. To learn more about Resist and their support of progressive groups contact: Resist, 259 Elm Street, Somerville, MA 02144 or see www.resistinc.org. Northern California People's Life Fund, \$500 for our "introduction to WTR" film project fund.

Thanks to everyone who gave a contribution in response to our May fund appeal and to these affiliate groups for their dues and support:

Christian Peacemaker Team No. California War Tax Resistance and People's Life Fund Madison (WI) Area Alternative Fund Albuquerque War Tax Alternative Fund So. California War Tax Alternative Fund Civilian Congress

Network Updates

New Area Contacts:

New England Vermont: Robert Riversong, Warren, VT 05674, 802-496-4452, robert@ponds-edge.net

Great Lakes Michigan: Lynn Meadows, Chelsea, MI 48118, 734-433-9102, lynnmeadows@provide.net

Southwest: New address: Jerome Witschger, Albuquerque NM 87196, 505-313-7799, jerom3e@gmail.com

## MOVIE REVIEW

# America: Freedom to Fascism

by Mary Loehr

've always had an image of the political spectrum like a line, with the mainstream in the middle, and the left and right on either side. In my image, the line bends like a string around someone's waist, and the far right and the far left, seemingly disparate, meet at the back, and have many things in common. Aaron Russo's meandering journey, which he unfolds in his movie America: Freedom to Fascism, flows like a wavy, crooked line of sewing, parallel to another line of sewing, with his beliefs and those of many of ours overlapping here, parting there, overlapping again. You think you're getting a movie about taxes, and you end up with an indictment of world government run by a small cartel of bankers. In the meantime he weaves in humans receiving implanted computer chips; vitamins not being able to be sold; voting election fraud; the boxer Joe Lewis; Genetically Modified Organisms; the Patriot Act; the Federal Reserve; the gold standard; immigration policies; and finally, the audience being exhorted to commit civil disobedience. It's a bewildering journey, and it made me wonder, "Is this how war tax resisters come across?"

I was told by a relative, years ago that I always seem to be against things, and never for things. That's the impression I get from Russo's film. It's a tirade of betrayal and outrage, but I couldn't help compare his film with An Act of Conscience, which I saw again recently. It's a documentary about war tax resisters in Massachusetts who had their house seized, and the movement that sprung up around it over several years. Betsy Corner and Randy Kehler (the owners of the home) and so many people involved in that movement were acting from their hearts, out of love for all victims of war, and it shines through in that movie. Russo throws hundreds of facts at us, leaving us confused and suspicious of government. He does ask important questions and brings up issues that appeal to many of us, but somehow, at the end, when he exhorts us to do civil dis-



obedience, it comes as a total surprise and just doesn't hang together.

Russo starts the movie wanting to find the exact wording of the law that requires Americans to pay their taxes. He tries to show the viewer that there is no such law, and he also tries to show that the 16th Amendment to the Constitution was never ratified, therefore we don't have to be paying taxes. He has a bit of a Michael Moore bent here as he takes his camera crew with him to interview people, but whereas Michael Moore is funny, Russo is not, and Russo is confusing.

Russo tries to give details about the 16th Amendment. He interviews people who explain their point of view and cite court decisions, but it all goes too fast for this viewer. This is where it gets dizzying. What exactly does the 16th Amendment say, and how can we then think about it? He doesn't actually help us with this.

Same with the Federal Reserve issue, which he brings up. From his presentation it certainly sounds like a private banking cabal running our country without much or any oversight from Congress, but I just need more facts. He raises lots of questions, which isn't a bad thing, but there's raising questions to empower people to search their consciences, to connect dots, and to follow their guts, and there's raising questions because you don't explain something well enough. I'm left in the latter position, and therefore if Russo was trying to convince me, it didn't work, because in the end, for me, he didn't prove his points.

NWTRCC has a lawyer with whom we work and trust and who has represented war tax resisters for many years. His name is Peter Goldberger, and he loves the fact that war tax resisters have integrity and respect for other human beings, including the tax collectors. He encourages us to stay on this path, not try to "get away with not paying taxes," but to stay true to our deep reasons of not wanting harm to come to any human beings because of war, killing, and violence.

When I get confused by political points and reasonings and strategies, I ask myself, "Does this group or philosophy work out of love for other human beings?" This helps me sort through seemingly complicated issues. So while Aaron Russo's movie presents us with lots of compelling points, many of which I agree with and many of which confused me, in the end my heart is glad it's affiliated with NWTRCC.

For those of you who would like to see some intellectual back and forth on Russo's issues, Peter Goldberger recommends a website called Quatloos. The specific address is: *http://www.quatloos.com/taxscams/taxprotestorbsexposed.pdf*. Russo's film can also be found in full on the internet or on DVD, possibly at your local video store. ▼ *Mary Loehr is active with Ithaca War Tax Resisters and gardening for fun and food. She is* 

a former coordinator of NWTRCC.

## RESOURCES

#### **Counselors' Fact Sheet**

WTR counselors can find the first NWTRCC Counselor's Fact Sheet on War Tax Resistance and Student Financial Aid online at http://nwtrcc.org/factsheet1.pdf. Copies will be mailed to counselors on our network list, or please call the office if you would like to receive a copy in the mail. We plan to produce more fact sheets like this one to keep counselors updated on specific topics. If you have a topic to suggest, please contact Ruth Benn at the NWTRCC office. And, if you have information to add to the financial aid fact sheet, please let us know. We want to keep the facts up to date!

#### Are You Attending....

....the U.S. Social Forum or other activist gatherings this summer? If so, please take a stack of war tax resistance flyers to hand out or put on a "free lit" table. Contact the NWTRCC office if you would like us to send you some materials to pass out.

#### Updated Sign-On

We have advertised the "Don't Pay for War In Iraq" sign-on statement in past issues, and many of you have signed on and circulated the form. At the recent Coordinating Committee meeting we decided to adjust the title and emphasize a few lines of text so that it is very clear that signers are saying they are actually refusing to pay some or all of their federal income taxes because of the war/ invasion/occupation. And, we finally have it posted on our website with an online sign-on system. If you signed in the past and use the internet, please check it to see if we added your name properly. And, if your name is not there and you are a resister, please sign on! We have about 100 signatures, but we know there are many more resisters out there.

# WTR Ideas & Actions

continued from page 1

## Tax Day(s) 2007

Information packets given to all in attendance included the War Resisters League pie chart and about 180 "Peace Tax Returns" were distributed.

–Joe Maizlish

#### EUGENE, OR

Somehow, despite being such a small group and with everyone busy with many things, we did a lot this year. New people joined us with new energy. We met for suppers around a dining room table to make plans, and this is what we accomplished:

- Two op eds, one in the daily newspaper *Register Guard* and one in *Oregon PeaceWorker*, and two articles in the *Eugene Weekly*. Our articles this year emphasized that war tax resistance is a form of civil disobedience for which we take the consequences.
- Speaking on two radio programs and three TV programs and a large photo in the daily newspapers, plus NWTRCC ads in *Oregon PeaceWorker* and in *Friends Bulletin*, which serves western Quakers.
- Collaboration with Women's Action for New Directions (WAND) for an April 14 march from the IRS to a Free Speech Plaza with signs, "I'd rather pay for \_\_\_\_\_\_\_\_\_than War." The loudest laughs went to "I'd rather pay for a root canal...." The event at the end of the march was a Ben Cohen conceived oreo cookie graph of the federal budget plus free ice cream. All in the pouring rain.
- A penny poll, lit distribution, and a rousing noon rally at the Eugene downtown post office on Tax Day with Eva Bagno and Mark Ross singing "Brother can you spare a dime?" and we all sang the Raging Grannies round "Taxes unending, military spending, what a waste, what a waste!" We publicly redirected about \$2,000 of income and telephone taxes to various groups, whose representatives came to receive them and describe their work. Groups included Food for Lane County, Shelter Care, *Skipping Stones* International Children's Magazine, and groups working



Anna Simons, Peace Studies major at Manchester College (IN), helped staff a penny poll outside the North Manchester post office. "We weren't pitching pennies or panhandling for spare change, but rather doing what the IRS and the federal government fail to do: asking people how their income taxes should be spent," said Peace Studies intern Ben Leiter. *Photo by Ben Leiter.* 

on counter-recruitment, immigrant and farmworker justice, and more.

–Peg Morton, Taxes for Peace Not War

#### BRATTLEBORO, VT

"We get obscene gestures, but we get a lot more thumbs up," according to a quote in the *Brattleboro Reformer* from war tax resister Jane Michaud at the April 14 war tax redirection event of the Windham County War Resisters of Conscience. Daniel Sicken reported that \$3,400 was redirected to local groups and that over time the groups receiving the redirected funds are much more willing to be public in their acceptance of the money. The redirection announcement and vigil took place in front of the Brattleboro post office, and over the years participants have given more than \$40,000 to community groups.

#### RALEIGH/DURHAM/ CHAPEL HILL, NC

JJ Richardson, Kelly May, and Daniel Woodham put on a three-part Tax Day season extravaganza in the Triangle, called "War Resistance Tuesdays in April." On April 3 we showed *An Act of Conscience* at the Durham Coop grocery. About 20 people watched and stayed to discuss WTR after the film, and one

## WTR Ideas & Actions

person even stated that the film helped sway her to resist and redirect this year!

On April 10 in Chapel Hill we offered an introductory workshop on war tax resistance at Internationalist Books with ten attendees who offered opinions on the submissions to the WTR video short contest, told personal WTR stories, and addressed individual questions about doing WTR. There was some good debate on the ethics of funding war.

Finally, on April 17 we held a "People's Penny Poll" in front of the main post office in Raleigh. With 60 people participating, human resources came out on top with 34% of the pennies, but in an area that some billboards determine is "The Most Military Friendly State," the military percentage came in at a high of 22% compared to penny polls from many other regions. Even so, many expressed their disgust at our taxes so highly weighted toward spending on the military.

-Daniel Woodham

#### OLYMPIA, WA

Scott Yoos and faithful companion Tova leafleted at the main post office in Olympia "from damn near 10 am till 7 pm!" reports Scott. They distributed some 700 copies of a flyer created by Olympia Fellowship of Reconciliation titled, "U.S. Government Shopping List: What Should the U.S. Buy?" with a chart of trade-offs between military spending and human needs and a call for True Majority's Common Sense Budget.

#### BRUNSWICK, GA

With 500 pie chart flyers from WRL, members of the local antiwar group headed out to the downtown Brunswick and the St. Simons Island post offices. I was worried we'd have dozens left over after a full day of leafleting. Uh-uh. They were all gone at both POs by 11 am! At the Brunswick PO we fortunately had a couple of hundred "Cost of War" flyers left over from last fall, highlighting the costs of the Iraq War to Georgia and the 1st congressional district, and we promptly gave out all of them, too. We were headed home by 12:45. This was a resounding success for the first Tax Day-related action in Glynn County since many, many years ago when Karl Meyer and Kathy Kelly happened to be in town with their "Heroes of the Gulf War" truck. Most responses, of course, were positive, and we signed up some new members for our local anti-Iraq War group.

–Robert Randall

#### PHILADELPHIA, PA

The Brandywine Peace Community has for years held tax day demonstrations at the 30th St. post office or Lockheed Martin ("You Pay; Lockheed Martin Profit\$). This year, however, amidst the debate over Bush's supplemental war funding bills in the House and Senate, the three decade old peace activist group decided to make a positive statement: "YES!" to the use of our tax dollars for people, for justice, instead of war. In coalition with Catholic Peace Fellowship,



On Monday, April 16 members of the Washington, DC Area War Tax Resistance once again donated resisted tax money at IRS national headquarters in Washington, DC, at a spirited protest with Code Pink members who carried their big "Don't Buy Bush's War" banner. This year's recipients of redirected funds were American Friends Service Committee, DC Code Pink Women for Peace, Habitat for Humanity, International Justice Mission, and Peace Brigades International. Check out YouTube.Com/CarolMoore for a video of the event. *Photo by Alan Gamble.* 

Community of the Christian Spirit, Ethical Action Committee/Phila. Ethical Society, Committee to Free the 5, Philly Delaware River Area Code Pink, and the local chapter of Women's International League for Peace & Freedom we called a "YES!" demonstration at the Philadelphia Federal Building, which houses the office of Sen. Arlen Specter and the regional headquarters of the IRS. Signs and speeches said "YES!" to the use of our tax dollars for the environment, for people, for justice, instead of war. The event included music by Tom Mullian and members of Granny Peace Brigade, along with poetry, puppets, and a "People's Priorities" Penny Poll.

> -Robert Smith, Brandywine Peace Community, www.brandywinepeace.com

#### ITHACA, NY

Ithaca War Tax Resisters showed the movie *An Act of Conscience* at the public library. About 25 people showed up to watch this inspiring film, and a spirited and meaningful conversation took place afterwards. We have at least two "new" folks—folks who are fed up with what's going on, who want to find a way to not pay for war. Our potlucks continue sporadically, but when we have them everyone feels supported in their war tax resistance.

-Mary Loehr

#### MADISON, WI

The Madison Area Alternative Fund announced its grants for this year: \$1,000 to Doctors Without Borders for their work in Amman, Jordan with the Red Crescent Hospital; \$250 to the Allied Wellness Center (AWC) in Madison; \$250 to cityWIDE lpfm, a proposed new community, low-powered FM radio station; \$250 to the Madison Infoshop, an activist clearing house and community resource center working for social change; and \$250 to the Wisconsin Books to Prisoners Project. The Madison Area Alternative Fund is a project of Madison Area War Tax Resistance with funds supplied by the resisted federal tax dollars of our members.

-Jerry Chernow and Paula Rogge

More tax day reports in the next issue and at http://www.nwtrcc.org/latest.htm.

### NWTRCC NEWS

# May Coordinating Committee Meeting

t NWTRCC's May 4-6 gathering at the Peace Abbey in Sherborn, Massachusetts, we were pleased to share the first evening's program with the Peace Abbey's presentation of its Courage of Conscience award to Frances Crowe. A Ouaker and former staff member for the American Friends Service Commit-tee, Frances is widely known for her activism ranging from draft resistance counseling during the Vietnam War to bringing Democracy Now! to Western Mass. listeners to protesting in an orange jumpsuit against the prison at Guantanamo. Frances' friends and family gathered to honor her, and we shared WTR stories and tributes to Frances (who spoke of her path to war tax resistance) for a fine evening.

Saturday was devoted to presentations and discussions on personal WTR and organizing issues. We watched the contest video shorts and discussed ways to use them, including in all our programs, getting them on local cable programs, seeing if we can get them attached to antiwar documentaries, and using them to open film showings.

Three WTRs spoke about aspects of their own war tax resistance. Larry Rosenwald talked about being a public resister. finding it makes him feel less isolated and alone. He cited inspiration from Thoreau who talked about letting "your life be a counter-friction to the machine." Peg Morton continued a conversation we started at the Las Vegas gathering, having to do with breaking the taboo on talking about money, sharing specifics about our relationship with money: where do I get it? How do I use it? Juanita Nelson talked about living a life based on one's values, illustrated with a poem she and Wally Nelson lived by, "The Outhouse Blues" (watch for it in a future issue).

The WTR101 workshop led by Larry Rosenwald and Daniel Woodham seemed to break all attendance records with 13 participants, including many area activists and volunteers with the Peace Abbey.

### **NWTRCC Business**

The Coordinating Committee (CC) held its business meeting on Sunday morning and

followed up on a Saturday session about the WTR Survey. We decided to ask St. Louis folks to finalize the tallies on the surveys we have in hand now (about 1,500) by May 22. If they show a strong indication that people who have never done WTR would participate in a wider campaign, we will take those results to the United for Peace and Justice conference in June to solicit support for building a national war tax resistance campaign. Groups may wish to continue to use the survey as a tool for local outreach, but our major push to collect them is winding down.

The Administrative Committee coordinated a review of Consultant Ruth Benn—positive with cheers to continue. We agreed to hold another video contest beginning in the fall and to all do more to help fundraise so that a new "introduction to war tax resistance" film can be produced.

Donald Kaufman (Kansas) and Mike Butler (New Mexico) were selected by consensus to fill the alternate positions on the Administrative Committee (AC). We welcome them, and bid a fond farewell and thank you to Daniel Woodham and Susan Balzer, who finished their terms. Full members for the next year are Alice Liu (CA), Robert Randall (GA), Clark Hanjian (MA), and Pam Allee (OR). The next CC meeting is November 2–4 in Newton, Kansas, where we will hold our business meeting but also celebrate NWTRCC's 25th Anniversary. We



Frances Crowe with the Courage of Conscience award and Juanita Nelson. *Photo by Ruth Benn.* 

hope that many of you will be able to join us for this special weekend!

## Appreciations

The Peace Abbey was a great place for us to meet. It's surely the only place we've met with a "sacred cow." Visitors are greeted by a large-as-life sculpture of Emily, who ran away from certain death at the butcher's and lived out her life at the Peace Abbey. Many, many thanks to Abbey founder Lewis Randa and staffmember Dot Walsh, our hosts whose stories of service to people with disabilities, care for animals and environment, and peacemaking inspire and energize so many people. Thanks also to Madeline Champagne, volunteer cook and host to some of us fortunate enough to meet her cats and caterpillars and learn about her passion for butterflies and gardening; and to Larry Rosenwald for his help with transportation; and to Craig Simpson, who suggested the Peace Abbey as our meeting place.



Pam Allee, Robert Randall, and Larry Rosenwald in front of the pacifist memorial at the Peace Abbey. One of the plaques has a quote from Dorothy Day that reads: "Martyrdom is not gallantly standing before a firing squad. Usually it is losing a job because of not taking a loyalty oath or buying a war bond or paying a tax. Martyrdom is small, hidden, misunderstood." *Photo by Ruth Benn.* 

## PROFILE

### continued from page 8 WTR "Ophans"

2001], the American dream died for me. . . . That day I decided that fear cannot ever again be part of the equation. Fear is used to control and manipulate people. "

**Rachel** had always been outspoken about an injustice, whether that be opposing a teacher, a school bully, or a boss; so "standing up to the government wasn't that big of a step," despite the consequences. "My



Rachel Feather — "I began not paying last year because of the war. I am so happy to find out... that there are others that feel the same way as I do.... Even with all of the consequences, I never have regretted standing up." *Photo courtesy of Rachel Feather*.

friends and family might also say that they don't want to start any trouble, while I think 'trouble' needs to be started."

### Sustaining Resistance

Beginning to resist is like losing weight tough as it is to get started, sometimes it's harder to sustain year after year. What helps keep them going?

For **Rachel**, the historical example of others who defied authorities, despite persecution — such as animal rights activists Jeremy Betham and Ronnie Lee, and suffragist Susan B. Anthony — is a major inspiration. Having

## Refusing To Give In

A *New York Times* article, about the disobedience of a handful of soldiers who refused to take part in the mistreatment at Abu Ghraib prison, cited "numerous studies over the past few decades [where] psychologists have found that a certain percentage of people simply refuse to give in to pressure—by authorities or by peers—if they feel certain actions are wrong. . . . These people are rare. . . . [They] dissented despite the threat of being

supportive parents and thinking that her resistance might encourage others to do the same provides additional motivation.

Though his wife is "uneasy" about his tax resistance and his parents "think it's stupid," **Brian** has found inspiration in the music and lives of The Beatles who "showed that it was ok to be different and ok to take a stand, even if it feels like the whole world is against ridiculed or even court-martialed for not following orders. Psychologists believe they may have been guided by a strong moral compass and past experiences with conformity. . . . 'The more you feel support for your dissent, the more likely you are to do it.' . . . Those who blow the whistle can go above the situation and survive. They can basically endure whatever negative consequences might come from their actions." *NYT*, 5/14/04

you.... Their actions and conduct were outspoken. Everything they did questioned the norm. From clothing to music to books to records, they pushed the limits." ▼

*Ed Hedemann is author of* War Tax Resistance: A Guide to Withholding Your Support from the Military *and a member of NYC War Resisters League.* 

## **Congratulations Winners!**

WTRCC's First Annual War Tax Resistance Video Contest was a great success. First Prize of \$300 went to Pitzer College (Claremont, CA) student Elizabeth Lipschultz for her 1minute entry "Disappearing." Sam Alcoff of Brooklyn, NY, took second prize of \$200 with his "talking heads" video. Third prize of \$100 went to Megan Ramsey, a Drexell University (Philadelphia) student, for her entry "We Are Everywhere" that includes a Dave Rovics song by that name. The winning shorts can be viewed on the NWTRCC website at www.nwtrcc.org and on YouTube, or order the DVD with all the entries for \$5 from the NWTRCC office.



Elizabeth Lipschultz, first prize winner

Megan Ramsey, third prize winner

We are seeking new sources of funding to raise \$12,000 for production of a new "introduction to war tax resistance" film. How about showing the videos at a house party and taking up a collection for NWTRCC's video project? ▼

### PROFILE

# War Tax Resisting "Orphans"

by Ed Hedemann

21-year-old dance major and animal rights activist from Flagstaff, Arizona, and a 46-year-old bingo hall operator from Bismarck, North Dakota, might not seem to have much in common. But recently both of them began to refuse their Federal taxes as a protest to the war without knowing that anyone else in the country was doing the same.

Most people who become war tax resisters do so *with* the comfort of knowing there are thousands of others also resisting. However, very few—that we know of—start refusing unaware of any others. They are kind of like "war tax resisting orphans." Perhaps their numbers are greater than we have imagined.

It takes courage to do something that most people would consider scary, such as standing up to the IRS. If we participate in an antiwar march, there's a good chance the government will ignore us. Refuse your taxes and you invite the snarling wrath of the most heavily armed nation in history to pay a call.

So, why are some people able to openly defy the U.S. warmaking juggernaut with a damn-the-consequences attitude — thinking they're alone — while most peace activists agonize whether to become war tax resisters or, more likely, continue to pay for a war with which they adamantly disagree? As an organizer trying to increase the number of war tax resisters, it would be useful to know if this courageous defiance of authority can be nurtured in or exported to others, or is it hopelessly genetic?

These refusers had no illusion that the government would be asleep at the switch. Rachel Feather (of Flagstaff) assumed she would be arrested and sent to jail. Brian Zelmer (of Bismarck) expected that the IRS would eventually levy his bank account, garnish his wages, or seize his property.

## Why They Started

**Brian** was motivated to resist by "the lies upon lies that we were told about this war. . . . I saw how much they took for the year . . . and yet they needed to put the screws to me "This will be my second year of protesting war taxes.... I thought I was the only one, but wow, I am not alone ... Fear is used to control and manipulate people. I will never be controlled by fear again."

–Brain Zelmer

for a few hundred dollars more. . . . [O]ut here in ND there are not very many rallies to go to. This is the way to hit them where it counts. In the pocket book." **Rachel:** "I was raised to know the difference between right and wrong not based on what the government tells us to believe. . . . In one of my sociology classes, we were talking about homophobia and where it stems from. Most of our answers traced back to the government. We then started talking about the 'Don't Ask, Don't Tell' policy. I was angry when I left class. . . . I decided I wasn't going to pay for something I disagreed with so strongly. . . . In my animal rights activism, I have learned that the best way to be heard is to withhold money."

## Consequences

**Brian:** "Growing up, I learned to stand up for myself and what I believe in. Even if I am the only one. I have done this most of my life. I have never been afraid to stand out differently. It really doesn't bother me. I am a world history buff and the past shows us how great the world can be when people stand up for what is right. . . . On [Sept. 11,

continued on page 7



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