

IF YOU WORK
FOR PEACE



STOP PAYING
FOR WAR.

More than a paycheck

NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

October 2008

Taxes for Peace Not War!

International Conference Report

by Ruth Benn



A weekend spent with people who do not want to pay for war and killing is always time well spent. With constant news of the disastrous invasion of Iraq and the rising body count of civilians in Afghanistan, it is encouraging to be surrounded by people who resist the status quo. NWTRCC gatherings in the U.S. offer this kind of support, but learning first-hand about the pockets of resistance around the world is especially heartening.

I was lucky enough to attend the 12th International Conference on War Tax Resistance and Peace Tax Campaigns, held at Manchester College in Manchester, England, September 5-7. Fifteen countries (Nepal, Japan, Canada, Sweden, Norway, Denmark, Spain, Colombia, U.S., Germany, Italy, Belgium, Britain, Switzerland, Ukraine) were represented by the 60 or so people in attendance. NWTRCC has sent a representative to each of these conferences, which have been held every other year since 1986. Glancing through some of the past reports, the turnout for this conference appears lower than others, certainly reflecting the lack of growth in our movement, but per-

haps also the high cost of travel now. In addition, registrants from Ghana and Palestine were refused visas, which may be a growing problem for potential participants.

Our host was Conscience: The Peace Tax Campaign and included the visible participation of some of the Peace Tax Seven, a group of UK citizens who are going to the European Court of Human Rights to claim the right for conscientious objectors to have the military part of their taxes diverted to a peace fund. As is generally the case with these conferences, there is a heavy focus on legislative and legal efforts. Daniel Jenkins from the U.S. reported on the process of

bringing a formal human rights complaint to a UN body. In Germany a newly formed group of 10 people plan to take a complaint to a German high court based on the 2009 budget being a violation of fundamental rights because of the military spending. The Germans want to get away from appealing through the tax system so instead are trying this direct route to the officials who create the budget. In Norway peace tax fund campaigners take their appeal to local councils; if the council accepts the complaint as an "initiative of national interest" then the council can send it to the next level of government.

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Julian Ovalle from the group Acción Colectiva de Objetores y Objektoras de Conciencia in Colombia spoke to the conference about the militarized culture and resistance work in his country.



War bonds poster in the Imperial War Museum North, Manchester, England. Photos by Ed Hedemann.

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More than a paycheck

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

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

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Frivolous – Again

“Dear Taxpayer: This letter serves to inform you of the potential consequences of the position you have taken and to offer you an opportunity to correct your submission within 30 days from the date of this letter...Internal Revenue Code Section 6702 imposes a \$5,000 penalty for the filing of a frivolous tax return or purported tax return. We are proposing a \$5,000 penalty per return based on your filing of a frivolous tax return(s) or purported tax return(s).”

This text is quoted from Letter 3176 (SC) (Rev. 7-2007), a letter with which some readers may be familiar. Two people who contacted NWTRCC received this letter. Each had filed a normal return and paid part of the taxes shown due; they enclosed a letter stating their reasons of conscience for refusing to pay the total shown. In both cases there was nothing improper (per IRS standards) about the way the return was completed. It appears that the IRS’s “frivolous office” in Ogden, Utah, is improperly sending this letter to resisters who have filed their return to the best of their knowledge with no extraneous deductions or credits. The regulation clearly refers to a “frivolous tax return.” An enclosed letter, just because it shows what the IRS considers a “frivolous” position, should not generate threats of the \$5,000 penalty.

Individuals who receive this letter can call the Utah office and explain that their return is valid and must be accepted as it was filed. Thus far we have not heard of any resisters who have had the \$5,000 penalty imposed if their form included the

information required for the IRS to assess the tax, but it is a scary letter. Please contact NWTRCC with your experiences.

Contractor vs. Employee

The IRS has issued an August 2008 version of Publication 1779, *Independent Contractor or Employee*. The publication reviews the tax ramifications of being classified as either an independent contractor or employee and is on the IRS website at www.irs.gov/pub/irs-pdf/p1779.pdf.

Source: Thomson Reuters

Picture Your Possessions...

The IRS plans to start issuing cell phones equipped with digital cameras to their field agents to improve the “productivity of revenue officers in determining asset valuation,” according to a Government Accountability Office report.

Source: www.gao.gov/new.items/d08728.pdf

Hidden in the Housing Bill

When Congress passed its housing bill last summer, they slipped in some tax provisions. One of these requires online payment enablers like the popular PayPal service to issue Form-1099 reports to the IRS for anyone who receives \$20,000 or more through their service. Before this, online vendors like eBay sellers could be part of the “underground economy,” and if the IRS got suspicious, they would have to conduct an audit or get a subpoena to learn about the income.

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Many Thanks



Network Updates

We are grateful for recent contributions and dues payments from:

Heartland Peace Tax Fund (KS)
Pioneer Valley War Tax Resistance (MA)
Michiana War Tax Refusers (IN)
Sonoma County Taxes for Peace (CA)

and the Oregon Community for War Tax Resisters (Portland) for their special appeal to members to help raise funds for the video project and international travel.

and to each of you who made a contribution to bring a representative from Palestine to the international conference (page 1). We are sorry to report that our traveler could not get a visa, so we may set aside these funds for the next meeting in 2010.

Note: Apologies to Canadian resister Joshua Goldberg for neglecting to ask permission before printing parts of his letter in the last issue. Keep up with news from our friends in Canada at www.consciencecanada.ca.

Thanks to all who responded so far to the network mailing and returning the postcard (or the information) to update our Network List.

If you have not responded yet, please do.

All updates will appear on the website by mid-October. Print versions of the Network List are available on request from the NWTRCC office, and regional listings are also mailed to individuals who contact us for more information.

Contact the NWTRCC office if you would like a print version of the list, 1-800-269-7464.

An Uncommon Path: 2,000 Years of Tax Resistance

Reviewed by Clare Hanrahan

We Won't Pay! A Tax Resistance Reader
Edited by David M. Gross

"...the great sum required is made up of little; and if all those little are withheld, the effusion of human blood may be at an end."

—James Mott, 16th century Quaker
who refused payment of postage taxes used
to support the Revolutionary War



We Won't Pay! A Tax Resistance Reader, is both daunting and encouraging and well worth the considerable reading time. It captures in one indexed volume many individual acts and campaigns of conscientious objection to war and of revenue refusal to tyrannical governments.

The book begins with the Zealots in the time of Jesus, then takes the reader to American Quakers "under the scruple" and willing to "suffer patiently the distress of goods, rather than pay actively," to the Regulators of North Carolina who refused to comply with the "extortionate demands of unlawful tax gatherers."

Gross has collected the sincere voices and challenging arguments of men and women throughout history. Included are voices familiar to us all, such as Thoreau and Gandhi, Peace Pilgrim and Ammon Hennacy, along with the less well-known ones, such as Paul Cuffe, the first citizen of African descent on record to make a successful appeal in behalf of his civil rights. Cuffe, a navigator and philanthropist during the time of the Revolutionary War, refused to pay a personal tax "on the grounds that free colored people did not enjoy

the rights and privileges of citizenship."

Women's voices are here too, adamant as members of the Women's Tax Resistance League, a tactic that Beatrice Harraden called "the most logical phase of the fight for suffrage. ...a culmination of the Government's injustice and stupidity to ask that we pay an income tax on income earned by brains, when they are refusing to consider us eligible to vote." In more recent times, Caroline Urie wrote to President Truman: "I'll never pay any more money for war," and Juanita Nelson whose belief "that it is more important to do what is right than what is lawful or expedient," led her to jail in her Sears-Roebuck bathrobe for declining to pay the tax.

There are pacifists and anarchists, libertarians and constitutionalists who demand that "this monstrous, wholesale robbery of the American people come to an end." Also in the book are the naysaying voices of those who would counsel obedience to government, regardless of the outcome. Gross includes these voices so that today's tax resisters might learn something from the arguments of our critics.

"Why am I to hand over the fruits of my labours to them in the shape of taxes, knowing that the money will be spent on the support of officials, prisons, churches, armies, on things that are harmful, and on my own enslavement?" writer Leo Tolstoy asks.

Kat Kanning, arrested for holding a sign "Taxes pay for torture," at the IRS office in Keene, New Hampshire writes: "It is imperative that we each do what we can, alone if need be. Each person can evaluate their lives: Am I aiding this atrocity? Am I funding torture? Am I funding wars of aggression? Should I be paying taxes for these things?" ▼
Clare Hanrahan is a writer and active with Asheville (NC) Area WTR.

Quakers on the Tax Dilemma

Reviewed by Elizabeth Boardman

American Quaker War Tax Resistance from the 17th through the 19th Century
Edited by David Gross

Even Quaker war tax resisters in his own San Francisco Bay circles had no idea David Gross was putting together this compilation of 167 intelligent and intense writings on the

challenging question of whether people of conscience should pay for war.

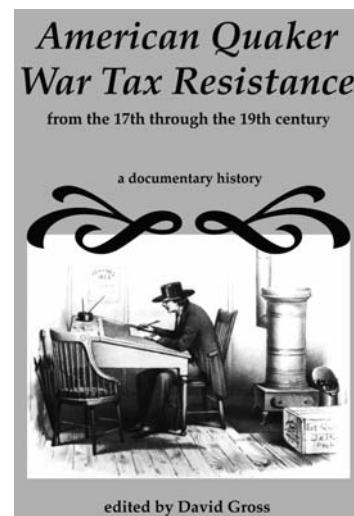
When David was assembling his first volume, *We Won't Pay: A Tax Resistance Reader*, covering tax resistance of many kinds, he envisaged this Quaker collection as a small spin-off. But the material he found could barely be squeezed into a 466-page book.

The first Quaker case reported dates from 1666. The collection shows dramatically how American Quakers have labored ever since with questions about what stand to take, what portion of one's taxes to pay, whether to break the law of the land, how much to suffer for the sake of conscience. Individuals expressed opinions for and against every nuance in letters and tracts. Local and regional bodies of Friends recorded "minutes" stating their group consensus on these matters—and that consensus changed as the years passed.

For 350 years, the debates have been the same. People struggling with this moral issue today will be guided by the writings in this book and may find some wonderful language to use in their own statements of conscience before the IRS and the U.S. courts.

Himself a resister (but not a Quaker), David Gross has produced a straightforward and compelling book. ▼

Elizabeth Boardman is a Quaker war tax resister in San Francisco.



Both books are available online: *Quakers* (www.createspace.com/3347562) \$25.00; *Won't Pay* (www.createspace.com/3339658) \$29.00.

To order by mail, send a check for the cost of the book plus \$4.23 postage per book to the author: David Gross, 718 Clement St. #3, San Francisco CA 94118

WTR Ideas and Actions

Farmer Against War

Ohio farmer “Bushel Bob” Williams is fed up with the government making a profit on his hard work so that it can buy more “bombs and bullets.” He’d rather give his produce away than make a profit Washington can leech.

So that’s what he’s going to do. He told the *Chronicle-Telegram*, “I was filling out my Schedule C and I realized this farm money was buying bombs and bullets,” Williams said. “It’s bad enough they get money out of me at the gas pump.... I thought, ‘This is terrible, I don’t want to open. Why should I make this extra money?’”

Williams said that he’s going to donate his produce to a local nonprofit charity this year rather than make any more taxable profit.

Source: *Chronicle Telegram, Elyria, Ohio, August 13, 2008, www.chroniclet.com/2008/08/13/farmer-donates-produce-to-protest-war_122/*

Writer Against War

“The past two years, in the spring of each year, I took a book tour. In the spring of 2007 I went east to promote *The American Dream*. This past spring I went west to talk about *Iowa Terror* and *The Cost of Freedom*.

Each year, before I left, I sent in a letter to the IRS, since it was also tax time:

Internal Revenue Service

Sioux City, Iowa 51106

Hello.

Enclosed is my tax form for this year.

It is crossed-out because I do not wish to cooperate with the government of George W. Bush.

President Bush has chosen to spend our tax dollars on war and killing while cutting spending on social programs.

As a Christian, I cannot go along with this.

I must protest.

Sincerely, Mike Palecek, Sheldon, Iowa

(March 2008)

This week I received a letter from the IRS saying that unless I reverse my position, they will impose on me a \$5,000 fine for frivolous filing.

“... this letter serves to inform you of the potential consequence of the position you have taken and to offer you an opportunity to correct your submission within thirty days.”

Well, I can’t do that.

I believe we are living under a criminal government, and it is the duty of any citizen to resist that criminality, that basic immorality which is the norm today.

—Mike Palecek, www.mikepalecek.com

Telling Our Stories

New England Regional Gathering of War Tax Resisters and Supporters

November 14–16, 2008

The New School, Kennebunk, Maine

The annual New England Regional Gatherings of War Tax Resisters provide an opportunity to be with people who are searching for ways to noncooperate with military violence. These Gatherings are for both (potential) new and experienced war tax resisters as well as those just testing the waters. They are a time for renewal and support, a time to share and reflect on our values and reaffirm our community of resistance.

At this year’s Gathering the Friday evening session, which is open to those who are not planning to participate in the rest of the weekend, will feature a panel presentation by a diverse group of WTRs entitled, “Telling Our Stories: Personal Experiences with War Tax Resistance,” followed by questions and answers. Saturday’s session will include facilitated, small-group discussions designed to allow all of us, newcomers and “old hands” alike, to “tell our stories,” ask our questions, talk about our fears and uncertainties, and share our personal breakthroughs and rewards.

The cost for the weekend is \$5–50 (whatever you can pay, actual cost about \$35–40/person). For a brochure, registration information, or further details, contact Stephen Soucy, PO Box 5510, Ellsworth, ME 04605, sjsoucy@gmail.com, or call Larry Dansinger, (207) 525-7776.

New Interest in WTR

On September 9, I was invited to speak to Broome County Peace Action in Binghamton, New York, about war tax resistance. I’ve been resisting and redirecting war taxes for about 20 years and recently became a WTR counselor after attending a NWTRCC workshop with Ruth Benn and Ed Hedemann. About 35 members of Broome County Peace Action participated in the discussion, which included exploring both what people find inspirational about war tax resistance and what makes people uncomfortable about doing it.

The group identified the importance of living more congruently to your values and beliefs as a primary inspiration, as well as taking personal responsibility for withholding money from the war machine. This type of action in turn could diminish the sense of powerlessness so often felt by peace activists. The importance of doing war tax resistance in the context of a community of activists was stressed. War tax resistance could be another part along a “continuum of action” carried out by the community. Individual resisters could be supported at all stages and levels of resistance, and the managing and gifting of alternative funds could present more opportunities to celebrate in a concrete fashion our desire and vision of a more peaceful world.

David Schenck lives in Prattsburgh, NY. His interest in WTR was fueled by Bill Ramsey and others in the St. Louis Covenant Community of War Tax Resisters.

New President, Same Priorities? War Resistance After Election Day

November 7–9, 2008 · Friends Meeting House, Eugene, Oregon

Kathy Kelly, co-founder of Voices for Creative Nonviolence, joins other war tax resisters from around the country for a 2-day mini-conference before NWTRCC’s Sunday Coordinating Committee meeting. On Saturday night Kathy will speak on “Courage for Peace, Not For War” at the University of Oregon. This gathering is hosted by Eugene Taxes for Peace Not War! and NWTRCC. The program is open to everyone with an interest in war tax resistance, and you can come for the whole weekend or one session to hear stories of resistance, strategize with activists, and find out how to stop paying for war.



Contact the NWTRCC office at 800-269-7464 for a brochure and registration form or see www.nwtrcc.org/meetings.htm. Please register today!

Hung Jury!

MTAP's August issue included a front page story about two members of Trinity Nuclear Abolitionists (TNA) who were arrested for praying at Los Alamos National Laboratory on April 14, 2008, in opposition to war taxes. Mike Butler is awaiting a court hearing on his plea bargain, but Marcus Page was put

through trial on August 18. After four hours of deliberation, the jury failed to reach a consensus. The prosecution may choose to re-try Page, who said, "The jury represented the genuine ambivalence in New Mexico over nuclear abolition, which is a hopeful sign to TNA that U.S. Americans might finally muster the willpower to end the nuclear age." ▼

Counseling Notes

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Another provision of the bill may be helpful to low-income homeowners who are trying to get below the "tax line." Such filers can now take an "above the line" deduction for some or all of the property tax they pay (before, this was one of the "itemized" deductions). Above-the-line deductions reduce your adjusted gross income, which reduces the tax you owe and also can help you qualify for other deductions and credits. Source: <http://sniggle.net/Experiment/index.php?entry=26Jul08>

On the One Hand...

The Taxpayer Advocate Service (TAS) reported to Congress that the IRS is becoming more aggressive in its collection efforts and may be violating its policies. "TAS is seeing in its cases an inclination toward seizure despite the existence of viable alternative collection methods. In addition, TAS is witnessing apparent failures on the part of the IRS to follow various provisions of the Internal Revenue Manual regarding the collecting process.... In several instances, TAS has also observed the imposition of a levy on assets in a taxpayer's retirement account even though the requisite 'flagrant conduct' did not appear to be present." The report also said the service "is seeing cases in which delinquent tax accounts have sat for five to ten years without meaningful IRS intervention only to be aggressively pursued as the [statute of limitations] draw[s] near."

On the Other Hand...

"For fiscal years 2002 through 2007, while collections increased by \$10 billion, unpaid debts increased by the same amount. During this same time, the IRS wrote off from 31 percent to 46 percent of unpaid debts because it essentially ran out of time to collect these debts. For fiscal year 2007, the IRS classified

only \$100 billion out of \$290 billion of unpaid tax debts as collectible. Of the \$100 billion potentially collectible debt, the IRS is actively pursuing only \$25 billion with \$2.5 billion being shelved because of a claimed lack of resources. The longer a debt is outstanding, the less likely it will be collected. ...When all is said and done, over half of the tax debt inventory that the IRS resolves will come from writing off the tax or being prevented from collecting it under the 10 year statute of limitations."

Excerpted from a press release by Senators Max Baucus and Chuck Grassley, the top Democrat and Republican on the Senate Finance Committee, online at finance.senate.gov/press/Bpress/2008press/prb071608.pdf.

Lock-in Letter Ignored

If the IRS notices that your withholding is too low, they may respond by issuing a "lock-in letter" to your employer. This letter tells your employer to start withholding taxes from your paychecks with one allowance (unless you can prove more allowances are proper) or your employer will be on the hook for your taxes. However, a recent Inspector General report says that some employers have been ignoring these "lock-in letters," and they haven't suffered any consequences for doing so. In addition, while the IRS is empowered to issue \$500 fines to people who "fraudulently" claim exemption from withholding in order to resist taxes, its bureaucracy is structured in such a way as to make this impractical. In 2006 they assessed only 29 such fines, and in 2007 none at all.

Source: www.treas.gov/tigta/auditreports/2008reports/200840167fr.pdf

Thanks to Dave Gross for some submissions. Check out his blog for continuous musings and news related to war tax resistance: <http://www.sniggle.net/Experiment>. ▼

Peace Tax Seven on DVD

Contempt of Conscience is the title of the 14-minute documentary about the Peace Tax Seven, war tax resisters in Britain who are taking their case to the European Court of Human Rights. The film is a good presentation of the reasons for refusing to pay for war, the risk of having funds seized, and why this group feels they must go to court. \$15 plus \$2 postage.

Updated Brochures

NWTRCC is copublishing the basic war tax resistance brochure with War Resisters League. **Our Tax Money Our Choice** is updated and redesigned although the text is similar to past versions. It gives brief explanations of why people resist, how to resist, federal budget issues, redirection, and lists resources for more information.

Also newly updated is NWTRCC's **telephone tax** brochure, explaining that the federal excise tax only appears on local phone service. The new version also gives a little more background to federal excise taxes and includes a sample form to send to phone companies.

Single copies are free; \$12/100, or call for other rates.



Stickers Get Attention

Advertise war tax resistance in your community just by putting a sticker on your bumper, bicycle, bulletin board, or signpost. The NWTRCC office receives regular calls from individuals who have seen our bumpersticker.

Your Tax Dollars Arm the World, 4in. x 4in., black and white, with "Resist" and NWTRCC website. 3 for \$1; 100 for \$30 plus \$2.50 postage from NWTRCC.

If You Want Peace Stop Paying for War bumperstickers, 1 1/2in. x 3in. with NWTRCC phone number and website. \$1 each, 5 or more .75 each plus postage.

Order all the above from NWTRCC, PO Box 150553, Brooklyn, NY 11215 or call 1-800-269-7464 or online at www.nwtrcc.org/publications.htm.

International Conference

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Taking Action

As we have found in the past, it is more difficult to resist in most countries. But I was a bit surprised as to how little effort there is outside the U.S. to do outreach and organizing about war tax resistance (WTR), and, in fact, some participants even seemed to think of WTR as a futile gesture, because of the risks of rapid collection. But I was also struck by the emphasis on combining any resistance or peace tax legislative effort with creating a government fund for peace initiatives or alternative defense systems. The U.S. peace tax fund would not be used for violence, but it would be used for other general government expenses. In Britain and elsewhere the campaigns are tied specifically to having the military part of their taxes spent on peacebuilding initiatives.

The keynote speech, “Towards Sustainable Security,” built on this theme. Paul Rogers, professor at Bradford University Peace Studies Department, spoke about the important opportunity for peace activists, including WTRs, to build on what is so obvious today—that military solutions do not work. He encourages all progressive groups to work together to turn around the climate change/environmental crises and the growing gap between rich and poor, because these are the pressures that are going to lead to further conflict and war in the coming years. To end war and turn things around we need to combine our efforts with other groups and address all these issues in a more cohesive way.

Workshop sessions included “changing the ways governments think” as regards security, legal and judicial approaches, campaign strategy, effective nonviolent direct action, comparing tax structures, youth outreach, and writing personal statements of conscience. Because the U.S. war tax resistance movement is much stronger (!) than in other countries, as the NWTRCC representative I found a certain disconnect in workshop discussions, and we always spent a good deal of time just trying to understand other systems in order to understand the approach of activists in that country.

It was clear that whatever our focus, we all face similar obstacles in our efforts. Bringing in young people is a case in point, and while



Joshi Kanhaiya Prasad from Nepal spoke of the dramatic change in government in his country. He has established a peace tax fund committee, drawn up a draft document, and spoken with two ministers about including it in the current legislative reforms.



There may only be one war tax resister in Belgium, but Jan Hellebut has been a cog in the system with a court case against collection and paying for war that began in 1997 and is ongoing. The peace tax group VRAK became an autonomous group of Friends of the Earth, which has raised their profile in Belgium's activist community.

no group offered a great success story, many are looking for answers in the networking websites and by upgrading our own websites. The Danish peace tax fund campaign works with the model UN program in high schools, making “the right not to pay for war” a topic in those discussions. One person noted that the activist groups that seem to be most successful at drawing in young people are the ones that give new members something to do immediately and regularly. There was also a good deal of discussion of language, in particular the use of the word “conscience.” Some feel it is not a word that resonates with young folks today. Many prefer the positive spin of “Taxes for Peace Not War.”

Despite the emphasis on peace tax campaigns, I had many conversations with war



Conference organizers Paula Hollings (Conscience) and Robin Brookes (Peace Tax Seven). Thanks to both for their hard work!



Siân Cwper, Wales, is a member of the Peace Tax Seven. She is being taken to court on October 7 for withholding the military portion of her taxes and support is being organized. “The purpose of my Buddhist practice is to benefit all sentient beings. Killing and wounding people is the opposite, and I do not wish to pay for it. I want my taxes to go towards something beneficial.”



Netzwerk Friedenssteuer in Berlin promotes a peace tax fund option for German taxpayers. They recently organized a vigil outside court for a local war tax resister.

tax resisters from countries other than the U.S., sharing our methods of resistance, the differences in tax systems, and the antics of collectors. Pictures accompanying this article give a glimpse into some of these stories.

International Business

Conscience and Peace Tax International (<http://cpti.ws/>) held their business meeting during the conference. They reported on their activities monitoring or participating in UN committees; presenting briefing papers to the Human Rights Committee on conscientious objection to military service (and taxation where relevant); and establishing a Legal Committee to better coordinate collection of legal documents, court records, and information about ongoing cases. U.S. activist Daniel Jenkins and Connecticut lawyer Fred

Dettmer serve on this committee.

NWTRCC is supportive of but not a member of CPTI as it was founded to link peace tax fund campaigns internationally; the National Campaign for a Peace Tax Fund in D.C. has been very active with CPTI over the years. However, many conference attendees have come to see CPTI as the umbrella group for “taxes for peace not war,” and CPTI was asked by many participants to take on the role of officially sponsoring the conferences and coordinating work more generally. CPTI

was asked to post more organizing successes and ideas on its website. The CPTI board will discuss this proposal, and we will talk about it at future NWTRCC meetings.

On the one hand nothing monumental came out of this conference—no grand success stories or dramatic actions—but I came away with better insights into the work of many of the groups and the certain knowledge that wherever there are taxes for war there are individuals of conscience who won't pay voluntarily. While all the campaigns

report small groups and marginal inroads, they also all seem to be experimenting with new tactics and strategies. Whether it is war tax resistance or peace tax campaigning, we're not giving up! ▼

Ruth Benn is NWTRCC's Coordinator. Other U.S. activists attending the conference were David Bassett, Beatrice Beguin, Naomi Paz Greenberg, Ed Hedemann, Daniel Jenkins, Paul Sheldon, and expatriate living-in-Britain Bill Glassmire

The Differences: War Tax Resistance in the U.S. vs. the Rest of World

by Ed Hedemann

U.S. peace activists who want to refuse to pay for war have it easy, at least compared to most of the rest of the world. In the United States, everyone who wants to resist taxes can do so.

We must file—or refuse to file—income tax returns, which makes refusal possible, whereas in most countries that option doesn't exist. For example, in Britain, unless you're self employed, there is *no income tax return* to file. Income taxes are taken directly from your paycheck (through Pay As You Earn - PAYE) and employees cannot control the amount that is withheld unless their employer is willing to be complicit (as with War Resisters' International in London).

In the United States very few non-income taxes contribute to war, except for the excise taxes on tobacco, alcohol, and local telephone service. But in many other countries, the taxes that go to the military not only come from income taxes but also from the general sale taxes or VAT (value added tax). Buy a television and part of the tax goes to war.

What percent of the budget goes to military spending? In the United States about 50% of our federal income taxes goes to past and present war. However, paychecks in Britain do not have separate amounts withheld for income taxes, for social security, etc., so the percentage of their PAYE taxes that goes to war is around 10%.

The consequences for those who are able to resist (mostly the self-employed) are also a bit different. Generally, a court order is required in Britain to seize personal property, which is done more frequently than in the United States. In other countries (such as Germany), if there is a

judgment against a resister, tax agents can come to your house and put stickers on personal property (TV set, computer, bicycle, etc.) to indicate that these items will be seized in 30 days unless the government gets paid. Also, it appears that the percentage of resisters being sent to jail—though small in number (only four in the last 20 years)—is higher in Britain than in the United States. The sentences have ranged from a week to four weeks.

As a result of these restrictions, the numbers of war tax resisters in other countries are much smaller than the several thousand in the United

States. For example, in Belgium, only one person is *known* to be a war tax resister.

Consequently, many feel that their only option is to agitate for peace tax fund legislation and hope their government will see the light. One additional interesting difference is how peace tax fund money would be used (see chart). ▼

Ed Hedemann attended the international conference in Manchester. He is the author of War Tax Resistance and active with NYC War Resisters League.

Tax System Comparison

	United States	Britain (and other countries)
SOURCES OF WAR TAXES	income, corporate, some excise	income, VAT, etc.
WHO CAN RESIST	everyone	mostly just the self-employed
HOW TO RESIST		
self-employed	refuse to pay	refuse to pay
payroll control over withholding	W-4 allowances to reduce withholding	PAYE, so generally no option (unless employer agrees)
income tax form	yes	no (unless self employed) some options to file in Italy, Germany, Norway, Belgium
CONSEQUENCES		
letters and notices	yes	yes
court order before seizure	no	yes
bank account seizures	yes	yes, after court order
salary seizures	yes	yes
property seizures	very rare	not unusual but after court order
jail	very rare, generally not for refusal*	rare but does happen because of refusal
PEACE TAX FUNDS		
tax checkoff for church, etc.	no	in Italy and Spain, but not in most countries
peace tax funds tied to alternative NV defense	no	yes

**most jailed U.S. war tax resisters were for refusal to give information or altering tax forms rather than not paying*

Dental Office Forced to Close

by Ruth Benn

"I am sorry to announce that The Commonwealth has taken action that forces me to close my dental office for non-compliance with licensure and newer infection control protocols. I am deeply saddened that I must abandon patients—or face arrest. Your records and x-rays may be picked up at the office."

Thomas A. Wilson D.D.S.

So reads the public notice that Tom Wilson, dentist of 47 years and war tax resister since 1977, had to place in his local paper, *The Greenfield (MA) Recorder*. For 21 years Tom had been practicing his profession safely, but without a license—an act of civil disobedience each time he walked into his office. The state suspended his license in 1987 because of his noncooperation with state tax laws after the state cooperated with IRS collection efforts. This put him in conflict with the Massachusetts law that requires compliance to all state tax laws before relicensure for any profession requiring a state license.

Tom appeared before his colleagues in 1987 to tell his story and state his reasons for conscientious objection to paying for war, an experience he found inspiring. He explained that he would continue to practice dentistry despite the outcome of their vote (5-2 to suspend), and he did, offering affordable dental services and keeping his practice going.*

"Now I've come full circle after 21 years of practicing without a license," Tom said in a phone interview on September 23. It takes a complaint for the Board of Registration in Dentistry to act, and it may be political reasons that finally brought a complaint from a nearby oral surgeon, who apparently just noticed that Tom was practicing without a license. "I've always known it was just a question of when this might happen," he said, but he didn't know anything was up until two inspectors arrived at his office to look for his license, take pictures, and inspect his equipment. A local police officer was in tow, but his presence was unnecessary.

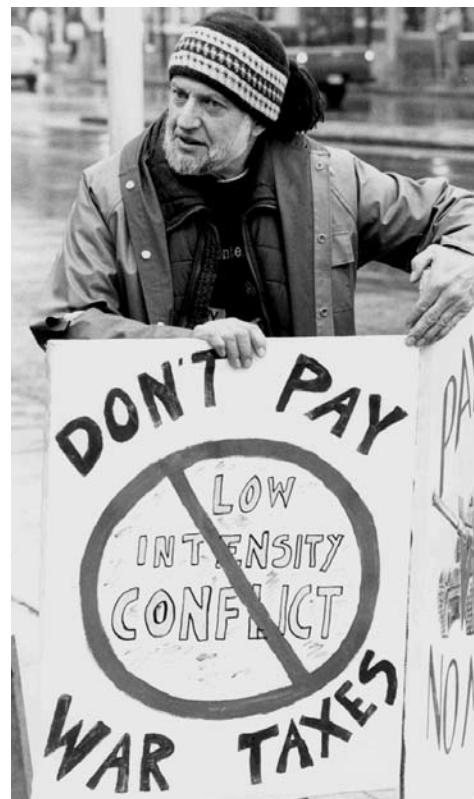
At 75 Tom is philosophical about closing the door on his professional life and has no regrets about his choices. "In this present economy we're getting a payback for what the government has been doing and what I haven't been paying for and resisting all this

time. People ask if war tax resistance changes anything. I can't say that, but it's helped me put up with what we have to put up with in this country."

Tom's journey into war tax resistance began when he met longtime resister Wally Nelson in 1977 and learned about people who conscientiously refuse to pay taxes because of war. He joined the anti-nuclear movement and found that he could not in good conscience support a government that threatened the world with such weapons. With Wally and others he helped found Pioneer Valley War Tax Resistance and can often be found at vigils and demonstrations holding a "Don't Pay War Taxes" sign. ▼

*This and other background notes are from Tom's story in *War Tax Resistance: A Guide to Withholding Your Support from the Military*, available from NWTRCC.

To support Tom, send Letters to the Editor to *The Greenfield Recorder*, 14 Hope Street, Greenfield, MA 01302-1367, and or personal messages to Tom Wilson, 25 Elm St., Shelburne Falls, MA.



Thomas Wilson, 1991. Photo by Ed Hedemann.



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