Brian Willson and the Problem of Obedience

by Dana Visalli

We must know how the first ruler came by his authority. – Locke

One of the more mysterious and problematic elements of human nature is our tendency to be obedient; to look for external authorities to tell us what to do with our lives. The Latin root of the word is obediere, “to obey, to be submissive.” When soldiers are told by some purported authority to march off to war, they almost invariably obey. When taxpayers are told to stuff money into envelopes to pay for those wars, they almost invariably are submissive and do what they are told to do, even when they know that their resources will be used to kill innocent human beings. Ironically, it is often people who have served in the military and have experienced firsthand the banality and brutality of mindless obedience who come to question and then reject external authority over their own internal ethical decisions. One such veteran of military service is Brian Willson.

Brian Willson is known to many people who are concerned about war and peace because of a number of formidable statements he has made against the institutionalized violence known as war that the United States regularly visits upon other societies. He was led to first question and then reject the imposition of external authority by his experiences in Vietnam as an Air Force captain.

While in Vietnam he was given the job of checking the efficacy of U.S. and South Vietnamese bombing missions on what were purported to be Viet Cong-dominated villages. He arrived at the first village fifteen minutes after the raid, and found the area strewn with dead bodies, not of Viet Cong, but of women and children. “He stumbled onto the body of a young woman still

Tax-Exempt Status

For those of us involved in war tax resistance, the issue of working or doing programs with organizations that have the tax-exempt status 501(c)3 comes up fairly frequently. Just recently I was talking about a potential WTR workshop with a group for which I have great respect and who are very supportive of war tax resistance. When I suggested a certain activity as part of the workshop, the organizer hurriedly said, “Oh, no, we couldn’t sponsor that; we’re 501(c)3.” Admittedly, my suggestion may not have been the most brilliant idea, but I was surprised at her quick reaction.

NWTRCC is, of course, an organization that has never considered seeking tax-exempt status, and there are a few others, like War Resisters League, one of NWTRCC’s founding groups, who decided long ago that applying for 501(c)3 would constrain their work. But this discussion is bubbling up in other circles too. Last year I heard about the 2004 INCITE women of color against violence conference called “The Revolution Will Not Be Funded: Beyond the Non-Profit Industrial Complex.” Left Turn Magazine ran an article about the conference by Eric Tang, “The Non-Profit & The Autonomous Grassroots,” which is still available online at www.leftturn.org. Tang quoted speaker Suzanne Pharr as saying: “We, the Left, have been described as being weak, fractured, disorganized.

I attribute that to three things–COINTELPRO.* 501(c)3. Capitalism.” We’ve heard many analyses of what’s wrong with “the left,” but the question of tax-exempt status doesn’t usually come up.

In the December 2005 MTAP we ran a small piece about All Saints Church in Los Angeles, which is still under investigation by the IRS (see www.allsaints-pas.org). The following article was sparked by that event. Shelly Douglass’s piece was solicited for this issue.

– Ruth Benn

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*FBI program aimed at investigating and disrupting dissident political organizations within the United States (1956-1971).
Private Tax Collection

The IRS's move to privatize some tax collection has been fairly well publicized. We had heard for some time that this was coming, but in August three companies were hired and the IRS began turning over taxpayer data to them. The federal government hired Linebarger Goggan Blair & Sampson, Austin, TX; Pioneer Credit Recovery, Arcade, NY; and CBE Group, Waterloo, IA. They are tasked to collect from debtors who owe $25,000 or less in back taxes, and who have not disputed the liability. As was widely publicized, hiring the private companies costs the government millions more than hiring more agents and keeping collection within the IRS, but the obscurities of bureaucracy lead to such decisions, along with the current administration's practice of “outsourcing” government jobs. Private tax collectors join the private companies who send thousands of contractors and mercenaries to do military jobs in Iraq—and we know how well that is working. The collection agencies will keep a percentage of what they collect, which comes to about 24 cents on the dollar.

What does this mean to WTRs? Since most of our information is anecdotal, we rely on stories from readers contacted by private collectors to let us know what happens. The IRS has announced measures that are supposed to protect taxpayer privacy and keep private collectors accountable including:

- Contractors cannot solicit direct payment of funds from taxpayers; all payments are sent directly to the U.S. treasury.
- Private firms will not be authorized to take enforcement actions such as liens, levies or seizures.
- Private firms will not be authorized to work on technical issues such as offers in compromise, bankruptcies, hardship issues, or litigation.
- Private firms can only contact taxpayers by phone or mail, and first the IRS will send a letter naming the company that will have the case. At that point the taxpayer can send a letter to the IRS “opting out” of the private collection program and requesting to deal with the IRS.

Private companies are out to make a profit, so how this will play out in their collection tactics is yet to be seen. Congressional opposition continues to the privatization plans. The House approved a ban on the use of fiscal 2007 funding to pay for it, and a Senate bill was introduced recently to stop the process, but so far the IRS is moving ahead.

And Ironically.....

The IRS is cutting the jobs of nearly half the lawyers who audit the returns of wealthy people subject to gift and estate taxes. The plan has been criticized by the National Treasury Employees Union that represents many IRS workers. Union

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Many Thanks

Many thanks to the following groups that have given since our last newsletter. Your support makes a difference!

WTR Life Fund of Lehigh Valley

In August NWTRCC received the final payment from a bequest from the estate of Joni Ross from New York City. In total we received just over $4,200, with the first half arriving in October 2003. This has been a significant donation for a group with a budget as small as ours, and we have been able to hold some of it in reserve for special projects or very tight times. We are very thankful for this thoughtful gesture and hope that others will remember NWTRCC when making their wills.

Network Updates

After soliciting changes from the individuals and groups who are NWTRCC counselors, area contacts, affiliates, and alternative funds, we are in the process of updating the list. Please contact the office if you would like the printed list for your region or the complete national list. The list on the website continues to be updated, but we don't list some contacts who do not have email or do not want their phone numbers listed on the web.

States that still need a contact include: Nebraska, Hawaii, West Virginia, Montana, Idaho, North Dakota, Arkansas, and Mississippi. Please let the office know any ideas for groups or individuals active in those states who might serve as a NWTRCC contact.
All Saints vs. the State
by Matt Vogel
This article is reprinted from The Catholic Worker, January-February, 2006.

On November 7, 2005, the Los Angeles Times reported that All Saints Episcopal Church in Pasadena, California, had been warned by the Internal Revenue Service (IRS) that its tax-exempt status was in danger because of an antiwar sermon given by Rev. George Regas, the former rector of the church. The sermon was delivered in 2004, shortly before the presidential election and imagined something of a conversation between Jesus, John Kerry and George Bush, harshly criticizing President Bush for the war in Iraq. It included the suggestion that Jesus would never have supported the war.

In a political climate in which religion is playing an increasingly important role, especially amongst conservatives, such an investigation stirs smacks of selectivity. Why, when numerous churches invite politicians and generals to speak from the pulpit during religious services or when tax-exempt religious organizations produce voter guides that all but link salvation to a particular slate of candidates, was All Saints Church singled out? It seems odd that a sermon that did not endorse any particular candidate and that came from a church and a priest who had attacked previous wars, wars of both Republican and Democratic administrations, should raise the ire of the IRS.

But, this episode begs a much deeper question: why do the churches hold so firmly onto their tax-exempt status? After all, as we see here, tax-exempt status is granted by the government and can be taken away by the government. It is the government that determines what is or is not political speech. Additionally, tax-exempt status is effectively a kind of subsidy to churches, a subsidy that is bought with the churches’ silence on political affairs. This is not to say that Jesus Christ, Scripture, or Christianity itself endorses any particular program, party, or politician. Nor is it to deny churches’ myriad good works, which themselves contribute greatly to the common good.

However, the Church ought to be more than just another nonprofit agency. Indeed, what lies at the heart of the Church’s mission is the proclamation of the Gospel, the Good News of Jesus Christ. This is never easy, it requires a certain amount of independence, an independence difficult to secure when financially dependent on anything. We have seen, in the harsh persecution of the Church over the centuries and in the blood of the martyrs, the difficult demands of living a faithful life. Scripture does not recommend any specific political plan, no, but the message infers the political. Time and time again Jesus castigated the powerful and turned to the poor and lowly, eating with tax collectors and sinners, with love. In a country like the United States, where the gap between the rich and poor is growing steadily and where preemptive war is seen by many as legitimate, to defend the poor is to make a political choice.

A situation like the one at All Saints Church affords us the opportunity to focus our reflection on the nature of the church and its relationship to the State. Are the churches too wary of tax-exempt regulations to speak out in ways that may be deemed political? Perhaps it would be easier if churches were to renounce tax-exempt status and sever ties to the State. The State acts out of its own interest, interests churches often find to be at odds with God’s will and their mission. The Church has always insisted upon its freedom, upon its independence, and has gone to great lengths to maintain both. Does tax-exempt status stand in the way?

Matt Vogel is part of the Catholic Worker community in New York City.

Your Gifts Are Not Tax-Deductible
By Shelly Douglass

All gifts to Catholic Worker go to a common fund which is used to meet the daily expenses of our work.

“Gifts to our work are not tax-deductible. As a community, we have never sought tax-exempt status, since we are convinced that justice and the works of mercy should be acts of conscience which come at a personal sacrifice, without governmental approval, regulation, or reward. We believe it would be a misuse of our limited resources of time and personnel (as well as a violation of our understanding of the meaning of community) to create the organizational structure required and to maintain the paperwork necessary for obtaining tax-deductible status. Also, since much of what we do might be considered ‘political’ in the sense that we strive to question, challenge, and confront our present society and many of its structures and values, some would deem us technically ineligible for tax-deductible charitable status.”

This is the statement that Catholic Worker in Birmingham, Alabama, prints from time to time; we have experience through Fellowship of Reconciliation with having the tax deductible status threatened and how that constrains a group and eats up time and energy that could be better used. We don’t want to have to deal with the IRS or whoever over our trips to Iraq, for example! Shelly Douglass is based at Birmingham (AL) Catholic Worker.

Tax-Exempt Status


To date, the war tax resistance movement is unaware of any nonprofit organization that has lost 501(c)(3) tax-exempt status due to its position or action relating to conscientious resistance to war taxes. There is also no indication that the IRS has ever even considered a campaign to challenge tax-exempt status on such a basis. However, it is possible the IRS could argue that support for war tax resistance violates the definition of “charitable” in the legal sense.

Due to varying decisions in court cases in recent years, it’s not clear how the IRS or a court would rule on the question of “charitable” status if faced with an organization that supported war tax resistance but did not directly and immediately advocate it. It is clear that a group whose primary purpose was to advocate civil disobedience of any sort would have trouble qualifying for tax-exempt status. However, there is some precedent that tax-exempt status would not be revoked if illegal activities were merely incidental to the purposes of the organization (U.S. v. Omaha Live Stock Traders Exchange, 366 F.2d 749, 751 (8th Cir. 1966)).

Editor’s note: Since the 2004 elections, the IRS says that it is investigating more tax-exempt organizations, especially churches, for involvement in political campaigning. Of the 40 churches that were investigated, 37 were found to have broken the law. They were given warnings or in some cases paid a tax, but none had their tax-exempt status taken away. (New York Times, 9/18/06)
The annual New England Gathering of War Tax Resisters and Supporters will be held November 3-5, 2006, at the Voluntown Peace Trust (formerly CNVA) in Southeastern Connecticut. This year’s theme is “Resisting Militarism and Materialism: Our Lifestyles and the Roots of War.” An increasing number of people are realizing they cannot continue to consume at our current level, a way of life that destroys the environment and must be maintained by the military. We’ll discuss the many ways war tax resisters face these challenges and how we can promote lifestyle options and constructive alternatives.

The cost for the weekend is $45, which includes meals and housing. For a brochure, registration information, or further details, contact Joanne Sheehan, New England War Resisters League, PO Box 1093, Norwich, CT 06360, wrlne@peoplepc.com, (860) 887-6869.

Grant Applications Sought

The Nonviolent Action Community of Cascadia is seeking grant applications from grassroots groups for activist organizing and education on issues of peace, social justice and community empowerment. Interested groups may download an application form and guidelines from our website, or contact our office. The funding limit is $2,000 per recipient group, and the application deadline is November 15, 2006. Grants will be awarded January 1, 2007. Contact: NACC, 4554 12th Ave. NE Seattle, WA 98105, (206) 547-0952, http://seanacc.org, nacc@drizzle.com.

Living the Dream

On November 11, 41 years after the Selma to Montgomery march of Dr. Martin Luther King Jr., veterans of that march and of other civil rights actions, plus U.S. military veterans, and peace and justice activists will gather in Selma, Alabama, for an orientation in nonviolence before a November 12 rally and start of a march to Montgomery and on to Columbus, Georgia.

Dr. John Alford, Sr., civil rights veteran and co-chair of the steering committee, says, “Organizers hope to have multitudes at that rally, demonstrating strong support for civil rights, building a world of peace through justice, co-creating the Beloved Community of Humankind.” Marchers will arrive in Columbus, Georgia, November 18 to join the 17th annual demonstration to close the
More than a paycheck

School of Americas (see below). Along the route, mass meetings are planned with speakers including Dr. James E. Orange, civil rights leader and organizer; Kathy Kelly, recently returned from Lebanon; Fr. Roy Bourgeois, founder of School of Americas Watch; and Carlos Mauricio, Salvadoran torture survivor now active with SOAW.

NWTRCC activists Clare Hanrahan and Judy Cumbee are helping to organize this walk. For more information see www.livingthedream 2006.org or telephone (334) 499-2380.

SOAW Tabling and Action

Join the convergence of thousands at the gates of Fort Benning Georgia, November 17-19, 2006, to demand that the School of the Americas be closed and that U.S. foreign policy change. Officially named the Western Hemisphere Institute for Security Cooperation, the school's graduates are being unmasked in Chile, Argentina, Colombia, Paraguay, Honduras, and Peru for their crimes against humanity. SOA/WHINSEC is funded by U.S. tax dollars, and once again war tax resisters will be a visible part of the protest. NWTRCC will have a literature table at the vigil, so please contact the NWTRCC office if you can help staff the table for a few hours.

Prisoners of Conscience

Please write letters of support to these members of Restored Israel of Yahweh in New Jersey, serving 27- and 24-month sentences on charges related to their refusal to pay war.

Joseph Donato
#40884-050
FCI Fairton-Satellite camp
PO Box 420
Fairton, NJ 08320

Kevin McKee
#40886-050
FCI Schuylkill Satellite camp
PO Box 670
Minersville, PA 17954

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President Colleen Kelley says, “given the size of the tax gap and the amount of money estate and gift tax attorneys generate for the Treasury, it simply doesn’t make sense” for the IRS to reduce the estate and gift tax corps. An estate tax attorney told the New York Times, “This is not a game the poor will win, but the rich will.” (July 23, 2006)

“Not properly serious or sensible”

That is, in part, the dictionary definition of “frivolous,” and ever since the institution of the IRS’s frivolous penalty in the 1980s, war tax resisters have taken offense at this term. In the last year or so some WTRs around the country have received a letter from the IRS explaining the determination “that the arguments you raised are frivolous and have no basis in the law.” This letter comes in response to the resister’s own heartfelt letter about why they cannot bring themselves to pay some or all of their federal taxes to the U.S. government. While legally the use of the term “frivolous” may not be intended to insult, WTRs as a rule don’t see anything “frivolous” about the act of refusing to pay taxes. The tone of this letter is particularly grating given the risks involved in resistance. The frustration for many is the inability to get the seriousness of our case across to the IRS and elected officials. One thing more callers to the NWTRCC office have been suggesting is some kind of class action lawsuit about the criminal use of public tax dollars in Iraq. We will collect the names in case this is something that someone out there will want to pursue. Meanwhile, our various efforts, including resistance or lobbying for peace tax fund legislation, will carry on the pressure for serious attention to our concern.

Phone Tax Refunds Set

The IRS has set the standard refund amounts for individuals who have paid the federal excise tax on long distance service for the past 41 months. One new line on the tax forms for 2005 taxes will offer: $30 for a person filing a return with one exemption, $40 for two exemptions, $50 for three exemptions, and $60 for four or more exemptions. Instructions will be included for individuals and business who want to apply for the actual amount of tax paid based on the retained records. There is also a special short form (Form 1040EZ-T) for those who don’t need to file a regular return.
Hurry and Register!

The Eleventh International Conference on War Tax Resistance and Peace Tax Campaigns will take place October 26-29, 2006, in Woltersdorf, Germany (near Berlin), hosted by Netzwerk Friedenssteuer. The costs for accommodation and food are about 95 EUR. Conference information and the registration form are online at www.peacetax-2006.com, or contact Friedrich Heilmann, +49-3362-503071, infos@peacetax-2006.com. Don’t delay!

Let’s Make A Video!

There’s still time to register for NWTRCC’s next Gathering and Coordinating Committee meeting, hosted by Las Vegas Catholic Worker, November 3-5. NWTRCC weekends are a combination of informal sharing, large group discussions, and workshops on Friday evening and during the day Saturday, followed by a business meeting- all welcome- on Sunday morning. The gathering begins with dinner on Friday and ends with lunch on Sunday. The meeting and housing will be in Catholic Worker buildings in the old section of Las Vegas.

As part of the Saturday program we will attempt to create some video shorts to post on the internet. Bring your script for a 30- or 60-second “advertisement” about war tax resistance, and we’ll try to turn it into one of those online videos that catches the eye of millions of people around the world! If nothing else, it will add to the fun, and you could find yourself in the director’s chair. We’ll also discuss the impact of the end of the long distance telephone tax on our work, offer an introductory workshop to newcomers, and hear from local peace activists about their activities and priorities.

The brochure and registration form are on the web at www.nwtrcc.org/meetings.htm, or call (800) 269-7464, and we’ll mail you a copy. Our gatherings and meeting are open to all WTRs and interested persons. Hope to see you there!

Correction

Sorry we forgot to stuff the WTR Survey in the last issue! Enclosed is the “Currently Resisting” version. The others are available from the NWTRCC office or the website at www.nwtrcc.org/latest.htm.

Seeking Stories for Financial Aid Flyer

Another resource that will be coming along soon is a flyer on war tax resistance and student financial aid — for parents who are war tax resisters and have college-bound kids, and for war tax resisters of all ages who are pondering applying for financial aid to start or further their education. If you have had experience applying for financial aid as a war tax resister, please share your story on this topic (anonymity respected if desired). Contact Ruth Benn, NW TRCC coordinator, at nwtrcc@nwtrcc.org or (800) 269-7464.
clutching young children. Their eyes met; it was several moments before Willson realized that she was indeed dead, her eyelids burned off by napalm. In that brief period of time Brian was overcome by a powerful sense that this young woman was a member of his own family, that in fact all humans are members of the same family. As Brian describes it, this perception was not a process of thought, but rather a deep, visceral insight.

Willson inspected four other villages, all in the same condition, strewn with the bodies of slaughtered rice farmers, most of them women and children. Back at the command bunker he saw a map that had a pin stuck in a number of villages in the province, indicating that many in the area were scheduled for destruction. He found himself spontaneously pulling the pins out of the map, saying to the commanding officer, “You cannot go on destroying innocent human life.” He was summarily thrown out of the bunker, shipped back to the United States, and threatened with court martial.

In the years since the Vietnam war ended, Willson has been astonished at his own capacity for obedience, for doing what he is told to do by some purported authority without ever questioning, much less resisting such commands. “Why was I willing,” he has asked himself many times, “to travel 10,000 miles from home to participate in the murder of innocent people that I knew absolutely nothing about? How could such a thing be possible?”

There is no easy answer to this very critical question of why humans have this proclivity to be obedient to external authority. After studying the problem for years, Brian has come to suspect that it is a by-product of the ancient transition from hunter-gatherer to agricultural societies. Agriculture led to large food surpluses, which freed some in the community from the need to work in the fields. Over time this led to a hierarchy of social roles, with farmers growing the food, a military force guarding the surpluses, and a ruling elite to intervene with the mysterious forces that influenced weather and water. Willson points out that we have now lived in these vertically structured societies for 250 to 300 generations, long enough to be deeply habituated to responding to external authority.

After his experience in the military, Willson tried to forget what he had seen in Vietnam, first as a lawyer and then as a dairy farmer. But he knew that by paying taxes he was complicit in the 3.5 million people killed in Vietnam, in the massive carpet bombing of Laos and Cambodia between 1968 and 1973, and in the new proxy wars that were developing in the 1980s in Central America. His awareness of this complicity was literally making him sick. As Brian tells it, “My right-wing farmer neighbor pointed out that it was the tax issue that was making me sick. I realized that he was right. My body was getting sick because I was doing something that I don’t believe in.”

Brian realized that he was trying to figure out a way to not pay taxes that would not have a personal cost and that this condition created a paradox that was irresolvable. He finally realized that the only way he could be free of the destructive nature of externally imposed authority was to be willing to accept the consequences of acting from his own inner values. “That perception,” he says, “was very liberating. In the process of tax refusal I went through a divorce, and I lost my farm because of the divorce, it was very painful. On the other hand it is very painful to know that I am murdering people. In one week in Vietnam I went into five villages and saw about 900 dead people. I don’t want to be part of this. I want to be part of a movement that says no to that.”

We may never fully understand the roots of our obedient nature, but it is easy to see this force at work in our lives by simply being observant of the thoughts and emotions that color our day and move us to act in the world. Once we see the web of fear, obedience, and complicity we are caught in, we can choose to move beyond it. “The process of making radical choices,” notes Willson, “is both individual and communal, but I can’t wait for the movement, just as I couldn’t wait when I went into the command bunker in Vietnam and saw the pins on the map that showed they were going to continue to destroy villages in the province.”

In 1986 Brian was one of four Vietnam veterans who fasted for 47 days on the steps of the U.S. capitol building in an effort to stop U.S. aggression in Central America. In 1987 Brian sat on the tracks in front of a U.S. Navy ammunition train taking land mines and other munitions to the Contras in Nicaragua. The Navy had been informed well in advance that the nonviolent action would be taking place, but as the train approached it increased its speed rather than stopping. Brian was struck by the engine and lost both of his legs at the knee. He was back on those same tracks a month later in a wheelchair.

Brian has an essay on this subject, titled Root and Structural Causes of War, posted at his website, www.brianwillson.com.

For further reading on obedience:


The Milgram Experiments and other musings on authority, http://submoon.free shell.org/fr/valium/aadc.html

Dana Visalli is a botanist living in Twisp, Washington. He doesn’t send money to international war criminals.
Confronting the Tax Collector

By Dave Gross

Russell Kanning, editor of the Keene Free Press, and a war tax resister well-known in “Free State Project” circles (a project that is encouraging libertarian-minded people to move to New Hampshire in the hopes of forming a political critical mass), was arrested July 27 for visiting the IRS office in Keene, New Hampshire, with the intent of handing leaflets to its employees.

The leaflets quote the Tokyo War Crimes Tribunal: “Anyone with knowledge of illegal activity and an opportunity to do something about it is a potential criminal under international law unless the person takes affirmative measures to prevent the commission of the Crimes.” The reverse side is a sample letter that IRS employees could send President Bush to announce that they are resigning their jobs.

“Gandhi called his noncooperation with evil a campaign of civil disobedience,” said Kanning. “I am calling it ‘Tilting at Windmills.’ An individual seems powerless against the lone global superpower, but it is the individual consent of everyone that empowers them. So the power is in our hands to bring down this rotten government.”

He was arrested by agents from the Department of Homeland Security and charged with distributing materials in a federal building and failure to obey a lawful order. After he was booked and released, he immediately returned to the IRS office to try again (without the leaflets, which had been confiscated). He was arrested again, this time charged with disorderly conduct.

“I never got to talk with the IRS workers,” he says, “but I did get to ask some Homeland Security guys to quit.”

While Russell Kanning never said so explicitly the form of his protest comes straight from Thoreau’s “On the Duty of Civil Disobedience”:

My civil neighbor, the tax-gatherer, is the very man I have to deal with, – for it is, after all, with men and not with parchment that I quarrel, – and he has voluntarily chosen to be an agent of the government. How shall he ever know well what he is and does as an officer of the government, or as a man, until he is obliged to consider whether he shall treat me, his neighbor, for whom he has respect, as a neighbor and well-disposed man, or as a maniac and disturber of the peace....

If the tax-gatherer, or any other public officer, asks me, as one has done, “But what shall I do?” my answer is, “If you really wish to do anything, resign your office.” When the subject has refused allegiance, and the officer has resigned his office, then the revolution is accomplished.

Kanning was arrested at his home on July 31, 2006, for failure to appear in court the previous Friday to face the earlier charges. He was held 17 days in a maximum security cell since he refused to cooperate with the booking procedures. In court he was convicted of failure to obey lawful orders, one charge of failure to obey posted regulations, and one charge of disorderly conduct and given time served by the judge. The group continues to vigil and turn up at the IRS on a regular basis.