WTRs Gather at Earlham College

By Ruth Benn

War tax resisters, supporters, and newcomers enjoyed a weekend full of conversation and information-packed lectures at Earlham College in Richmond, Indiana. Earlham is a liberal arts college informed by a tradition of Quaker values, so there was more than usual interest in the history and current practice of war tax resistance in the Society of Friends.

Our host was Lonnie Valentine, the Trueblood Professor of Christian Thought and Professor of Peace & Justice. He was a war tax resister because of the Vietnam War and continues to support resisters along with doing academic research on the topic.

On Friday afternoon Lonnie gave the Trueblood Lecture on “Quakers and the War Tax Concern: Unfinished Business?” His historical overview recapped the struggle the Society of Friends had when trying to determine a position on war tax resistance. An eventual compromise (to resist explicit war taxes, but not taxes “in the mixture”) proved unsatisfying and unstable and was challenged by John Woolman and others. Lonnie believes that radical societal change can only come about if the powers that be are undermined on
We are grateful to each of you who has or will respond to our November fund appeal and for recent contributions and dues payments from:

Madison Area Alternative Fund (a monthly pledger)
Mennonite Central Committee
Michiana War Tax Refusers
Pioneer Valley War Tax Resistance
Southern California War Tax Alternative Fund
For honoraria from
Gandhi Institute and the Farmington-Scipio Conscience and War Committee, a western/central New York Regional Quaker committee
Earlham College School of Religion

Counseling Notes

Charitable Giving

Many filers in our network use charitable donations to lower the amount of taxes owed. Newcomers often ask if donating to charities can offset all taxes due. NWTRCC’s Practical #5 on Low Income Simple Living has a good explanation about this:

Is it possible to earn as much money as you would like and then donate enough to charity that you no longer owe income tax? In general, no.

For one thing, the tax deduction for charitable giving is typically limited to 50% of your adjusted gross income (for some charities, the number is lower—20% or 30%; Congress has been known to temporarily lift these limits, for instance to encourage charitable giving after Hurricane Katrina in 2005). “IRS Publication 526, Charitable Contributions” has more details.

Also, the tax deduction for charitable giving is one of the itemized deductions, which means that in order to use it you lose your standard deduction. For this reason you may have to donate several thousand dollars to charity before you begin to lower your tax at all.

And because you subtract your itemized deductions after you calculate your adjusted gross income, you cannot lower your adjusted gross income by donating money to charity. For this reason, additional charitable deductions will not help you qualify for any tax credits that require you to have a lower adjusted gross income (like the Retirement Savings Tax Credit).

Sharing at WTR Workshops

War tax resistance workshops at the November gathering included a basic “how to” and time to share experiences and information that add to our counseling body of knowledge. We don’t always have specific answers but comparing practices and consequences helps. Some of the topics that came up include:

Letters — There seemed to be general consensus that for those who file and refuse to pay IRS notices are coming faster, sometimes within a month of filing.

To open or not — Some resisters pile up IRS letters unopened (or even sail them into the circular file). In these workshops more people tend toward opening them to find out where they stand with the IRS. For many there’s a lot of stress when an IRS envelope (or multiple envelopes) arrives, but it’s usually not the “worst case scenario” feared. Some feel stronger if they can open the letters at counseling sessions or in support group meetings.

To reply or not — Some resisters reply to every letter from the IRS with a copy of the letter they sent with their 1040 or a restatement of their position. Others never respond. The results are generally the same, although NWTRCC has been warning those who reply that the frivolous penalty includes a phrase about “frivolous correspondence” with the risk of a penalty up to $5,000. One resister said he replied to all IRS letters for years until he started getting the warning letters about frivolous correspondence.

Many Thanks

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Network Updates

The Network List of Affiliates, Area Contacts, Counselors, and Alternative Funds is updated and 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.

In Memory

Condolences to Joan Braun and all the family of Henry Braun, a longtime war tax resister who died in October at his home in Maine. Read about his interesting life at dailybulldog.com/db/obituaries/henry-braun-1930-2014, where you will also find links to some of his poetry.
October 1, 2014, I had a Skype chat with Enric Duran, an extremely active organizer in the Spanish tax resistance and collective economy movements. Enric is a key organizer of Derecho de Rebelión (Right of Rebellion), a movement about which David Gross has reported to us before (MTAP, Oct. 2013). Derecho de Rebelión arose in response to the Spanish government’s prioritizing of foreign debt over the provision of public services. The movement has created Offices of Economic Disobedience in cities around Spain, which have open hours and various activities to provide advice and encouragement to people considering tax resistance.

Enric says that the Derecho de Rebelión movement was influenced by prior anti-militarist tax resistance, but that their work is not only make tax resistance because of [anti-militarism], but because a lot of related topics where we [don’t] agree with the government, especially the percent of debt the government is sending to the banks, before maintaining the social services and work the people need. We have these kinds of tax resistance from three years, 2012 and 2013 and 2014, and there are groups working on this in different cities in Spain, like Madrid, Castellón, Barcelona, Mallorca…

Like resisters in the U.S., tax resisters in Spain may practice complete tax resistance, not just refusing to pay the military portion. Resisters of all kinds are redirecting taxes to create self-managed cooperative alternatives to government and banks, taking their efforts out of pre-existing institutions altogether:

[The Catalan Integral Cooperative] is working on a tax resistance… with an indirect [value-added] tax that comes with every bill. And we are using this to make internal distribution [of money] between all the projects and all the priorities that exist inside the cooperative.

The Spanish movement is not without its issues:

One problem … is that in Catalonia, a lot of people are already out of the system… so they can’t be tax resisters… Mallorca may have more success in this action, because they are more inside the system, but we are more out of the system, so we don’t have people that pay this tax.

He also identifies the importance of group action and support to a successful tax resistance movement:

People need to feel that we are a group and have support to do it… It’s a difficult topic because in general, a lot of left movements are forced to where we are with the paying of taxes, to have more taxes for the public budget. We are taking another way to self-manage these taxes, and sometimes it’s difficult to get more support at this level.

What’s next for the collective movements in Spain?

Well, in fact, what we are trying to do, is attain more independence and more free[dom] from the banking system, so for us the disobedience is a part of the building of the alternative economic system. We are working to retain more out of the system with different tools at the economical level that we can use for cash in, for cash out, for payment, to have less necessity of the banking system.

The new website, Fair.coop, is part of those efforts, featuring the Faircoin cryptocurrency (like Bitcoin, but focused on collective needs), Faircredit, Fairsaving, and Fairfunding programs. It is truly an enormous effort, and they continue to seek involvement from groups around the world. Presently very few people from North America are involved. Anyone who signs up with Faircoin can deposit money in the system. As the system becomes more robust, funds will be available for loan to cooperative initiatives, in addition to the savings and funding schemes that allow people to keep their money away from traditional banks.

Tax resistance and cooperative movements in Spain are working hard to develop a revolutionary, nonviolent, independent economic system. I look forward to seeing what the Derecho de Rebelión and Fair Coop movements are able to accomplish.

Erica Weiland lives in Seattle and is NWTRCC’s Social Media Coordinator.
You Can’t Take It With You

A year ago Don Kaufman reported seeing a Bethel College production of the George S. Kaufman and Moss Hart comedy, “You Can’t Take It With You.” Perhaps Don’s enthusiastic review inspired the current revival on Broadway, and this editor and partner enjoyed it too—especially the character “Grandpa,” who did not file taxes. Here’s dialogue from a meeting with Grandpa and IRS agent Henderson:

Grandpa: Suppose I pay you this money—mind you, I don’t say I’m going to do it—but just for the sake of argument—what’s the Government going to do with it?

Henderson: What do you mean?

Grandpa: Well, what do I get for my money? If I go into Macy’s and buy something, there it is—I see it. What’s the Government give me?

Henderson: Why, the Government gives you everything. It protects you.

Grandpa: What from?

Henderson: Well—invasion. Foreigners that might come over here and take everything you’ve got.

Grandpa: Oh I don’t think they’re goin’ to do that.

Henderson: If you didn’t pay an income tax, they would.

How do you think the Government keeps up the Army and Navy?

Grandpa: Last time we used battleships was in the Spanish-American War, and what did we get out of it? Cuba—and we gave it back. I wouldn’t mind paying if it were something sensible.

New England Gathers

The 29th annual New England Gathering of War Tax Resisters and Supporters was held October 3–5 at The New School in Kennebunk, Maine. Jason Rawn, organizer for the weekend, reported that there were about 15 attendees for the full weekend and others for part of the time. One of the highlights was a reading of “Project Unspeakable” (projectunspeakable.com), a play inspired by James Douglass’ 2010 book, JFK and the Unspeakable. The reading was open to the public and drew in new faces. Another highlight was the presentation by CodePink activist Lisa Savage, titled “How A Nice, Middle Class Girl Became A War Tax Resister.” Lisa talked about family influences, how she came to be an antiwar activist “but still paid my taxes,” and the bump in the road that led her and her husband to stop writing the full check to the IRS. Read the talk on her blog, went2thebridge.blogspot.com, or ask for a copy from the NWTRCC office.

This gathering included new participants who commented on finding renewed strength by being together with other resisters. You’ll
have a chance to join them next year for the very special 30th New England Gathering, October 16-18, 2015, at Pioneer Valley Co-Housing in Amherst, Massachusetts.

Where We’ve Been

- In September, Elizabeth Boardman spoke about war tax resistance from the stage at the 17th Annual Progressive Festival in Petaluma, California. She, Anita LaFollette, and other Sonoma County Tax Resisters also had a literature table.
- As part of the October Keep Space for Peace Week actions, Jason Rawn joined the Maine Walk for Peace & Sustainable Future led by Nipponzan Myohoji. Jason says, “Got to do a mini-talk on WTR one night, and talked a lot about WTR 1 on 1.” During the walk he found the “We Only Have One Planet” card to be most popular.
- Anne Barron and Cathy Deppe tabled at the October 16-18 Peace and Justice Studies Association Conference in San Diego, California. They found particular interest from the students who passed by. They are planning to participate in a January gathering in Irvine, California, called to bring together peace and justice activists and strengthen organizing in the region.
- Kima Garrison took NWTRCC cards to the October Bioneers Summit Conference in San Rafael, California. She says, “I set out the flyers and leaflets/cards on tables throughout the conference center....I’d have to say it was a big hit, as there were just a handful left by the end of the weekend (literally fewer than 15). Of course, this group was ‘the choir’ but I hope it brought awareness as to what their tax dollars are supporting and led more to the website on their path to WTR!”
- Ruth Benn joined upstate war tax resister Tom Joyce in facilitating a “War Tax Witness” Workshop October 24-25 at the Gandhi Institute in Rochester, New York. A few attendees were new to war tax resistance and others wanted a follow up to a February workshop that inspired them to resist for the first time in April 2014.
- Robert Randall coordinated the crew that tabled at and participated in actions at the November 21-23 School of the Americas Watch Vigil to Close Fort Benning in Georgia. Gary Erb put in a lot of tabling time, and Jason Rawn, Becky Pierce, and Clare Hannah all helped. Robert says, “I thought we had a good weekend despite the poor weather and the constriction of our time at the Fort Benning gate. Fewer people came by the table, because there were fewer people at the event, but those who did stop by seemed more genuinely interested and, if not outright committing themselves, at least asked good questions.”

If you would like to see your name on a similar list, let us know where you’re headed and we’ll get you some literature to take along!

Online

David Gross was interviewed for an article in the online version of The Atlantic, posted November 12, 2014. “Can Quitting Your Job Help Stop War?” by Alana Semuels leads in with, “David Gross lives off of $20,000 a year in order to avoid paying federal income tax, which funds military action he is morally opposed to.” The author interviewed the NWTRCC activist and author of 99 Tactics of Successful Tax Resistance Campaigns and wrote in significant detail about why he quit his high-paying job after the U.S. invaded Iraq and briefly describes other activists who have chosen simple living. Since this is written during “shopping season,” we will add the end quote of the piece:

“The mass of men lead lives of quiet desperation. What is called resignation is confirmed desperation,” Thoreau wrote. “Most of the luxuries, and many of the so-called comforts of life, are not only not indispensable, but positive hindrances to the elevation of mankind.”

—thetheatlantic.com/business/archive/2014/11/can-quitting-your-job-help-stop-war/382648/?single_page=true

Also online:

- “How A Nice, Middle Class Girl Became A War Tax Resister,” a talk by CodePink activist Lisa Savage, can be read on her blog, went2thebridge.blogspot.com (Oct. 5 posting).
- “The Root Injustice, & A Real Way Forward to a Sustainable Society” by Colin Denny Donoghue, posted on his blog, colindonoghue.wordpress.com. His anarchist analysis discusses taxes and tax resistance with reference to NWTRCC.

Outreach Cards

Last year NWTRCC’s Strategy Committee committed to producing some new outreach materials. The group wanted to make a special effort to reach activists in the environmental/climate change community. Background text is online at nwtrcc.org/environment.php, along with links to a half-page and quarter-page flyer you can print out yourself. The “One Earth” graphic is on a 4” x 6” color postcard with a blank back, which you can mail to friends 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!

To order cards contact NWTRCC, PO Box 150553, Brooklyn, NY 11215, 800-269-7464, nwtrcc@nwtrcc.org. Other resources are available online at nwtrcc.org/publications.php, where you can pay online through Paypal.
multiple levels — economically, militarily, politically, and ideologically — and thinks that today peace-minded Quakers need to become more “militantly nonviolent” if they want to recapture the way in which their movement was once a real threat to the status quo.

After dinner, Joanna Swanger, Director of Earlham College’s Peace and Global Studies Program, gave the opening convocation on the subject of “Strategizing for Social Change in 21st Century America.” She said that to wage an effective movement now, we need to “historicize the present.” Rather than talk about “what will work,” look at past movements and ask what won’t work anymore. She feels that social change activists need to reckon with three current situations and address them together: entrenchment of the right; anti-intellectualism, which makes it impossible to challenge anyone presenting questionable information; and, primacy of the visual image that undermines reliance on persuasive arguments. In peace studies, Swanger sees a split between theory and practice: practice is too often beyond the purview of theory, and theorists ignore what is learned from practice. Each realm suffers in its isolation from the other.

A variety of workshops filled the day on Saturday and presenters came from across the country:

- Jack Payden-Travers, Director of the National Campaign for a Peace Tax Fund, gave a workshop about the legislative effort to establish a conscientious objector status for taxpayers.
- Maria Santelli, Director of the Center on Conscience and War, provided an informative session on Military Counter-recruitment and Support for Conscientious Objectors. Maria and Jack, both from Washington, DC, combined for a workshop on conscientious objection to the military and taxes for the military.
- California war tax resister David Gross has edited a number of books about tax resistance including American Quaker War Tax Resistance. He led a session on that topic.
- Longtime friend David Zarembka was in the U.S. from his home base in Kenya and led a workshop on the militarization of U.S. foreign policy in East Africa and nonviolent responses. Find the audio for this talk on our website or ask the office for a transcript.

Other workshops covered all levels of war tax resistance with time for Q & A. Erica Weiland continued our interest in “economic disobedience” in two workshops, discussing the movement in Spain, Strike Debt in the U.S., alternative currencies, and cooperative communities.

Nominations Needed

WTRCC’s Administrative Committee (AdComm) is made up of four full members and two alternates who give oversight to business operations, help plan for the two gatherings each year, keep in touch with consultants, and meet face-to-face or by phone four times a year. We are seeking nominations to fill one full position and two alternates. New members will be selected from nominees at the May 2015 Coordinating Committee meeting. If selected, members serve as alternates for one year and full members for two years. Full members have travel paid to the meetings. Qualifications include an interest in being part of WTRCC’s decision-making structure and a desire to help promote war tax resistance. Diversity considerations (geographic, gender, ethnic, etc.) are involved in selecting new members. Self-nominations are welcome, and affiliate groups should make a special effort to offer nominations. Contact the WTRCC office (800-269-7464) for more information. Nominees will receive a letter with further details. Deadline for nominations is March 16, 2015.

Attorney Peter Goldberger spoke on “What Does the Supreme Court’s Hobby Lobby Decision Mean for War Tax Resisters?” The first part of his talk defined conscientious objection in relation to laws and legal status over the decades, followed by a summary of religious freedom arguments in the Supreme Court that led to the passage in 1993 of the Religious Freedom Restoration Act (RFRA).

In June 2014 the Supreme Court decided in favor of the Hobby Lobby company’s objection to certain contraceptives covered by the Affordable Care Act. The ruling allowed that closely held corporations do have rights to the free exercise of their religion. Peter has given the Hobby Lobby decision a lot of thought and found some interesting angles with which a new case might be brought forward:

- In past WTR cases, courts have assumed that the government could not accommodate the beliefs of conscientious objectors to military taxation without “chaos” breaking out. It would be too onerous for the government to accommodate such objectors. The Hobby Lobby decision suggests that a broader accommodation is possible.
- Congress has set a narrow definition of legal conscientious objection to military service, requiring applicants to be against all war. The language of Hobby Lobby suggests a new RFRA standard that may force the government to accommodate more varieties of religious conscientious objection, including tax refusal.
- Hobby Lobby decided that corporations can, under some circumstances, have some rights of their own under the RFRA. This may be a way to ask the Court to revisit a case similar to that of Priscilla Adams, a war tax resisting employee of Philadelphia Yearly Meeting (a Quaker corporation). PYM went to court to try to gain the right not to have to withhold taxes from her salary, which forces them to participate in violating her conscience.

continued on next page
That is a very cursory summary of Peter’s talk, which many of us left saying “I'm going to have to listen to that again.” We expect to have a recording online before too long and a transcript of the talk available from the office. We'll link to all the recorded talks from our home page, or contact the office for transcripts. (If you would like to help with transcriptions let us know!)

**The Business of NWTRCC**

Sunday morning of our gatherings is reserved for the National War Tax Resistance Coordinating Committee (CC) meeting. The November meeting includes setting objectives and passing a budget for the coming year along with the twice yearly opportunity to consider proposals that have come in, hear reports and ask questions of the Coordinator, Ruth Benn, and Social Media Consultant, Erica Weiland, and such. (Complete minutes and links to photos and other reports are at nwtrcc.org/meetings.php.)

The 26 participants who stayed for the meeting included individuals from national and local affiliates, including Mennonite Central Committee, Southern California War Tax Resistance, Michiana War Tax Refusers, and Madison Area War Tax Resistance.

Proposals must be submitted a month before the meeting, and we dealt with three:

- that one of our two meetings be “virtual” rather than gathering in one location. The group decided to continue to hold in-person gatherings but to make more effort to stream or open a phone line to at least some parts of the weekend and business meeting. The next gathering is May 1-3, 2015, in Milwaukee, Wisconsin.
- to change a sentence in NWTRCC’s statement of purpose to specify that “the thrust and focus of NWTRCC’s publications shall be the unconscionability of participation in or support for the war machine.” This proposal did not pass, but arose from language on the environment webpage, nwtrcc.org/environment.php, and related literature, with a concern that our mission was drifting. Back-ground to this proposal was presented in the Oct./Nov. newsletter, and meeting minutes fill in the discussion.
- increase social media hours and consultant pay. The group agreed to a 2.5% cost-of-living raise for both consultants, and Erica’s hours were increased from 10 to 13 hours per week (defined by budget constraints) with a check-in at the Administrative Committee (AdComm) conference call in February and our May meeting.

NWTRCC’s Objectives for the year cover everything from tax day organizing to production of this newsletter, responding to counseling questions, and updating the website. Additional emphasis was put on getting more people out to table at events and conferences, looking into coordinated tax day actions in 2016 (a committee is forming; please contact the office if you are interested), promoting regional gatherings, creating one e-book from our complete practical series, and finding ways to measure success in social media outreach.

We passed a balanced budget of about $50,000, using more of the past grant money from Craigslist to increase the social media work, update the website, and give more of our literature free to local activists and for tabling.

NWTRCC is an official ally of the US Social Forum, and two USSF events are planned for 2015: one in San Jose, California June 24-27, and the other in Philadelphia June 25-28. A third is to be held in Jackson, Mississippi, at about the same time. We hope that some of you will participate with us in these events.

A very big thanks goes out to Lonnie Valentine for hosting the weekend — and an even bigger thanks for securing a grant that helped cover many of the expenses for the weekend. We are very grateful for this generous support of NWTRCC.

This report was put together with cribbing from David Gross’s blog entries from the weekend, sniggle.net/TPL/index5.php?entry=08Nov14 and 09Nov14. See the business minutes with links to photos and other reports at nwtrcc.org/meetings.php.

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**Counseling Notes** continued from page 2

**Collection** — some feel that collection is more aggressive. One IRS letter now includes in its headline that “Your state refund may be seized” if you don’t pay up. This is not a new procedure, but it is a new, more demanding headline. You can adjust your quarterly filing or W-4 form to avoid overpaying state taxes; checking off “apply my refund to next year’s taxes” may also prevent IRS seizure of a refund.

**State Taxes** — For various reasons (death penalty, national guard, etc.) some resisters also refuse state taxes. There was general agreement that the states are far more aggressive at collection than the federal government. NWTRCC only focuses on federal taxes, but local groups and counselors may have information on state revenue office procedures.

**Investments and Loans** — For those trying to keep savings from seizure and finance good work, some make loans to community funds that help many valuable projects; ask friends for ideas or search online. Loans, like any asset, can be seized for tax debts, but no-interest loans avoid annual reporting to the IRS.

**To sign or not to sign** — One resister filed but did not sign the 1040 form for political reasons. Despite the fact that the IRS accepted the numbers on the form and cashed the check for the portion of taxes being paid, a fine of over $500 was imposed for “failure to file.” The resister returned a signed form and appealed the penalty, which, happily, the IRS lifted.

These workshops, aka, sharing sessions, highlight what one resister stated: “Isolation makes it hard to resist. We can be braver when we are with a group.” If NWTRCC can do anything to help you form a support group in your area, or strengthen a local group, please contact the office.
Deepening a Friendship

By Peg Morton

It is a joy to discover that someone I have admired for a long time is a war tax resister. This came to my attention through a mailing from the War Tax Resisters Penalty Fund (wtrpf.org). Through the Fund we can learn from, be inspired by, as well as hopefully be helpful to resisters who are caught in the tangled web of IRS debt. I am offering a vignette about one of these resisters and hope that other vignettes will be forthcoming.

John Lindsay-Poland experienced an IRS levy with penalties and interest of over $4,000. He applied to the Penalty Fund, which has been helping to return to him the amount equal to the penalties and interest he incurred.

I met John through his work with the Fellowship of Reconciliation (FOR) where he was Co-Director of the Task Force on Latin America and the Caribbean. (He stepped down a few months ago, and the Task Force has been dissolved as FOR moves on to other focuses.) A few examples of the work of the Task Force included its effective support of the people of Puerto Rico as they struggled nonviolently to get the U.S. Navy out of the island of Vieques. The Task Force provided nonviolent accompaniers to live at a small, isolated farm settlement, La Union, part of the Peace Community San Jose de Apartado in Colombia. The peace communities in Colombia reject allegiance with any of the armed groups that surround them, and they have been subjected to massacres and assassinations by guerrillas, paramilitaries, and the Colombian army. The accompaniers are now an ongoing protective presence.

In the course of his work, John became an expert concerning the United States militarization of Latin America and has been effective in working to educate and to act in the broader arena.

For my part, and I believe that of many others, I profited over the years by the informative newsletters that the Task Force sent out to donors and supporters. In addition, in 2006, I was able to travel with a wonderful FOR delegation to Colombia, and specifically to La Union at the time of a commemoration of a massacre.

It has been a joy for me to have known John and to have been able to support the work of the Task Force through donations. Now I support John and others through the WTR Penalty Fund.

Contact the fund at WTRPF, 1036 N. Niles Ave, South Bend, IN 46617, or fill out the registration form at wtrpf.org.

Peg Morton is active with Taxes for Peace Not War! in Eugene, and is the author of an autobiography Feeling Light Within, I Walk: Tales, Adventures and Reflections of a Quaker Activist, which is available from FGC Quaker Books, among other vendors.