Serious Fun
30th Anniversary Gathering

NWTRCC's fall gathering with a 30th anniversary party was held in Colorado Springs over the November 2-4 weekend. The location was appropriate, because 30 years ago Bill Durland, who ran the Center on Law and Pacifism in Colorado Springs, had the brainstorm to bring together war tax resistance activists and form a coalition that became NWTRCC (see the October/November issue). It was clear from the evaluations that the First Strike Theatre's “Price of Freedom” game show skit was the hit of the weekend, but the more serious stuff about resistance and its consequences got pretty high marks too.

Besides that skit (pictures inside) Saturday evening’s celebration included a human “arc of war tax resistance,” starting with the person who began in the earliest decade (Joffre Stewart, 1940s). We grouped ourselves by decade in an arc ending with those who were just learning about war tax resistance. One college student spoke about the privilege of learning about this long tradition from the people in the room and the hope to carry it on as long as it takes to create the world we want. Ruth Benn spoke of NWTRCC today, and Bill Durland told stories of its founding. Robert Randall was honored as the person who has surely attended the most NWTRCC meetings over the years: approximately 45 since 1983. Daniel Woodham

A Fourth Life
By Geoff Huggins

Sometimes back I wrote an article for the NWTRCC newsletter on having lived three different kinds of life as a “taxpayer”: (1) a professional career salary-man who paid his required taxes, ignorant of how they were misused; (2) then a more awake person who left the city for a simple lifestyle, to stay below the taxable income level and practice WTR; and, (3) finally a retiree who began to take Social Security (even though it was more than I needed) and donate the surplus to those whose needs the fed's ignore.

Then a fourth life was recently laid upon my doorstep, unbidden. Having turned 70½, I was forced to begin taking income distributions from an IRA that I’d established during life #1. Uncle Sam has it carefully calculated that, if you manage to make it to your early 70s, you’ll likely have another decade or more to go. Although the money that you were able to stash in an IRA while younger was not taxed, Uncle Sam wants his pound of flesh before you die. So he makes you withdraw a required minimum amount of income each year...
Many Thanks

To everyone who has given a contribution in response to our recent fund appeal. It was a pretty dry summer, so we have a lot of catching up to do. Your extra generosity in response to our 30th anniversary appeals is much appreciated.

And, thanks to these affiliates for their recent dues payments:

Heartland Peace Tax Fund
New England War Resisters League

Counseling Notes

Considering a Settlement?

In this issue you will find an article about making an Offer in Compromise to the IRS. While we generally like to concentrate on the resistance side of things, we cannot ignore the fact that we receive a number of calls each year from people who feel pressed to clear their debt with the IRS. It’s not something we know a lot about, so we appreciate Steev Hise’s willingness to share his step-by-step experience with us. While some people follow the process through, we know that others find it too distasteful to give the government all the details of their life. Still, as in Steev’s case, maintaining a relationship can be a turning point. NWTRCC carried over a priority to produce the #8 booklet in the Practical WTR Series on WTR and relationships. Daniel Woodham renewed his commitment to edit the booklet at the recent NWTRCC meeting. If you have a story you would like to offer for that publication, please contact Daniel through the NWTRCC office.

WTR Humor

Did you hear the one about the resister who got a certified letter from the IRS informing her that she has an outstanding balance of $0.16 from her return two years ago. Ironically, they recently mailed her a $25.00 tax rebate for last year’s return.

Suggestions and Questions

At the NWTRCC gathering in Colorado Springs, as with many of our gatherings, workshops brought both helpful ideas for war tax resisters and lots of open questions.

The group on banking and the ethics of interest was clear that war tax resisters should follow the Occupy Wall Street recommendation to use credit unions rather than banks, in part to get away from big banks and also to have more say in the policies of the institution. Using a no-interest account avoids automatic reporting to the IRS and fits with classical Christian and Islamic traditions, which proscribe the collecting of interest.

A workshop about aging and resistance had lots of open questions, including how to get needed healthcare; how to survive financially if you don’t have enough quarters for social security, avoid things like IRAs with 20% federal taxes taken when cashed in, or social security levies for federal debts. Long-term resisters spoke of weariness and facing changes in their resistance as they need to support ailing parents and work more or longer. The group asked that NWTRCC link to resources about how to deal with Medicare or social security questions. Tips and survival stories may also be sent to the NWTRCC office for publication.

Federal Deficits

According to the Treasury Inspector General for Tax Administration, as of December 31, 2011, 70 Federal agencies with 126 delinquent tax accounts owed approximately $14 million in unpaid federal taxes. In addition, 18 Federal agencies had not filed or were delinquent in filing 39 employment tax returns.
I started war tax resistance with my year 2000 taxes, which I still owed in the fall of 2001 when U.S. bombs started falling on Afghanistan. There are many ways to be a war tax resister (WTR), but I decided to go all the way and withhold all of my income taxes, while continuing to file. I never looked back and did it this way for 10 more tax years, usually including with my return a letter that I copied to my elected officials. I got involved in other ways too and helped to create NWTRCC’s film Death and Taxes a few years ago. However, eventually I decided I had to make a change regarding my tax situation.

For me, the change happened when I got married, and for the first time in my life started thinking and talking about buying a house and starting a family. My wife is a dedicated activist and antiestablishmentarian herself, but my debt to the IRS terrified her and was a deal-breaker for her, and to be honest, it was starting to concern me as well. I knew that many WTRs do it one way or the other, but the thought of trying to own property and having the tax man possibly ready to grab it away was worrying.

It took me two or three years to finally decide what to do, and in early 2011 I finally took steps to extricate myself, legally, from any problems with the IRS. I had racked up over $65,000 in taxes that I’d withheld from them but I’d heard about people that had made deals to pay some portion of their tax debt. I didn’t know exactly how this was done though. At the suggestion of Ruth Benn at NWTRCC, I bought the book Stand Up To The IRS from NOLO Press. It was helpful in laying out the basic procedure of submitting what’s called an “Offer in Compromise.” Basically there are two forms, form 433 and Offer in Compromise form 656. The first is basically a worksheet that documents all the income, assets, and expenses you have. Included in that is a formula that you then use to calculate from those numbers what your minimum offer needs to be. (This is the same form that’s used to calculate a long-term payment plan to the IRS.) Form 656 is used to make the actual offer according to those calculations.

After reading the NOLO book and looking over these forms, I felt like I still needed more information, so I went to talk to a CPA who was a tax expert. He told me that there’s an IRS web page that explains exactly what the maximum amounts are for the different expense categories on the form 433 – in other words, the IRS has certain standard numbers for monthly costs like rent, car expenses, food, etc. Some of these numbers you can simply claim you spend, without even showing any proof like receipts. For other categories, you need to be prepared, supposedly, to document your expenditures (more on that below). This list of allowed costs is called the Collection Financial Standards, and you can find it at irs.gov/Individuals/Collection-Financial-Standards.

From talking to the accountant and working through all the arithmetic, I realized that the details of your finances will determine whether it’s actually worth it to make an Offer in Compromise (OIC), and how much you’re going to save – that’s because the calculation is basically this: the IRS wants anything you have left over monthly after your essential expenses get paid for, multiplied by a certain number of months (depending on a couple different options that determine how fast you agree to pay them), plus the value of all the assets you own (up to, of course, the total amount that you owe). Yes, they’re pretty greedy, but from their point of you, that’s the government’s money (and of course, 50-plus percent of it is the Pentagon’s).

So, consequently, if you are thinking about stopping your resistance, the smartest time would be after a year that you didn’t make very much income, and/or before a year that you might start making more, as well as at a time when you don’t own a lot of valuables. Of course hindsight is 20/20, and also, as with all dealings with the IRS, you have to be honest about your income and assets, both present and predicted, or you might get in trouble for fraud.

I ended up needing to wait quite a while before I got a decision back from the IRS. First, a couple months after sending in my offer, I received a letter back saying they needed more time to research my case. A couple months later I got another letter saying the same thing. This kept happening, until about a year after my original offer, when I finally got a large packet from the OIC office in Memphis, containing a letter and a copy of my form 656 with some numbers changed. My offer was too low, they said, apparently because my stated income was too low. They came up with different income numbers because they used my previous year tax return to calculate my income rather than trust what I said I was making currently. However, they didn’t bother to ask for any further paperwork to back up what I claimed my expenses were, nor, to my knowledge, did they even look at my bank account balances or investigate my assets.

When I called to make sure I understood what was going on, the agent in charge of my case politely apologized for how long it’d had to wait. She said that they’d been overloaded with an unusually large number of offers because of the bad economy, and it usually didn’t take so long for them to reply.

As it happened, my timing of when I did it could have been better – but in the end the IRS accepted an offer from me that was about four
Impressions from SOAW

The annual vigil and demonstration at the School of Americas was held over the weekend of November 16-18. Despite the turnout being down again this year and our having fewer people to work the NWTRCC table than usual, the quality of interest seemed way up. We referred a lot of people to area contacts. Perhaps our having a workshop in the program lent some “legitimacy” to our position?

What we had to sell at our table we sold, including a Thoreau teaching kit, two Death and Taxes DVDs, and most of the booklets, buttons, and stickers. We gave out almost all of the free literature too. What’s left over I hope to sell at our Alternative New Year at Kings Bay Trident Base this year.

For the first time we held an introductory workshop, which was crowded and went well despite the late hour (9:30 - 11 pm on Saturday). We showed Death and Taxes, and Mary Regan and Jason Rawn facilitated the discussion. Jack Payden-Travers, Executive Director of the Peace Tax Fund said a few words about the campaign, and we heard from a newly elected member of the Board of Conscience Canada.

Thanks to Mary, Jason, David Waters, and Coleman Smith, Puppetsista extraordinaire, who was really promoting our next gathering in Asheville. Excitement is building for a great get-together next May.

—Robert Randall, Brunswick, GA

Elections!

There were a couple of NWTRCC friends running for office in the recent election. John Kefalas won his bid to become a Colorado State Senator. His time as a WTR had come up in a race a few years back. In Richmond, California, Marilyn Langlois ran for a city council seat and found that the opposing political forces, funded by Chevron, dug up evidence of her resistance and sent out a hit piece mailer that made her look like an irresponsible tax evader. She wrote an elegant letter in response, which said in part:

I have been a peace activist for many years, advocating reduced spending on militarization, weapons and warfare, and putting money instead into jobs programs to build healthy communities and eliminate poverty. I was a war tax resister after the start of the Iraq War, re-directing my federal tax liability to educational and social services organizations. ...I informed my congressional representatives of what I was doing and why.

You can read the full statement on Marilyn’s website, marilynlanglois.net. She did not win her race, but found the campaign rewarding in many ways.

Bodies on the Line

War tax resisters have been on the front lines of a number of drone protests, two of which came to our attention. Don Timmerman and Roberta Thurston and seven others, supported by Casa Maria Community in Milwaukee, Wisconsin, were arrested last April at Volk Field Military base, where soldiers are trained in the use of drones. At a court date in September they asked for a jury trial.

In October, 16 people were arrested outside the National Guard Hancock Field in Dewitt, New York, where predator drones are remotely controlled. They blocked the gates for 2 1/2 hours before they were arrested. Among the arrestees was Paul Frazier, a NWTRCC contact in Syracuse. See upstatedroneaction.org.

The 27th Annual New England Gathering of War Tax Resisters and Supporters took place October 26-28 at the Cambridge Friends Meeting and the Democracy Center in Boston. A panel presentation, “Does WTR Have a Political Future?” got everyone talking. We expect to present some of that discussion in a future issue of this newsletter, but you can find the transcript at nwtrcc.org/regional_local.php. Meanwhile (l to r) Joanne Sheehan and Clark Hanjian enjoyed hearing Juanita Nelson (center right) tell her stories. Minga Clagett-Borne keeps her hands busy while Jason Rawn listens carefully. Meanwhile, Rick Gaumer (back) provided the important service of meal preparation. We also saw a spectacular rainbow display! See photos at that weblink. Photos by Ruth Benn.
times my original offer, but still only about one-third of what I owed them – which means that I permanently kept from the military over $44,000, not counting the first year, which was further back than the 10-year statute of limitations. This is something I feel I can be proud of. And, after paying the agreed-upon amount in early August, the federal liens against me filed with the county have been cancelled. I’m now free to have my name on real estate.

As someone still very much opposed to war and the out-of-control power of the military-industrial complex, I’m not sure what’s ahead for me. I know that as a condition of my deal with the feds I must be on time and pay in full for the next five years of income taxes. Furthermore, they will keep any tax return amount I’m due for the 2012 tax year (but this will probably be minimal if anything, since I’m self-employed). Until then, and most likely after as well, I’ll need to use other strategies of resistance besides full withholding of my income taxes. There are certainly lots of other ways for me to work for a better, more peaceful world. Plus, I can always tell people what I think is an inspiring story to counter the fearful, misguided, and fatalistic assumptions that are so common about taxes and the IRS. I can say “I refused for 10 years, and they never came for me. They never threw me in jail. I stopped at a time and in a way of my own choosing.”

Steev Hise is a filmmaker, artist, brewer, and geek living in Tucson, Arizona. Find out more about him and his work and get in touch through his website, www.detritus.net/steev.
Business Decisions

The Coordinating Committee met on Sunday, November 4, and passed a new budget of $42,400, which includes keeping a social media consultant for a few hours a week. We did not make a decision about a new masthead for the newsletter, but you can expect a change soon. There was encouragement to promote the “wtr-s listserve,” an email discussion forum. To sign on, click on the black and red star on the left column of nwtrcc.org.

For practical but not political reasons we chose not to join U.S. Campaign to End the Israeli Occupation. We do not have funds for dues, and we did not have a volunteer to be the contact with the Campaign. NWTRCC’s membership in Conscience and Peace Tax International (CPTI) was accepted earlier in the fall by the CPTI board. The CPTI General Assembly meets during the biennial International Conference on War Tax Resistance and Peace Tax Campaigns, and we agreed that our representative to the conference, David Gross, would also represent us at the CPTI meeting in Bogotá, Colombia, in February.

It’s time to seek nominations for our Administrative Committee again. Current members are Jason Rawn (Maine), Kima Garrison (Oregon), Carlos Steward (North Carolina), and Rick Bickhart (Colorado). Alternates are Elizabeth Boardman (California) and Rob Stenger (Maine). After the May meeting, Jason and Kima will rotate off, and we will need to fill the two alternate positions. If you are interested or would like to nominate someone, please contact the NWTRCC office for more information.

Our next gathering and Coordinating Committee meeting is in Asheville, North Carolina, May 3-5, 2013. It will take place at the same time as an Iranian art exhibit that Carlos Steward is working on, so the program promises to be interesting. Mark your calendar and watch for details in the new year. With the growing expense of travel, the group agreed to consider virtual meetings – but first we hope to schedule the November 2013 meeting in New Orleans. Any contacts there would be welcome.

Finally, we are very grateful to our hosts for such a finely organized weekend. Our meeting facilities at Colorado College were excellent and also made our gathering accessible to students from the college. Hooray to all the cooks, drivers, and home hosts. And, an ever bigger Hurrah! to the activists there for everything they do to challenge the military-industrial-“intelligence” complex that surrounds them. Citizens for Peace in Space, Pikes Peak Justice and Peace Commission, and the Bijou community folks have held every type of demonstration at Fort Carson, Peterson and Schriever air force bases, NORAD, and the Air Force Academy for decades. In conjunction they have provided much needed services to people who are losing out to skewed government priorities.

Bill Sulzman points out that much of the focus now is on the new “chair force,” today’s “front line” soldiers who sit at desks and press buttons that kill humans thousands of miles away. Our weekend in Colorado Springs gave us renewed energy for the continued struggle. •

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presented him with a plaque and a new song, “Rockin’ Robert’s Resistance Rant.” There was poetry, a greeting from the National Campaign for a Peace Tax Fund, and then, that skit. See the photos and more at nwtrcc.org.

The gathering included a mini-conference, which began with a presentation by Carlos Steward from Asheville, North Carolina. He talked about his 17 months in federal prison camp on tax fraud charges, a case that developed before he met NWTRCC. Going to prison is unlikely for war tax resisters, but it is still a fear that keeps many from joining us. Carlos told of the drudgery of day-to-day life at the prison camp, although his work in the library and time in the ceramics studio helped him through. Discussion touched on experiences counseling GIs about their fears as they consider refusing military orders. Being introduced to a wider support network and talking with others in similar circumstances can transform fear to courage.

Workshops on Saturday gave us a chance to tell more personal stories and focus on specific organizing needs. Sessions included Revitalizing Local Groups, Aging and WTR, Banking and WTR, Frivolous Penalties, Mutual Aid/Alternative Systems, Budget Presentations and Deficit, and Social Media and Online Outreach. The notes for each of these sessions are on our website (nwtrcc.org/workshops_nov2012.php) or ask for copies by mail. Some topics will be covered in future newsletters also.
from that IRA, and then he gets his chance to tax you, while you are still kicking.

Horror of horrors, a quick calculation told me that my Social Security income, plus my forced IRA withdrawal, would throw me over the taxable income line—dragging me back into the company of war tax payers! And I thought I had them outfoxed!

Frantically casting around for ways not to help fund the unending U.S. wars of aggression, my partner and I consulted an accountant friend, a Quaker who was sympathetic to our cause. He identified two options to save me from the taxable vicissitudes of this fourth life. The first would be to join the ranks of active WTRs and refuse to pay a part or all of my owed federal tax. I honor those who take this option, but I have preferred to stay off Uncle Sam’s tax radar for a few decades now, by earning very little money and simultaneously not contributing as much as I otherwise would to America’s consumerist culture.

The only other option he found was for us to get married! He even offered to help us select our china pattern. The combined Social Security incomes that Louisa and I draw, plus my IRA income, would still keep us below the married couple minimum taxable level. So, after 31 years of cohabiting, we marched down to the courthouse and tied the knot.

We find it humorously ironic that for three decades we refused to get married, primarily because we don’t think the state has any right to sanction our union. We have felt that our commitment is a personal matter. But here we are: cornered and forced to get married after all these years.

It beats the hell out of helping the US to buy more weapons! And after a three-decade honeymoon, I guess we’re ready to cap it off with wedding bells. The last question: Where do we go now for a real honeymoon?

Geoff Huggins is an Area Contact for NWTRCC. He and Louisa Poulin live in Virginia.
Since 2006, in an act of civil disobedience, I have driven without a valid license. Three times that year the state of Minnesota declined to accept my driver’s license renewal application. My ability to drive safely had not changed. What did change was the Driver’s License and State Photo ID Application form. A new provision by the Minnesota Legislature requires all applicants to consent to possible service with our country’s violent forces.

I believe there are several Constitutional and other legal issues at hand. As is, the application form is defective, most egregiously in the required consent clause. I corrected my application so that I could in clear conscience sign the form without reservation.

In declining my corrected application, the Commissioner of Public Safety stated, “Minnesota statutes and rules do not allow an applicant to waive any sections of the application.”

Impacts

I am a self-employed computer consultant. For the past six years I have had no problem driving to and from my clients or for other purposes. Daily consequences are minimal. Judith, my domestic partner of 24 years, cashes my client’s checks for me (with a third party endorsement), something I cannot do without a valid government-issued photo ID. I am able to purchase life’s basics such as food, housing (Judith owns the property), health care, and renew our Auto Club membership (!).

Even though our automobile insurance company continues to renew our policy, they have written several years in a row requesting evidence that my driver’s license has been renewed. The letters conclude, “FAILURE TO PROVIDE THE REQUESTED INFORMATION MAY RESULT IN THE TERMINATION OF YOUR POLICY.”

We wrote back to the insurer asking how expiration of my driver’s license could result in termination of the policy, and whether the insurer was under duress in some way from the State of Minnesota or another entity. We have yet to receive a written response.

Concerns about travel and IDs arose as Judith and I considered attending a NWTRCC gathering. We contacted the NWTRCC office for information about flying without a valid form of government-issued identification and were referred to Ed Hasbrouck, who works with The Identity Project on travel and ID requirements (see papersplease.org). Ed responded that flying without an ID happens all the time and gave us information about what to expect and how to proceed.

On Tuesday, November 6, Minnesota voters had to decide on a State