Dear NWTRCC,

Thank you for your kind, affirming letter and for the copy of your current newsletter. Joffre Stewart has often mentioned his association with your focus on caring, not only on taxation issues but on the broader issues of our society’s violences, racisms, bigotries, and poverty-productions. Please accept my deepest gratitude for your compassionate engagements!

Though I am appreciative of your offer to continue to send your newsletter, I will decline. Actually, I am more extreme in my belief system and chose to cease participation with taxation & citizenship, a good number of years ago. Over the course of my nearly 62 years of abundant life, I have voraciously searched our public record for truth; truth that most do not choose to even consider, as to do so would simply cost them too much, yet only in the short term—in all reality. For short-term gain, our society has given up its future! I would gladly die for anyone; for the best or the worst, as I seek to love all in boundless and indiscriminate manner. Yet I will not aid in the extinction of anyone or of our lovely earth, to the best of my ability. Thus, my choices which

War Tax Resisters
Making Connections

Bill Ramsey met up with his friend Michael McPhearson (right in photo) at the Veterans for Peace Conference in Asheville, North Carolina in August. Bill facilitated a war tax resistance/redirection workshop and reports: “The discussion was lively and included people who had reservations based on past war tax resistance (WTR) experience, and at least two others who left the workshop saying that they were ready to take a first step in WTR. We used the reservations to look further into the breadth of WTR experience and to explore the role of redirection in acts of resistance.” Clare Hanrahan and Coleman Smith of New South Network of War Resisters led a workshop on the militarized southeast and staffed a lit table for NWTRCC at the conference also.

New South Network of War Resisters, a NWTRCC affiliate, participated in the Southern Movement Assembly in Atlanta, bringing a message of militarism’s environmental impact in south.

Below, war tax resisters with banner and members of War Resisters League at the Climate March in New York City on September 21. See page 6 for more on climate change and WTR.
Many Thanks

We are grateful for recent contributions from many individuals and dues payments from:

Western Washington FOR, Seattle

Carol Moore, Washington, DC, pledges $10 a month to NWTRCC through PayPal and says, “Automatic pledges are great, one forgets all about them so they don’t hurt at all.” If you are able to join Carol as a pledger, please click the “Donate” button on our website. Thanks!

Network Updates

The Network List of Affiliates, Area Contacts, Counselors, and Alternative Funds is in the process of being updated and the latest list will be posted online at nwtrcc.org/contacts_counselors.php, or contact the NWTRCC office (nwtrcc@nwtrcc.org or 1-800-269-7464), if you would like a printed list by mail.

The War Tax Resisters Penalty Fund helps war tax resisters who have had money seized by the IRS. Join the Fund to help others and for your own security. For more information and to register, see wtrpf.org, or write WTRPF, 1036 N. Niles Ave, South Bend, IN 46617.

A memorial gathering for Lou Waronker will take place October 12, 2:30 pm, Woolman Hill, Deerfield, Massachusetts. For details contact Rupa Cousins, rupa@together.net or (802) 387-5276.
The Notion of Civilian
By Clark Hanjian

It’s time to let go of the view that some work for the military and others do not. In this heavily militarized society, we are all military. There are no civilians.

Understandably, most of us are not eager to part with this distinction. Those who regard themselves as military embrace the military-civilian divide because it serves the narrative of distinction: those in the military are set apart from civilians for greater work and greater risk. The military-civilian divide also builds camaraderie among warriors: the rank system, the restricted areas, the secrecy, the protocols, all serve to create a culture apart.

Those who regard themselves as civilian embrace the divide because it provides comfortable distance from the uneasy work of militarism. Coercion and harm are the defining responsibilities of this system, and most folks find such work unpalatable. (Of course, the military takes on other work from time to time, such as construction projects, refugee assistance, and disaster relief. But the essential work of the military is to exercise coercion and harm to serve our interests. Take away the construction projects, and the military continues. Take away disaster relief, and the military continues. But take away the business of coercion and harm, and there is no military.) The military-civilian divide provides civilians with a buffer to separate one’s conscience from one’s support for distasteful activity.

Even within the military, there is a civilian-like divide. Very few military personnel ultimately engage in the specific actions of coercing or harming others. Most personnel can claim to be behind the scenes, providing administrative, technical, or logistical support. In other words, most military personnel can effectively feel like civilians when they want to. If they are ambivalent about the business of coercion and harm, they can find relief in simply being an office worker, a medic, a researcher, a mechanic, and the like.

While the notion of civilian provides many of us with solace, it is an illusion. We might not be on the military payroll, and we might not wield arms or threats on the front lines of conflict, but we are all vital players in maintaining the military ecosystem. The front line warriors are able to function only because the rest of us do our part.

Taxpayers offer the ultimate support, agreeing to provide all the necessary resources to ensure that we can wield effective force when it serves our interests. Legislators direct this wealth into the vast economy of military contractors, subcontractors, and ancillary businesses. Civic leaders readily equate patriotism with militarism. And citizens offer unfailing devotion to the entire enterprise, reliably electing legislators to maintain and expand this system. Even in our daily lives, we see clergy linking the obligations of faith to support for the military, we see educators promoting military life as a way to fulfill civic duty, we see academics devoting their intellect to developing weapon systems, entertainers rallying support for the latest military operation, toymakers selling combat as play, and so on.

In short, civilian is indistinguishable from military. Civilians are essential and full-fledged participants in the business of militarism. If civilians failed to do their part, militarism would unravel quickly: resources would dry up, morale would drop, logistics would falter, and missions would cease.

The notion of civilian is a notion of separateness. If we have any desire to move toward a demilitarized society, we will need to abandon this notion. In other words, we will need to acknowledge the uncomfortable fact that we all directly and substantially support militarism by the choices we make in our daily lives. As we pay more attention to the extent of this connectedness, more options become apparent for how to demilitarize. The business of coercion and harm will not subside until we reduce our cooperation. In the meantime, we are all military.

Clark Hanjian has resisted paying for militarism since the early 1980s. He served twice on the NWTRCC Administrative Committee and has written several WTR publications. He operates DMZ (dmzlab.org), a small project that encourages reflection on the roots of militarism and the work of demilitarization. See the website for more articles and an extensive “What You Can Do” list.

“A thief says, ‘Your money or your life.’ The Pentagon says, ‘Your money and your life.’ I refuse to give either one.”

—MAURICE MCCRECKIN

Consider a Bequest
A bequest costs nothing now, yet it may give you great satisfaction to know that your gift will live on in NWTRCC. Simply name NWTRCC as the beneficiary of a portion of your estate or of particular assets in your estate, or contact NWTRCC for arrangements through one of our 501c3 fiscal sponsors: (800) 269-7464 or nwtrcc@nwtrcc.org.
*Modified Penny Poll*

We’ve been meaning to mention yet another variation on a penny poll, which is easy to replicate in your community. Kathy Kelly and Buddy Bell had been on a month-long speaking tour last fall, and Kathy wrote in the November 2013 Voices for Creative Nonviolence newsletter ([vcnv.org](http://vcnv.org)):

> We had travelled bringing each host community two large jars and a bag of beans. After presentations, some formal and some impromptu in grocery stores, parks and university quads, we invited people to cast a vote by depositing beans in one of two jars. One jar was marked for ongoing Pentagon spending and the other for funding reparations and reconstruction in Afghanistan and in communities at home. At the end of the trip, the “Pentagon spending” jar had about three dozen beans; the jar for “Reparations and Reconstruction” contained thousands of beans.

*We’re Blogging*

If you haven’t followed our “War Tax Talk” blog yet, please check it out at [nwtrcc.org/blog](http://nwtrcc.org/blog), and sign up to receive an email each time a new entry is posted. About once a week we post comments or photos on war tax resistance events and news or tell a personal story about war tax resistance. You will find stories of redirection, collection, and successful resistance, and thoughtful writings, such as Robert Randall’s “An Ethic for the 21st Century,” which begins:

> Let us all agree on this one simple thing:

**It is not OK to kill people.**

It is not OK to kill people because you don’t like them.

It is not OK to kill people because they don’t like you.

It is not OK to kill people because they are different from you.

It is not OK to kill people because of what they believe.

Or because of what they don’t believe.

Read the rest on the blog, add comments on recent posts, or submit your own WTR-related writing to wartaxresister@nwtrcc.org.

*Upcoming Events*

If you find war tax resistance a lonely business, you are likely to find fellow travelers at these events below. If you would like to help with outreach and find others to join you in your resistance, please order some of our cards (see the Resources column) and hand them out at events you attend. Contact the NWTRCC office if you are attending a conference and could table for NWTRCC. We can help with costs and supply the literature.

**October 4-11:** International Days of Protest to Stop the Militarization of Space, Keep Space for Peace Week, nationwide, [space4peace.org](http://space4peace.org). Why not hand out cards for NWTRCC!

**October 16-18:** Peace and Justice Studies conference, San Diego, California, [peacejusticestudies.org](http://peacejusticestudies.org). Look for the NWTRCC table.

**October 17-19:** Bioneers Summit Conference, San Rafael, California, [conference.bioneers.org](http://conference.bioneers.org). Kima Garrison will be taking some WTR literature; contact the NWTRCC office if you would like to meet up with her and help.

**October 24-25:** War Tax Witness Workshop, Gandhi Institute, Rochester, New York, [nwtrcc.org/PDFs/War_Tax_Resistance_workshop_fall14_flyer.pdf](http://nwtrcc.org/PDFs/War_Tax_Resistance_workshop_fall14_flyer.pdf). All welcome!

**November 7-9:** NWTRCC’s national gathering, see page 6.

**November 21-23:** School of the Americas Watch (SOAW) Vigil to Close Fort Benning, Georgia, [soaw.org](http://soaw.org). Help with the NWTRCC table—or stop by and say hello!

*How Is Our Website?*

In the coming months we’re going to make changes to our website, but first, we need your feedback. Please take our quick 7-question survey. If you can’t find what you’re looking for on our site—or if you can—we need to know! There’s a link on our home page or go to surveymonkey.com/s/CLNH7YD.
Outreach Cards
Help spread the word about our work! In addition to the cards pictured here, there are other materials for outreach to activists in the environmental/climate change community online at nwtrcc.org/environment.php.

The “One Planet” graphic here is on a 4” x 6” color postcard with a blank back, which you can mail to contacts or hand out.

The “pie chart” graphic is on a 3” x 4” color card for general outreach. It has short text on the back about resistance and redirection. Both cards are free to those who will put them to good use!

Good Reading
The Debt Resisters’ Operations Manual, a project of Strike Debt! – $15
99 Tactics of Successful Tax Resistance Campaigns by David Gross – $18.50
The Price of Freedom, Political Philosophy from the Journals of Henry David Thoreau, edited by David Gross – $16
(Plus $3 media mail or $5.50 first class per book.)

The Mentor Series Bookmarks
Five bookmarks adorned with photos of Maurice McCrackin, Wally Nelson, Ralph DiGia, Eroseanna Robinson, and Juanita Nelson and an inspiring quote. Printed on recycled stock with soy ink. (1.5” x 7”) Set of 5 for $3, 2 sets for $5 (includes postage and sold by set only).

To order, send checks made out to NWTRCC to PO Box 150553, Brooklyn, NY 11215, or pay online through Paypal (use the comment section to list your order or send an email). Call (800) 269-7464 with questions or for a resource list by mail.

Dear NWTRCC continued from page 1

led me to prison (for love & conscience) and my resulting choice to leave the U.S. when I have maxed my sentence.

In 2006, I moved to PA, to accept employment with the water Street Rescue Mission in Lancaster. For most of my life, I have sought to love & to work with the most unloved & unwanted. My position included oversight of their men’s/women’s learning center; counseling clients with extreme sexual issues, PTSD, violence & torture issues, schizophrenia, Asperger’s syndrome, religious abuse, etc.; and oversight of client operational matters. At our creator’s wisdom, PA has been the perfect place to amp-up my protestations & to engage the so-called (mislabeled) justice & prison systems which, to me, exist only because we will not love the harder yet still precious ones of our society.

John Stoner entered my life, as did Joffre, through Jack & Felice Cohen-Joppa’s Nuclear Resister. What grand & utterly unexpected richness is mine due to these unseen connections, which now included you. For my extreme choices, I had lost all but two of everyone from my pre-prison days. My chosen pathway was simply too uncomfortable for them…Sigh! I greatly miss them yet deeply needed change costs & our loving creator brings others into our lives who know the cost & still choose to engage, to our (& their) benefit.

I thoroughly enjoyed your newsletter & will pass it on.

Blessings,
Norman Lowry, KN9758
SCI Dallas
1000 Follies Road
Dallas, Pennsylvania 18612

Editor’s Note: Norman Lowry is serving a sentence of 1 to 7 years for his third trespass at a military recruiting office in Lancaster, Pennsylvania, in August 2011. If he is imprisoned for the maximum sentence, he will be released in August 2018. The condition for parole is that Lowry promise not to block entrance to armed forces recruiting stations.

As Norman Lowery mentions, he has received support because of an article about him in the Nuclear Resister. Each edition includes addresses for imprisoned antinuclear and antiwar activists. The September 1 issue includes an article by war tax resister Joseph Olejak as he contemplates honoring his conscience and the terms of his probation. Read it online at nukeresister.org or write POB 43383, Tucson, AZ 85733.
Climate Change Debate

Editor’s Note: Members of NWTRCC’s Strategy Committee drafted some text for outreach to climate change activists a few months ago, connecting war and war tax resistance to climate issues. A draft of the text sent to people on the WTR listserve ([lists.riseup.net/www/info/wtr-s]) inspired some controversy and discussion. A sampling of the back and forth is below, and a proposal arising from concern about our apparent acceptance of “climate change” in NWTRCC materials is coming to the November 9 Coordinating Committee meeting (see box). If you will not be at the meeting but would like more information to register your opinion, please be in touch with the NWTRCC office.

[Used in NWTRCC’s statement of purpose, the phrase] “Environmental destruction” is likely a consensus point. But “environmental destruction” in no way implies endorsement of the anthropogenic global warming theory (or “climate change” as it currently prefers to be called, given that the climate did not heat up in a recent 12-year cycle as the theory predicted). The wastage of resources, the ecological catastrophes left in the wake of the military’s nuclear missions and weaponry production, etc., etc.—all this is beyond dispute, and contributes to the overall sweep of antiwar argumentation. But to go beyond this to endorse the anthropogenic theory of global climate change would seem to me to require an amendment to the statement of purpose....

— Ken Freeland

Considering the incredibly severe effects of the nuclear bombs dropped on Hiroshima and Nagasaki, all the testing done in Nevada, Agent Orange, napalm, Depleted Uranium, chemical weapons, land mines, rocket fuel, satellites, all those megatons of pollution from ships and planes and tanks, air conditioning the Pentagon, the lead that goes into manufacturing bullets... that’s just a quick short list of things very deleterious to the planet’s and human ecology coming from the US government’s militarism. ...But I also agree with Ken that watering down NWTRCC’s purpose is diluting the WTR message (to use a metaphor about melting glaciers) and that debating climate change is not useful here. I respect his alternative views but do not subscribe to the notion that melting glaciers and the rest are solely results of natural processes.

— A.M.

Pretty much nothing is going according to plan with climate change, but nobody seems to notice, and the masses will be marching against the evil corporations that force us to buy fossil fuels and drive our cars long distances on the highway to nowhere. In fact the [Climate March] protesters are flying in from all over the country, burning fossil fuels to get there. I read there is 68% more ice in the Arctic than at this time in 2012—that’s a lot; the Northwest Passage did not open this year, and Antarctic sea ice continues to set records. But how much easier is it to protest an invisible concept like “climate change” which can be blamed on someone else, than accept responsibility for being a paying member of the most destructive society in history, destructive by all means available, including war against our brethren, blowing them to pieces, destroying the biosphere, and creating immeasurable misery.

— Dana Visalli

Thanks Dana, it’s probably true...and we are stuck with fossil fuels and cars. I’m going to the march because I feel the need to DO something. I doubt the powers that be are listening, but it can’t hurt. All our dirty little practices are harming our environment, war being the worst. I’ll take a stand about that. Climate Change......the climate has always been changing, but the facts are out, human activity is affecting the atmosphere and CO₂ levels. Why argue about it? Isn’t it clear that pollution is detrimental to all living things? I haven’t marched in NYC since 1973. It will be fun to be in the energy of it, and maybe we will make some waves, probably not.

— Heather Snow
For the 150 years following the Civil War, union strikes, civil rights protests, anti-globalization marches, and other uprisings have been met with astonishing levels of police violence. U.S. police have been receiving military surplus equipment since at least the 1960s, during which the Philadelphia and Los Angeles police departments developed the SWAT team. No doubt the civil rights movement and other liberation and freedom movements had a lot to do with police departments’ rising interest in arming and arming themselves and in putting down uprisings of any sort, violent or nonviolent.

What’s different about the 21st century police is the level of military technology available to urban, suburban, and even small rural police departments. Today’s justification for police militarization is also slightly different: fighting terrorism and drug trafficking. Curfews, tanks, and armed forces on the streets of Ferguson—we would call that a military occupation anywhere else. But this kind of violence and oppression has been coming from the police and their forebears for a long time.

Making war tax resistance relevant means making these connections to issues in the United States. For example, I posted several messages to Twitter in August making these connections, with messages like, “Militarized police & National Guard in #Ferguson = funded by US #war #taxes. Refuse to pay and redirect to peace.” These were very well received.

Many folks are just struggling for survival or dignity among the racism, violence, and poverty at home. They’re concerned about what the government is doing overseas, particularly when it targets or affects their communities of origin, but they are also targets of the police and the criminal justice system here. Some people are also targeted by immigration enforcement agencies like ICE.

Let’s continue to connect the Pentagon budget, the military equipment, and the militaristic attitudes that lead to police brutality against people of color. I challenge war tax resisters to redirect taxes and/or donate to organizations working against police militarization and brutality, and for reform or abolition of the police and prisons. Some good ones, in my opinion, are the Organization for Black Struggle in St. Louis, the ACLU, and Critical Resistance.

Erica Weiland lives in Seattle and includes in her freelance work 10 hours a week as NWTRCC’s Social Media Consultant.

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Counseling Notes

continued from page 2

Tony Nitti’s blog on Forbes, “Whether You Like the Government or Not, The IRS Expects Its Tax Revenue,” describes the case of a nonfiling protestor (“socialism has taken control of this country… We support the true United States of America. Once we get it back, we will submit our tax forms to it.”) who went to tax court to try to get the IRS to accept a more accurate, less expensive, but late-filed tax return. The IRS version of his return had him owing taxes with penalties and interest. He argued that the IRS should have given him a “married filing jointly” status, in which case his wage withholding would have covered most or all of the liability. The Tax Court ruled against him saying the IRS had no requirement to make assumptions about his filing status (Salter v. Commissioner, T.C. Memo 2014-188).

— The Picket Line, sniggle.net/TPL/index5.php?entry=20Sep14

Income Reporting Loophole

For some time now, anyone in the U.S. who pays a person $600 or more (in money or otherwise) is legally required to issue a 1099-MISC to the recipient, with a copy to the government. In 2012, a new reporting rule was added, saying that third-party merchants (like credit card companies and PayPal) would also have to report payments to recipients, using 1099-K if those payments exceed $20,000 for the year and they represent more than 200 transactions.

The new rule apparently quietly cancelled out the old one to some extent. You are not required to file a 1099-MISC to report any payments over $600 if they are paid in a way that would require you to file a 1099-K if they were over $20,000 and represent more than 200 transactions. This seems to suggest that if you can arrange to be compensated in a particular manner (through certain types of third-party payment processors, by fewer than 200 payers or in a sum less than $20k per third-party), it should be fairly easy for you to avoid having that income reported to the IRS.

However, some businesses may be filing unnecessary 1099-MISC or 1099-K forms just to be on the safe side. To take advantage of this loophole may require a cooperative payor or one who is willing to sit down with you (and perhaps a trusted accountant) to verify the details.

— The Picket Line, sniggle.net/TPL/index5.php?entry=31Aug14

W-4 Withholding Allowances

One of the most regular questions to the NWTRCC office and WTR counselors continues to be how many allowances to take on the W-4 form when taking a new job. The easiest reference is to the charts in IRS Publication 15, which you can find at irs.gov. Also, encourage callers to go to nwtrcc.org/publications.php and read the #1 booklet in our Practical War Tax Resistance Series, which includes a link to Publication 15 and explains all the consequences of adjusting allowances.
On August 9, 2014, Michael Brown, an 18-year-old black man, was shot six times in the street of Ferguson, Missouri, by officer Darren Wilson. Brown was not carrying any weapons. His body was left lying uncovered in the street for hours after he was killed.

The shooting of Michael Brown is only the latest injustice in a poor, predominantly black community. During the height of the protests, heavily armed and armored police from St. Louis County joined a similarly equipped Ferguson police force, assaulting protesters, violating rights of free speech, and arresting dozens. The governor of Missouri, Jay Nixon, declared a state of emergency on August 16 and implemented a curfew in Ferguson for midnight to 5 a.m. each day, which led to a heightened round of protests for the next few days. Police shot tear gas onto residential property and several officers were suspended for comments supporting or threatening toward protesters. On August 18, the governor called on the National Guard to “help restore peace and order,” but rescinded the curfew. Predictably, the presence of the National Guard inflamed anger, and it took many more days for the nighttime protests to taper off. However, protest and agitation continues today in Ferguson and around the country.

The outsized response from the police force reinvigorated discussion about the militarization of police. Police around the United States have access to military equipment from the Pentagon’s surplus of weapons of war through the U.S. Department of Defense 1033 program. Ferguson police had tanks, semi-automatic weapons, armor, tear gas, and other equipment.

I want to say two things about this issue: yes, the police are militarized more than ever before, but at the same time, the military character of the police is nothing new. As Kristian Williams reveals in his meticulously researched book Our Enemies in Blue, pre-Civil War slave patrols, tasked with preventing slave insurrections and policing the movements of black people, were heavily armed and endorsed by local governments. Slave patrols were one of the predecessors of the modern police.