

More than a paycheck NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

August/September 2010

WTR Organizing and Counseling

Criminal Cases and Fear

By Larry Dansinger and Ruth Benn

n this issue we have the cases of Frank Donnelly and Carlos Steward, both sentenced to prison for charges related to their desire not to pay for war. Just a few years ago three religious war tax refusers in New Jersey did prison time when the IRS won their convictions on tax charges, despite reversal of many counts on appeal. What are we to make of this? Are the dangers of criminal prosecution and jail time higher for war tax resistance (WTR) than we previously thought and have been telling people?*

There are things about each of these cases that make them unique and may have led to the kinds of criminal charges that most resisters are still not likely to face. The judge and prosecutor at the Donnelly sentencing made the distinction of "public" resistance versus methods that look like cheating on taxes. In our information and counseling, NWTRCC is clear about the risks involved in various methods of tax refusal and the potential for criminal prosecution when the government might interpret behavior as fraudulent-even if the motivation is sincere. We still believe that the risk of criminal prosecution is enormously lessened when the resistance has been open.

In the case of the religious refusers in New Jersey, running a business and not paying over employment taxes to the employees who shared pacifist principles got the ire of the IRS. That combined with an unhappy

*It is important to note that throughout this piece we are referring to criminal charges. Civil actions are more common for war tax resisters. A chart that shows the different penalties is in the book *War Tax Resistance: A Guide to Withholding Your Support from the Military*, available from NWTRCC.

associate who asked the IRS to investigate the situation made their case unusual. While NWTRCC does not discourage organizational resistance, our materials define some of the heavier risks related to noncompliance with employment taxes.

Our network has supported Frank Donnelly in recent years, but he is not necessarily a good "poster boy" for the war tax resistance movement. Not knowing about or seeking out others who felt as he did, many years ago Donnelly picked what he thought was a way to not pay for war—underreporting his income to the IRS. He hid his WTR and didn't give away his resisted money.

It worked for a while, but the strategy, and the IRS, finally caught up with him. After he connected with the WTR movement, he realized that there were other methods that were more effective, but by then it was too late. Carlos Steward is in a similar situation, although he learned about the WTR network after his court case was well underway, and he has not brought up his motivations

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A Year and a Day for Donnelly Judge Prefers Public Resistance

By Patrick O'Neill

n July 26, Francis "Frank" Donnelly reported to a federal prison in Estill, South Carolina, to begin serving a year and a day sentence for charges related to his refusal to pay for war. On June 14, Donnelly was sentenced in U.S. District Court Maine following his November 2009 guilty plea for underreporting his earnings in his job as an independent lobster broker (see MTAP, Feb. 2010).

Prior to the sentencing about three dozen peace activists stood outside the federal courthouse to show support for Donnelly's stand as a war tax resister. While his case was controversial in the courtroom, it was also controversial in the court of public opinion.

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Patrick O'Neill (left) and Frank Donnelly outside the Federal Courthouse in Bangor, Maine, on the day of Frank's sentencing. *Photo by Veronica O'Neill*



More than a paycheck

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

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

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NWTRCC

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COUNSELING NOTES

Push to Direct Deposit

The federal government will phase out sending paper checks to people who receive Social Security, unemployment insurance, veterans benefits, railroad retirement, and other federal payments by 2013. Anyone signing up for federal benefits payments after March 1, 2011, will either have to give Uncle Sam their bank routing and account numbers for direct deposit of the federal payment or be enrolled in the government's Direct Express Debit MasterCard program. With the debit card the payment is deposited into the card holder's account, and payments can be made with the card. Going paperless is being billed as a cost-saving measure, but one suspects it has more to do with being able to keep a closer eye on people's money so as to narrow the size of the underground economy and make it easier to seize funds from people.

Squeeze on Federal Employees

Many people ask if their IRA or retirement savings is vulnerable to seizure. Generally the IRS can seize any asset in your name and social security number, although they tend to put retirement savings lower on the list for collection. Until recently Federal employees using the public employees "Thrift Savings Plan" (TSP), the equivalent of a 401k-like account, were safe from federal tax levies. The Federal Retirement Thrift Investment Board, which administers the TSPs, had felt that honoring levies would amount to a breach of board members' fiduciary duty. However, in May the Justice

Department announced a new ruling that would force levies on TSPs to be honored. The Board's director says, "This is a fight we are likely eventually going to lose." As the government's opinion stated, "The Internal Revenue Code has long given broad authority to the Treasury Secretary to collect unpaid federal taxes." Federal employees debt to the government is said to be about \$3 billion. Must be some war tax resisters among them.

You Are Not Alone

Peg Morton in Eugene, Oregon, reported an "interesting call" with her telephone company Qwest about the federal excise tax. She called to request that they credit her bill for the resisted excise tax and report the amount to the IRS. The customer service person made the adjustment, and Peg asked "Do you get many calls about war tax resistance." The agent has 14 states in his group. His reply to Peg: "Hundreds."

On the other hand, individual struggles go on. A caller from North Carolina has been threatened with disconnection of her telephone service if she does not pay up the refused excise taxes. She is trying to reach their legal department with a copy of the IRS regulation that states the company cannot *enforce* collection of the tax. Tell us if you've been able to stop a disconnection warning from your phone company—we need more stories and ideas on this topic. \blacksquare

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

Many Thanks



Network Updates

Thanks to each individual who has given a contribution in recent weeks. Your support and that of the affiliate groups below keep us going, especially through the more quiet summer months.

Heartland Peace Tax Fund, Newton, KS Madison (WI) Area War Tax Resistance New York City People's Life Fund Peace and Justice Action League, Spokane, WA Voices for Creative Nonviolence, Chicago, IL War Resisters League National NWTRCC's 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 can be requested from the NWTRCC office. Please let the office know if you are interested in being a contact in our network. Email *nwtrcc@nwtrcc.org* or call toll free *1-800-269-7464*.

Death and Taxes Film Editor Headed to Prison

By Ruth Benn

ast year when we began to search for a film editor, Coleman Smith in North Carolina pointed us to Carlos Steward, whose proposal for completing our film was the best of many good proposals. He said many times how happy he was to see our footage, work on the film, and learn about war tax resistance. Until then he had not heard of our network. Little did any of us

know that he was in the midst of a serious tax case.

In 1972 Steward graduated from film school at Florida State University, where he had participated in SDS and antiwar demonstrations. Like many activist students he was trying to keep one step ahead of the draft with a deferment and an application for conscientious objector status. He moved

to Mexico that year and through the Methodist Church gained CO status as he worked on film and arts projects in Mexico. Steward received a Master of Fine Arts degree from the University of Guanajuato and taught filmmaking, photography, and photo silkscreen there for four years. When a film project stalled, the multi-talented

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Criminal Cases and Fear

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during the legal process thus far.

One of the biggest challenges for our counseling and organizing is convincing potential resisters that they won't wind up in jail. This problem remains significant despite the fact that fewer than 30 war tax resisters since WWII have been prosecuted and sent to jail. While publicity around the Donnelly case in Maine might have discouraged some, it also informed many about war tax resistance. Print and online articles about the case were critical, but the experience told us something about a media strategy: good publicity is best, bad publicity is second best, and no publicity is the worst. We at least got second best.

Maine activists tried to support Frank and also explain that his was a unique case. We said, "You can be pretty sure of avoiding a criminal court case with the IRS by being honest in some way about your WTR and redirecting your taxes or putting them in escrow." Even though Frank's actions didn't look that ethical to the public or the court, we tried to emphasize that his motivations were principled. They reflected the reasons most of us do WTR. How many more people are out there trying to stop their money from paying for war?

Both Donnelly and Steward came to us late in their tax resisting histories and after the IRS started their investigations. If they had met us earlier would they have taken a different path in their resistance? Who knows? We lend our support as best we can

to those who come to us for help as they endeavor to refuse to pay for war. Will the IRS decide to open a criminal investigation on a public war tax resister again one day? It is always possible.

The challenge for us as WTR organizers is to get the word out more widely about our resources and to be clear about the risks and the fears people have while encouraging them to act on their conscience. Frank Donnelly and Carlos Steward both look at the state of the world and U.S. policies and say the risks of trying to do the right thing are worth it—despite the consequences they now face.

Ruth Benn is the NWTRCC Coordinator. Larry Dansinger coordinates the Maine War Tax Resistance Resource Center.

Public Resistance

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Both the federal judge who sentenced Donnelly, as well as some peace activists, had critical words for Donnelly because of his less-than open methods. Donnelly said his motivation in keeping a low profile came out of his desire to keep his tax dollars out of the hands of the Pentagon.

At the sentencing U.S. Attorney James McCarthy called Donnelly a "common, ordinary, run-of-the-mill, garden variety tax cheat. ...the evidence indicates he is not a war tax resister." He berated Donnelly because he made a good living for a few years as a lobster broker, enough to buy a small house in Costa Rica and a lot in Florida. He also chastised Donnelly for loaning some money to his friends and for applying for food stamps and heating assistance for his home in Lamoine.

U.S. District Court Judge John Woodcock, who sentenced Donnelly, also came down hard on the defendant for not going public

about his tax resistance. Woodcock, who seemed to be conflicted about how to punish Donnelly, believes civil disobedience is best expressed in the tradition of Mahatma Gandhi, who believed in open and public discourse in his peace campaigns.

"The prosecution says I'm a wealthy man," Donnelly said to the judge. "I'm not a wealthy man. There was a couple of years where I made some money. I was chasing the American Dream." As part of his plea agreement, he handed over extensive records of his business dealings, but he also refused to identify the parties with whom he had any cash transactions. The judge noted this prevented the government from pursuing others who "may have engaged in other criminal conduct."

Many supporters stayed through the daylong hearing and three spoke on Frank's behalf, asking for leniency because of his contributions to the community through soup kitchen work and other volunteer services. Many others had sent letters of support to the judge through Donnelly's lawyer. When all was said and done, Woodcock sentenced Donnelly to prison, added more than \$92,000 in fines and restitution and a year probation. The IRS has also presented Donnelly with a bill for almost \$1 million for back taxes and fines, a figure that Donnelly said grossly distorts his income and imposes a life-long debtors' prison sentence on him.

After his sentencing, Donnelly said he wished he had been more transparent in his war tax resistance. "Don't do it the way I did it," he says. He is, however, fulfilling another component of nonviolent resistance: the willingness of the resister to accept the consequences of his or her actions. In the end, Donnelly is paying a heavy price for his convictions, a price that few people are willing to make as a witness against the madness of war.

Letters to Donnelly can be sent to: Francis Donnelly 01787-036 Prison camp P.O. Box 699 Estill, SC 29918

Patrick O'Neill is a longtime friend of Donnelly's. He is the cofounder of the Fr. Charlie Mulholland Catholic Worker House in Garner, NC.

War Tax Resistance Ideas and Actions



Coleman Smith amidst an impressive tabling display in Tennessee. Photo by Clare Hanrahan

No Money for Nukes

The workshop "1040-Over and Out -Ways and Means of Defunding the War Machine" was one of many offered at the July 4 weekend gathering "Resistance for a Nuclear Free Future" held at Maryville College in Tennessee. Coleman Smith and Clare Hanrahan, NWTRCC network activists from Asheville, NC, tabled at the event and facilitated the workshop. Karl Meyer of Nashville Greenlands and Daniel Sicken of Pioneer Valley WTR added their considerable experience to the session. Numerous other war tax resisters were present throughout the weekend, which drew over 200 seasoned activists from throughout the country to commemorate 30 years of nuclear resistance and to honor the work of NukeWatch, The Nuclear Resister, and the Plowshares Movement. The event was hosted by the Oak Ridge Environmental Peace Alliance, a Knoxville-based organization that has been providing education and resistance to the Y-12 nuclear bomb plant in Oak Ridge for 22 years. Thirty-seven were arrested at the July 5 action at the Y-12 bomb plant; 23 on state charges of obstructing a roadway and 14 on federal charges of trespass for crossing over the barbed wire enclosing the bomb plant grounds.

Film Editor

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Steward started a show with a friend consisting of juggling, magic, pantomime, European Clowning, and Commedia dell'arte. In an ironic twist they were employed for several years by the USO and the Department of Defense and traveled the world performing for soldiers in the post-Vietnam war era.

Steward resettled in the U.S. with a desire to work in and support the arts and no desire to support the U.S. war and corporate economy. He lived in upstate New York and West Virginia, before settling in Asheville, North Carolina, where he runs the Courtyard Gallery and offers film and design services. Steward practiced a mix of non-filing or underreporting federal taxes; if there was extra money it was funneled into galleries, film projects and festivals, and the arts in general.

It was while he was working on *Death and Taxes* last fall that Carlos was indicted by a Grand Jury on charges of tax evasion and providing false statements. There is no connection to his work on the NWTRCC film; the case had begun earlier in 2009 out of a complicated case with a former employer in West Virginia.

"There are real pitfalls to doing it the way I did it," he says. "Not being aware of war tax resistance is a detriment for people trying to do the right thing but not knowing how to do it. I also learned the importance of being transparent about your resistance. The film is very educational for people and shows a better method for doing what you're doing."

In February 2010 Steward pleaded guilty to filing false income tax returns for 2002 and 2003 and failing to file returns for 2000 and 2001. On June 30, 2010, he was sentenced in federal court in Charleston, West

Virginia, to two years in prison. Steward reports to prison on August 7 (unknown location at the time of this writing). The prosecutor stated clearly that the government is out to make examples of people. Since they can only go after a small percentage of people in court, it's imperative they get a judgment that is a deterrent for others. The courts usually oblige.

Steward learned about war tax resistance recently, but he's been clear about what he doesn't want to pay for: a government that lies about reasons for going to war; government schemes to enrich corporations by using their bogus war to produce military hardware and pay corrupt contractors; the Patriot Act and the Military Commissions Act; secret prisons in Cuba and other places in the world; and torture within those prisons. His travels throughout the world reinforced his belief of the negative impact of U.S.-supported regimes abroad with

WTR Ideas and Actions

"1040-Over and Out" workshop in Tennessee. Photo by Coleman Smith



Catholic Workers at A Tea Party

On April 14, Ken Hannaford-Ricardi (left) and Scott Schaeffer-Duffy of the Saints Francis & Therese Catholic Worker in Worcester, Massachusetts, went to the Boston Common where a Tea Party rally addressed by Sarah Palin was held. At the edge of a crowd of about 4,000 Tea Party supporters, the Catholic Workers held signs and distributed almost 500 leaflets. Ken's sign depicts colonists throwing boxes labeled "WAR" into Boston Harbor. Scott's tri-corner hat and colonial garb attracted attention as he quoted James Madison and Patrick Henry on the evils of a standing army. Photo by Julia Skjerli ▼

dismal human rights records. U.S. taxpayers become international criminals.

Having been taken to court by the IRS, Steward demands: "At the end of all this, how do we put the government on trial for these crimes and the crime against taxpayers."

NWTRCC is grateful for all the time and skill Carlos Steward put into our film—including his until-the-door-locks-behind-him promotion of *Death and Taxes*. Now, as he faces two years in prison he says, "It is great to know there are other people out there that have been resisting and doing it better than I did it. I wish I had heard of you earlier! War tax resistance is definitely worth the risks. It is a very effective way to get the message out."

While he's in Federal Camp information about Steward and his publications and films along with his blogs will be posted at face book.com/people/Carlos-Steward/714611841.



Carlos Steward

RESOURCES

Adjusted Prices

When we set up the new website, we added shopping cart buttons for online purchases through Paypal and adjusted some of our pricing. The pricing changes are reflected on the print version of our resource list and order form, which is downloadable from the resources pages on the website, or call the office for a copy, 1-800-269-7464. NWTRCC had previously listed separate prices on some items for Affiliate groups; with the new listings, there is one price for all materials, but Affiliates can take a 20% discount off the total cost of the order before shipping (available by mail order only; we hope to set up the shopping cart discount for online payments soon). We're still watching the pricing and shipping costs and making adjustments along the way, so let us know if you think things are out of whack. But please remember that postage costs continue to rise. Shipping is not cheap.

Teachers Take Note "Thoreau and His Heirs" Kit Available Soon

Teaching history doesn't have to be, well, old. With this study kit students will see how Thoreau's actions and writings have inspired countless people around the world for more than 160 years, including individuals who today are refusing taxes and risking jail to protest war. The kit will include a copy of Thoreau's essay Civil Disobedience, a Death and Taxes DVD (30-minutes), study guide questions for students, and a select list of historic civil disobedience actions. Thoreau Study Kits will be available from the NWTRCC office after August 20. \$30 for 1 kit includes shipping. Contact NWTRCC for reduced rates for 2+ kits. Death and Taxes alone is offered on a sliding scale of \$10-\$20 each. Make checks payable and send to NWTRCC, PO Box 150553, Brooklyn, NY 11215, or pay online at nwtrcc.org/deathandtaxes.php.

NWTRCC NEWS

New nwtrcc.org Design Launched!

Thanks to the help of many volunteers including the great design by Rick Bickhart, we launched the new NWTRCC website at the end of July. You'll find new pages and easier navigation, and for us it will be easier to update and expand the site.

We've added profiles of war tax resisters and refusers taken from back issues of our newsletter; how to resist, consequences, redirection, and FAQ pages that are easier to find and follow; a what you can do page; latest news and media pages with links to articles and videos; a shopping cart and other new Paypal buttons on the resources pages to make purchases easier; and lots more!

We're still working out the kinks, so if you find broken links, typos, problems with online orders, or think something's missing, please contact the NWTRCC office.



Ruth Benn tabling at the May 2 "Disarm Now" rally in New York City. *Photo by Ed Hedemann*

Outreach and Tabling

- Look for Larry Dansinger and a war tax resistance workshop and table at the Veterans for Peace 25th Anniversary Convention, August 25–29, By the Bay Holiday Inn, Portland, Maine. If you'd like to help, contact Larry at rosc@psouth.net or (207) 525-7776. For more information about the conference see vfpnationalconvention.org or call their national office at (314) 725-6005.
- Larry Dansinger also did a workshop at the Earth First! Rendezvous in Maine and joined Think Outside the Bomb when the bus tour hit Portland in May.
- Robin Harper and Paul Sheldon held a workshop at Philadelphia Yearly Meeting's



NATIONAL WAR TAX RESISTANCE COORDINATING COMMITTEE



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"If a thousand [people] were not to pay their tax bills this year, that would not be a violent and bloody measure, as it would be to pay them, and enable the State to commit violence and shed innocent blood."

-Henry David Thoreau, 1848

Our New Look!

Welcome to the new National War Tax Resistance Coordinating Committee website, launched in late July 2010. We hope you find this new website easy to navigate and that you'll be able to find all the information you are looking for. We're still working out the kinks, so please email us jut un into broken links or missing pages—or email us just to let us know what you think about the new site. Most of the work on creating this new website was done by volunteers—and it was a huge job! We're not an organization with a big national office and lots of staff, so most everything that happens with NWTRCC has great volunteers pushing it along. Thanks to Shane, Dave, Ruth, Rick, Ed, and Peter for all their help with this website! We welcome your ideas and help in any aspect of our work and in letting folks know about the possibility of refusing to pay for war.

Our Money, Our Choice

Today we witness wars in Iraq and Afghanistan so bloody and with purposes so obtuse that the generals and politicians can't agree about what the U.S. is accomplishing there. We can see that these wars are killing thousands of civilians and soldiers and draining the U.S. government's coffers while making the corporate profiteers rich. This has been a familiar story since WMII. It was in 1961 that former President and General Dwight D. Eisenhower warned of the potential abuse of power of a military-industrial complex. U.S. military spending has remained at war spending levels for decades, some during active wars, some in times of relative peace. Elected officials insist on funding wasteful weapons and wars, individuals must make their own choices about how they want their tax dollars used. War tax resistance is a powerful way to resist the state and oppose its harmful actions. Conscientiously resisting taxes is a solid step towards refusing to be a part of the destruction. NMTRCC was founded in 1982 to provide resources and a network of support for groups and individuals who are actively doing what it takes to stop their money from going to war and to let others know about this form of resistance. If you don't find the information you need on our website, please contact us with your questions.

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NWTRCC News

Tax Resister Sentenced to 1 Year in Prison

Some 40 to 50 people rallied in Bangor, Maine, in support of war tax resister Frank Donnelly on June 14, 2010. Donnelly, who had pled guilty in 2009 to tax fraud, appeared in court and was sentenced to one year and one day prison. He will begin serving the sentence in late July, 2010. Frank Donnelly is not a typical war tax resister . . . Read more . . .

New Home page

Annual Sessions, July 28–August 1, with the title "Redirecting our federal income taxes for peace."

- Peg Morton showed Death and Taxes to a small group at the Annual Pacific Northwest Regional Fellowship of Reconciliation Conference at Seabeck over the July 4 weekend. "They all liked it and asked many questions," she reported.
- Elizabeth Boardman, Steve Leeds, and Bob Runyan made sure WTR was among the offerings at the Pacific Yearly Meeting in Claremont, California, at the end of July.
- Ruth Benn tabled at the National Peace Conference in Albany, New York, July 25. She was also a presenter, with Frances Crowe and Max Obuszewski, in a workshop on Nonviolent Resistance, adding war tax resistance to the discussions.
- The 20th anniversary Vigil to Close the School of the Americas at the gates of Fort Benning, Georgia, will be held from November 19–21, 2010. NWTRCC will most certainly have a literature table during the weekend. If you are interested in help-

ing to staff the table or leaflet the crowds, please contact the NWTRCC office.

Save the Dates! November 5-6, 2010

NWTRCC meets in conjunction with the 25th Annual New England Gathering of War Tax Resisters and Supporters this fall in Cambridge and Boston, Massachusetts. Please plan to join us for a weekend of workshops, stimulating conversation, good food, and fun.

The gathering begins with dinner Friday evening at Cambridge Friends Meeting, 9 Longfellow Park, Cambridge, and continues at the Friends Meeting all day Saturday. The Sunday morning NWTRCC meeting and concurrent discussions will be held in Boston at Encuentro 5, 33 Harrison Ave, 5th Floor. A counselors' training will be held Sunday afternoon from about 1-5 at Encuentro 5. Brochures will be mailed to the region and NWTRCC network later in August. Information and the registration form will be posted at nwtrcc.org/Boston_Nov2010.php. ▼

Conference

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In the afternoon, a lecture by Nils Butenschøn, a Norwegian scholar of human rights, setting out a human rights perspective for thinking about peace tax legislation. Later a presentation by the Norwegian delegation of a study of peace tax legislation they plan to send to their parliamentarians to gain support of such legislation. Then a showing, to great applause and admiration, of NWTRCC's exhilarating video, *Death and Taxes*. Finally a workshop given by Derek Brett, the CPTI representative in Geneva, on recent developments regarding the right of conscientious objection to military service rather than to military taxation.

The evening's entertainment consisted chiefly and poignantly of our singing, under the leadership of the Danish singer and activist Odd Georg Murud, some of the best-known American political songs of 40-50 years ago, from "Strangest Dream" at the beginning to "We Shall Overcome" at the end. Everyone, from every country, seemed to know these songs.

Day 3: General approval of the Norwegian letter to their parliamentarians. Then a vote, 19-18, to hold the 2012 international conference in Buenos Aires, with Canada as a possible alternative. [The close vote reflected in part the lack of an inviting group in Argentina, though other Latin American activists will work on the organizing.]

In the afternoon, after the conference was over, a lengthy and thoughtful meeting of the CPTI legal committee, led by Daniel Jenkins.

Reflections

- 1) As is no doubt clear, despite its being called a conference on war tax resistance and peace tax campaigns, this was largely a conference on the latter, and only secondarily on the former. WTR as civil disobedience came up only three times: in my own country report, in English war tax resister Roy Prockter's account of his upcoming trial in Magistrates' Court, and in the screening of *Death and Taxes*.
- 2) For the most part it's only Americans and some in the U.K. who are doing WTR as civil disobedience. Almost everyone else there was working on peace tax legislation. That's largely a consequence not of national character but of national tax systems. The admiration many Europeans expressed



Time out for a song. Alan Gamble, Michigan contact for NWTRCC, center. Photo by Friedrich Heilmann

about *Death and Taxes* was accompanied by the melancholy recognition that they would not be able, given their tax systems, to do what the Americans on the film are doing with such joy and nerve. It would be interesting to do a demographic study of American war tax resisters and European supporters of peace tax legislation. My intuition is that such a study would reveal significant differences in income, vocation, stability in vocation, degree to which vocational choice is influenced by political considerations, degree and duration of religious affiliation.

- **3)** There was close to no discussion of that other American mode of WTR, namely, living below taxable level, voluntary simplicity and poverty. Not sure why, except that—to judge from surface impressions and biographical self-presentations—very few of the Europeans seem to be seeking that mode of life.
- 4) In the public discussions at any rate, I was the only person at the conference who self-identified as a member of a Jewish congregation. There's no coalition-building, for the moment at least, with Jewish religious or secular organizations, or for that matter with Muslim ones. There are powerful allegiances, personal and institutional, with Quaker and Christian institutions, and there is an intense interest in Middle East politics and sympathy and solidarity with Palestinians. But that doesn't account for the apparently minimal Jewish presence, especially as compared with the Jewish presence in American WTR circles. I kept thinking that the movement would be stronger and more diverse if it were linked in its conscientious objection and human rights work to the Palestinian Center for Rapprochement Between Peoples; to the

Israeli group Rabbis for Human Rights; and to the Israeli Shministim, the group of young Israeli conscientious objectors to military service.

5) I myself have sometimes criticized peace tax legislation on the ground that it's not a forthright enough rejection of the war system. What I found myself thinking at and after this particular conference, though, was about the necessity for synergy between the two movements and groups. As Clark Hanjian's excellent report makes clear (nwtcc.org/AffiliateReport.pdf), our own movement is not strong. The peace tax movements have some energy, but they too don't look to be in a state of robust health; Holland, as noted above, has withdrawn from the effort altogether, and activities in Belgium and Spain were summarized in a single sentence.

The connection that all of us sense between the war system and the tax system is a crucial connection; we have in common our sense of that truth, and our commitment to working to change the situation. In spite of our differences, because of our differences, we need each other. The Europeans need our contrariness, our playfulness, our willingness to break the law. We need their success in linking themselves to established institutions, their patience and persistence in working with the powers that be. Even together, we're a small movement; separated, we're still smaller and less likely to be able to resist the momentum moving us towards a more militarized, more warobsessed world.

Lawrence Rosenwald represented NWTRCC at the conference. He teaches at Wellesley College in Massachusetts and is active with New England War Tax Resistance.

PERSPECTIVE

13th International Conference on War Tax Resistance and Peace Tax Campaigns Facts, Opinions, Reflections

By Lawrence Rosenwald

irst some facts; afterwards, some reflections. Facts first, because as an opinionated commentator, I want readers to have materials on the basis of which to disagree with me!

Place: The conference was held in Sandefjord, Norway, once a noted whaling town, at the beautiful, precisely ordered Skiringsal People's High School. The School was an inspiration to Myles Horton, who later founded the Highlander School in the U.S, where Rosa Parks was a student before her action of conscientious objection to discrimination—a connection of great emotional and intellectual significance to many participants.

People: Sixty or so altogether. Twenty from Norway, fifteen from Germany, eight from the U.S., five from the UK. Other countries represented by smaller contingents or by individuals: Denmark, Sweden, Switzerland, Canada, India, Italy, Spain, Belgium. The Dutch group, which had been a significant presence in previous conferences, sent a letter saying they were no longer doing peace tax work.

Events: Diverse, but focused on the whole on peace tax legislation—on the law-abiding attempt to establish in law the right of conscientious objection to military taxation—rather than on war tax resistance as civil disobedience.

Day 1: In the morning, a meeting of the general assembly of Conscience and Peace Tax International (CPTI), an organization based in Belgium that functions as a clearinghouse and public voice in Europe and at the UN for those working on peace tax legislation. A new board was elected, reports were given, changes to the by-laws were considered and deferred.

In the afternoon, the first official conference event: a lecture on conscience, in a church, by the "ecosoph" (ecological philosopher) Per Ingvar Haukeland, preceded and followed by expressive dance, performed by women dancers costumed in white.

In the evening, a discussion of the lecture, focused on the question of how to talk about



Country reports at the International Conference. Roy Proctor from Britain speaking. Larry Rosenwald, NWTRCCs representative to the conference, is third from left. *Photo by Friedrich Heilmann*

conscience and the tax system to young people. Much discussion of what we mean by "peace," of "being the change we seek." Then an official consultation with CPTI; much of the focus here was on possibilities for coalition-building.

Day 2: In the morning, individual country reports from all countries represented at the conference; two reports from the USA, one on war tax resistance and one on the National Campaign for a Peace Tax Fund.

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