

Part 2 of Court Case Doc - Apr-Dec 1985

This booklet is an effort to capture some of the events that took place during 1985 when the U.S. Government decided that Larry Bassett deserved a bit of special attention for his actions as a war tax resister.

I became a telephone war tax resister in the early 1970's, but it was not until 1980 that I had the courage to resist the federal income taxes that I owed. I was able to overcome that fear just as I was eventually able to overcome the fears of jail in 1985; with the help of many supporters.

It is important for me to say that I do not object to income taxation. In fact, I support a steeply graduated income tax. My problem arises with my awareness of what such a large part of our federal income taxes goes to: the military. My work in the human service field during the 1970's gave me ample evidence that we have many needs to be met in this country. The commitment of so much of our resources to increasing militarization is killing people each day, even if the bombs never are used.

Would I do it again? Yes, I think so. I learned a lot in 1985. I received a lot of support to help me through a sometimes tense period of time. I felt that I was acting for many people and felt the strength of their support.

-Larry Bassett
May 1986

Bassett Defense Fund
30 Pine Gate
East Patchogue, NY 11772
April 5, 1985

Dear Friends,

I am writing to bring you up to date on Larry Bassett's war tax resistance court case, to tell you our plans for the future, and to announce the formation of a legal defense fund for Larry.

There have been several developments in his case since Larry last wrote you. The Court Order was finally served on March 5th. Larry has not cooperated with the terms of the Order which required him to give the IRS information on his financial assets within 20 days. He has decided, however, to take Judge Weinstein's advice to seek legal advice.

After phone calls to several lawyers around the country and a meeting in New York with three lawyers who are interested in representing Larry in this case, we have decided to go ahead with a legal defense based on First and Fifth Amendment rights. If the climate seems right and an appropriate lawyer can be found, we may also argue the case on International Law grounds. The six lawyers we are now working with feel that Larry's case has a very good chance of receiving a favorable decision from Judge Weinstein based on one or more of these positions.

We both feel there are important factors in deciding to pursue a legal defense. We felt that if this case could benefit the war tax resistance movement and efforts to achieve a more peaceful and just world, we would proceed with the case.

There are several ways we think this case could benefit the movement. We think it offers the opportunity to interest and involve more lawyers in war tax resistance cases. Three of the six lawyers working with us have never been involved in war tax resistance cases before. Many other lawyers that Larry called were interested in the case. We also believe that taking the case back to court will enable us to continue to build support from people who have never been involved in war tax resistance before. The support Larry has already received from such people has made his experience a much more positive one than it might have been otherwise. We are not trying to convert anyone, only to let people know that their support strengthens our statements as war tax resisters.

There is no doubt that keeping the case open will increase publicity. There has already been a good deal of publicity both locally and nationally. We think Larry's case will continue to be of interest to the press. Publicity is one of the main ways we let other people in this country know about refusing to pay taxes to support a military system that threatens the world.

We also think that this case could be an important way to use the legal system to establish moral precedent. If we don't take the opportunity, how can we expect others to? Since the laws of this

country are supposedly based on moral principles, it is our responsibility to make sure those principles are upheld in our courts. We especially hope that the results of the case (whether we win or lose) will have a positive application for other war tax resisters.

And finally, we feel this is another opportunity to challenge the government's escalating arms race and military spending. The courts are, after all, a part of the government, and it is the U.S. government that has brought suit against Larry.

However, this court case is going to cost some money. The lawyers are willing to work at much less than their usual rate, but they do need some compensation, and we anticipate a few other expenses such as postage, phone, and copying costs. We estimate that the cost will be between \$2,000 and \$3,000. We have set up the Bassett Defense Fund for concerned people to contribute financially to help support this effort. If you are able, we would greatly appreciate your contribution to enable us to share the financial burden of a court case. Contributions can be made out to and sent to the Bassett Defense Fund, 30 Pine Gate, E. Patchogue, NY 11772.

We continue to appreciate and depend on your support. Larry's court file is so full of letters to Judge Weinstein from supporters we are overwhelmed. And the letters we have received from many of you have been real spirit lifters. Thank you so much!

Peace,

Kathy Levine

We hope to see many of you at the hearing to show the extent of support for war tax resistance. Once again, however, we would urge you to call 516/654-6227 before coming (especially if you are coming any distance) to confirm that the hearing has not been changed. (We will leave a message on the answering machine so you can call at any hour or at the last minute to check the status.)

Thank you for the support that each of you has offered in the past months. I am looking forward to seeing some of you in person on the 14th.

Peace,

Larry

Letters to:

Re: USA v. Bassett CV-84-4998
Chief Judge Jack Weinstein
United States District Court
225 Cadman Plaza East
Brooklyn, NY 11201

Directions: From Long Island: LIRR to Flatbush; subway - M train to Borough Hall/Court Street. From New York: 7th Ave. or Lexington Ave. train to Borough Hall/Court Street.
U.S. District Court is on Cadman Plaza East at Tillary and Court Streets

In faith and solidarity,

Richard H. Friedman
Richard H. Friedman

PRESS RELEASE
For Immediate Release
March 28, 1985

For More Information:
Kathy Levine or Larry Bassett 516-654-8227

WAR TAX RESISTER TO ASSERT LEGAL RIGHTS OF CONSCIENCE IN COURT

This April 15th Larry Bassett will be openly refusing to pay his federal income taxes for the fifth year to protest war and the escalating arms race. Bassett, age 38 of East Patchogue, NY, says, "I have chosen this course of nonviolent, civil disobedience because I feel a strong sense of personal responsibility to do what I can to stop the arms race. The bombs we are building today are killing people even if they are never used because they represent tax money that should be used to meet basic human needs."

As a result of his war tax resistance, Bassett is being prosecuted by the U.S. government in Federal District Court in Brooklyn, NY. At an initial hearing on January 31st before U.S. District Court Chief Justice Jack Weinstein, the Internal Revenue Service tried to force Bassett to provide information that would enable them to forcibly collect the more than \$1000 in federal income taxes he has conscientiously refused to pay. Bassett refused to provide that information in spite of threats of jail for contempt of court.

In a statement to the court, Bassett said, "I ask you to consider the moral issue rather than the legal one. I have stated my inability to pay my taxes to kill. I will not give information to the Internal Revenue Service that could allow them to forcibly collect the taxes that I have refused to pay. I feel that U.S. military spending priorities are morally wrong. Cuts in human service spending to fund a massive military build-up have created human suffering and a world that is militarized to a point of potential self destruction. I cannot support those priorities with my tax money."

Bassett has appealed to his U.S. Senators Patrick Moynihan and Alfonse D'Amato and Representative William Carney for their assistance. He has asked them to help him as he is forced to choose between following his conscience and going to jail.

Encouraged by friends and supporters in the war tax resistance movement, Bassett has also decided to make legal arguments to the Court regarding his rights to maintain his conscientious position of war tax resistance. Supported by a legal team that includes Mitchell Gittin (Brentwood, NY), Cora Glasser (Centereach, NY), Peter Goldberger (Los Angeles, CA), Harry Kresky (New York, NY), Vicki Metcalf (Colorado Springs, CO), and Jay Rosner (Philadelphia, PA), Bassett is expecting to establish his legal right to maintain his moral position based on First and Fifth Amendment rights as well as International Law.

A legal defense fund has been established to assist with the expenses of this case. Donations are being sent to Bassett Defense Fund, c/o Kathy Levine, P.O. Box 2236, East Patchogue, NY 11772.

Anti-War Activists Call For Tax Protest

By Susan Jaffe

APRIL 15TH IS "TAX DAY," the deadly deadline when most Americans dig deep into their pockets and pay off Uncle Sam for another year. But not all U.S. citizens pay their tax bills. Some don't have the cash, many simply would rather keep the money for themselves, and others just forget to file. There is though a small but tenacious nationwide movement of individuals and organizations that have chosen to withhold their payments for a completely different reason: they don't like the way the government is spending their tax dollars, and they've decided to risk going to jail rather than contribute to the country's massive military buildup.

Those working under the broad flag of the war tax resistance movement say there are more than 300 organized groups and anti-tax resisters from coast to coast advocating non-payment of federal income tax as a form of political protest. By late most of the organized anti-tax effort has come from leftist, anti-war, religious and humanitarian groups. According to the year-old New York-based Women's Tax Resistance Association group the current federal tax "bill" is heavily weighted toward military and other war-related expenditures. The group says that 43% of Federal tax revenues go toward current military spending, 20% for past military debt, 20% human resources, 10% for "general government spending" and 7% for physical resources. Infuriated that such a large portion of the federal budget is geared toward preparing for violence instead of promoting peace, many Americans have opted for personal civil disobedience—donating or loaning their tax money to organizations or agencies working toward peace-oriented goals and causes.

Though it is not legal to satisfy your tax debt by making payment to an alternative recipient, Congress has been considering enacting just such a program for more than a decade. The Peace Tax Fund Bill (S.880 H.R.4897) was originally introduced in Congress in 1972 by Democrat Ronald Dellums of California to allow taxpayers to pay a percentage of their tax payments into an alternative fund to be used only for peace-related purposes. The legislation has kicked around Congress for some twelve years receiving only lukewarm support from lawmakers. Kathy Levine, director of Long Island's National War Tax Resistance Coordinating Committee (NWTCCC) says the bill is being reworded to "have a greater mass appeal but not be diluted," and claims at least fifty legislators already back the measure.

Although not yet law, numerous excise accounts (called "alternative funds") for tax resisters have already been set up to supervise the collection and distribution of withheld taxes. One of the largest, organized by the Conscience and Military Tax Campaign of Ballport, has since 1979 attracted nearly 6,000 resisters who have paid more than \$250,000 into the fund.

The interest it earns used to fund aggressive and anti-war causes. The Internal Revenue Service has played down the significance of the tax re-

sistance movement, saying it is having little impact on the overall tax collection situation. IRS spokesperson Larry Bassett told WLT that out of the 101 million tax returns to be filed this year only 38,000 will hold back or protest paying for a variety of political reasons (more than 20,000 are estimated to be a protest

against military spending). Bassett says this figure compares with 48,000 resisters recorded in 1981 when the movement "peaked," and characterized its present level of effectiveness as minimal. In the last six years, the IRS says, more than 30,000 resisters have had their cases worked out through civil penalties, while

a total of 713 signatories have been criminally prosecuted and served jail terms. Tax resisters have disputed the IRS's claim that the movement is on the wane—Ed Hadenmann, a long-time anti-war activist with the War Resisters League in Manhattan, says the government has treated the numbers.

"The tax resistance movement is here

Larry Bassett— War Tax Resister

By Susan Jaffe

IT'S NOT ENOUGH, ACCORDING to Larry Bassett, to support a nuclear freeze, vote for peace resolutions, or go to a protest demonstration every spring. It doesn't make sense to do all that and then pay taxes so that the Reagan administration can build more nuclear bombs and help dictators in Central America. Bassett puts his tax money where his beliefs are—he doesn't pay. Instead of funding the Pentagon's budget, he has been contributing an amount of money equal to his taxes to various peace groups and needy friends since 1980. Bassett, 30, is the father of two young sons, lives on Long Island, and works at the National War Tax Resistance Coordinating Committee in East Patchogue, New York.

The IRS doesn't appreciate Bassett's convictions and has asked him to pay up or hand over financial information so that the IRS can take what he owes out of his bank account or other assets. After refusing to comply, the IRS went to federal court to obtain a court order forcing Bassett to supply the financial records.

At a January 31 hearing in Brooklyn, federal district court Judge Jack Weinstein told Bassett to obey the IRS. Everyone can't refuse to pay taxes just because they disagree with what the government does with their money. The judge told Bassett to think it over.

On March 8th Bassett received an order issued by Weinstein requiring him to provide financial information to the IRS. Bassett is not complying. The penalty for ignoring the court order is an indefinite jail sentence, ending only when the violator agrees to cooperate. However, the only tax resisters who've gone to jail in the recent past spent no more than two months there. But Bassett doesn't need any more time to think about what he's doing. He's ready to go to jail if he must, even if he owes a grand total of only \$10,000.

"There's no general who is going to be hungry because I didn't pay my taxes," Bassett says. "I'm aware of that. But it [my refusal to pay] is a political statement that the government can't ignore. And they're obviously not ignoring it."

"It makes a difference to me; while I'm doing makes me feel that my life is more consistent with what I believe. I'm living what I believe in as many ways as I can, and this is one of them. It also makes a difference in situations where I



Tax Resister Larry Bassett outside Federal Court in Brooklyn

have been able to help people with my tax resistance money. It makes a difference to peace organizations if you can give them \$100 because for many organizations that means a lot."

"It is for me a political statement, a statement that I don't accept the way things are and I'm willing to take some risks to try to change things. I'm going to take some personal responsibility and my responsibility is just a little bit in the more than \$300 billion annual defense budget."

"I tried to say to the judge that the majority of our income tax goes to the military and there's nothing else in the budget of which that's true. At this point, 43 percent of every income tax dollar goes to current military spending and another 20 percent goes to past military debt."

"I would rather have my money spent for working on ways to avoid armed conflict. Wars are avoidable. If we spent as much on nonviolent conflict resolu-

tion as we spend on nuclear bombs, we probably wouldn't have as much to worry about as we do now. ... If they would let me do that, that would be a step in the right direction. Conscience objections should at least not let their tax money go to the Pentagon. ... I've told the IRS that I'd be willing to pay their rent in Southtown but they're not willing to do that."

"I'm refusing to pay taxes [out of principle and a belief in how things ought to be] and a belief that what each person does is important. It all mounts toward some ultimate end. And the little bit each of us does is important, so you, what you can. I'm doing what I can. I hope that Judge Weinstein does what he can too." ■

SUSAN JAFFE covers defense and other issues for the Village Voice and other publications.

LARRY BASSLTT
30 Pine Gate, East Patchogue, NY 11772
516/654-8227

May 14, 1985

Dear Friends,

"Let the wheels of justice grind slowly." That is what U.S. District Judge Jack Weinstein said to me on January 31st. He was urging patience on an impatient person!

Things are moving slowly - but they are moving! A motion is being filed today at the U.S. District Court in Brooklyn to set aside the February order (that I comply with the government demand for information). An initial hearing is scheduled for June 5th to hear legal arguments as to why I should not be compelled to assist government collection of conscientiously resisted federal income taxes. Arguments will be made based on the First and Fifth Amendments to the U.S. Constitution as well as principles of international law.

We are not challenging the right of the government to tax but asserting that the government must accommodate the conscientious beliefs of citizens. In our legal arguments we have said to the court: "In our democracy, the Courts have the task of protecting individuals from all but the most compelling infringement of conscience."

We are also arguing that I should be "protected by a valid privilege under the Fifth Amendment Self-Incrimination Clause." I have been asked to give the government information which could eventually be used to criminally prosecute me.

The principles of international law involve the illegality of weapons of mass destruction and planning acts of aggression and are perhaps the most significant long range issues in pursuing this case. Although most of the legal advice we have received suggests that the legal and political climate in this country makes success on the basis of international law very unlikely, there is a strong feeling that it is important to lay the legal and moral groundwork for future application. As the world grows smaller and our ability to threaten the continuation of life increases, we are challenged to work vigorously for potential future benefit. We have continued to seek legal assistance to best present these international law issues and are encouraged by the involvement of Francis Boyle, a professor at the University of Illinois College of Law, in this aspect of the case.

The attorneys who have been working on the legal defense are Cora Glasser of Centereach, NY; Harry Kresky of New York City; Jay Rosner of Southampton, PA; Vicki Metcalf of Colorado Springs; and Peter Goldberger of Los Angeles. I appreciate their commitment.

The support from many people, far and near, has been essential in the progress of this case. The emotional support that many people have shared has kept me going. Sometimes things are moving so slowly that I have felt that "slow" had become "stop." Impatience sometimes catches up with me as I read about Star Wars, Central America, the "defense" budget and the rest of the news events that you know as well as I. But then I remember that we are all doing what we can, that it is what we are all doing collectively that will ultimately make a difference, and that what we each do is important. Many of you who have offered your support are war tax resisters as I am; many of you are working for peace and justice in a variety of other ways. We do not each need to do the same thing, and I feel especially good that you who have written to the judge and made financial contributions to the defense fund are such a diverse group of people.

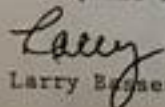
The response to Kathy's April letter asking for financial contributions to make a legal defense has been very good. At this time we feel that we have the financial ability to fully argue the First and Fifth Amendment issues. The international law arguments require additional legal research and may involve some transportation and expenses for expert witnesses. We would appreciate your financial support so that we can pay the costs associated with this effort. (Checks can be made out to the Bassett Defense Fund.)

The June 5th hearing at the Brooklyn U.S. District Court may be postponed. (More of the "slow grinding.") If you are interested in attending this hearing, please call us before going to the court. (I would hate to have someone make a special effort to attend a hearing that has been postponed or adjourned to another date!)

In addition, if you have not written a support letter to the Judge, it would still be appropriate to do so. (Judge Jack Weinstein, U.S. District Court, 225 Cadman Plaza East, Brooklyn, NY 11201. Re: USA vs. Bassett, CV-84-4998)

Each person receiving this letter has done something to support this effort. I appreciate what you have each done. I feel that I am truly doing this for all of us!

Peace, and love,


Larry Bassett

US District Court
Judge Jack Weinstein
Brooklyn, NY

USA v. Bassett
CV 84-4998

June 14, 1985

On January 31st I appeared before this court to affirm my moral position of noncooperation with government efforts to collect resisted federal income taxes from me. My resolve to continue that noncooperation has been strengthened by the support that I have received from friends and family during the past months.

When I filed my federal income tax return his past April, I wrote to President Reagan: "People are suffering each day as a result of the increased militarism that you and too many in Congress embrace. I am taking personal responsibility by not voluntarily paying the federal income taxes that I owe. The risk that I take by this act of nonviolent civil disobedience is small compared to the danger in which you place me by your policies of military escalation."

On April 29th Benjamin Sasway was taken into federal custody in San Diego to begin serving a 30 month sentence for refusing to register for the draft. I echo Ben's words: "I have acted out of moral necessity to resist the war preparations that are pushing us to the brink of nuclear holocaust, and I have the satisfaction of knowing that I have lived in accordance with my conscience. My resistance must be seen in the context of other forms of war resistance that are occurring all around the world. I am not just one individual caught up in the legal system; I am but a small part of a large and growing

movement for peace and social justice....People must choose to resist war in whatever way is right for them. Nothing will change, however, without a strong commitment that places the good of society above personal convenience. My resistance is an effort to do just that. It is an effort to take personal responsibility for my own life, and also for the future of the world."

We will present strong, principled legal arguments to the court regarding rights of conscience and the application of international law. However, I do not feel that my strength lies with the law but with the moral commitment to reverse world military escalation, a commitment expressed by many people in many ways. I am proud to be part of that effort.

FOR IMMEDIATE RELEASE
JUNE 17, 1985

FOR ADDITIONAL INFORMATION:
Kathy Levine or Larry Bassett
Bassett Defense Fund
30 Pine Gate
E. Patchogue, NY 11772
516/654-8227

WAR TAX RESISTER WINS RIGHT TO RESIST IRS COLLECTION EFFORTS

In a June 14th decision, U.S. District Judge Jack Weinstein dismissed the U.S. Government action that had threatened East Patchogue (NY) war tax resister Larry Bassett with jail. The Judge upheld Bassett's position based on the Fifth Amendment right to refuse to give information. As a result of the decision, Bassett has established a legal right to continue his moral noncooperation with Internal Revenue Service efforts to collect income taxes. Bassett has openly refused to pay federal income taxes for the past five years to protest escalating U.S. military spending.

"I have refused to pay federal taxes that would have been used to invade Grenada, to support the Contras and mine the harbors in Nicaragua, and to build more nuclear weapons including first strike Pershing 2 missiles and MX missiles. I feel what I am doing as a war tax resister is right and necessary. It is important for each person to do what she or he can to work against the increasing militarization of the world. Judge Weinstein's decision supports our right of nonviolent protest," Bassett said following the decision at the U.S. District Court in Brooklyn, New York.

When Bassett first appeared before Judge Weinstein on January 31st, he told the court: "...I do not object to income taxes, but I will not pay someone to kill in my name or to make weapons whose sole purpose is to threaten life....I will not give information to the Internal Revenue Service that could allow them to forcibly collect the taxes that I have refused to pay...." At that time the judge ordered Bassett to comply with a government demand for information and said that failure to comply with the order could result in contempt of court charges and jail.

After the January hearing, many people from across the country urged Bassett to make additional efforts to establish a legal right as a war tax resister to refuse to cooperate with the IRS. Attorneys agreed to do legal research and represent Bassett; a legal defense fund was established to pay the costs of the defense. Dozens of supporters wrote letters to the judge and contributed money and ideas for the defense. "You are such an amazing group of folks," Bassett wrote to supporters in March. "Your support, in all the ways you have offered it in these past weeks, has made this effort possible for me. I could not have done all this alone."

In May, legal arguments were submitted to Judge Weinstein regarding First and Fifth Amendment rights under which Bassett should not be compelled to cooperate with the government in violation of his conscientious beliefs. Legal precedents were presented to the court showing that Bassett's refusal to comply with the IRS summons was an exercise of conscience protected by the First Amendment. It was argued that the First Amendment requires government accommodation of conscientious beliefs. "In our democracy, the Courts have the task of protecting individuals from all but the most compelling infringement of conscience," Bassett's attorneys (Harry Kresky of New York City, Cora Classer of Centereach, NY and Jay Rosner of Southampton, PA) wrote. The court was also advised that defense attorneys were preparing additional legal arguments related to international law. An expert on international law was prepared to testify regarding U.S. violations of the UN and OAS Charters, the 1907 Hague Convention, the 1969 Vienna Convention, the SALT Treaty, and other international agreements.

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At the June 14th hearing, Judge Weinstein decided firmly that Bassett's Fifth Amendment right to refuse to incriminate himself by giving the government information made additional hearings and legal arguments unnecessary. He dismissed the government action against Bassett indicating that it was inappropriate since the IRS has many ways to obtain information without forcing a person to violate conscientious beliefs or give up constitutional rights.

The government has 30 days in which to appeal the dismissal.

"We presented strong, principled legal arguments to the court regarding rights of conscience and were prepared to assert the application of international law. However, I feel that the strength of the case was in the moral commitment to reverse world military escalation, a commitment expressed by many people in many ways," Bassett said.

According to Kathy Levine, staffperson at the National War Tax Resistance Coordinating Committee, a national coalition of groups supportive of war tax resistance, "10,000 to 20,000 people in this country refuse to pay some or all of their federal income taxes to demonstrate their opposition to escalating U.S. military spending."

Bassett Defense Fund
30 Pine Gate, East Patchogue, NY 11772
516/654-6227

June 18, 1985

Dear Friends,

The news is good! And somewhat surprising.

At the hearing on June 14th, Judge Weinstein dismissed the case. That means we won! We were surprised, or I should say stunned, by the suddenness of the decision. But it is now sinking in that the Judge actually told the United States of America that I have the legal right not to give the financial information that had been demanded of me.

I have enclosed a copy of the press release that we sent out to the news media yesterday. This is not "big" news in the eyes of the establishment media - don't look for it on the front page of the New York Times - but it is one bit of good news for us in our efforts toward military de-escalation. There has been good coverage on Long Island and in many peace movement and war tax resistance publications.

We went to court on Friday expecting to set a hearing date for sometime in July or August to present testimony for the First and Fifth Amendment and international law issues. The U.S. Attorney was agreeable to rescheduling the date, so we went to the Judge expecting to go through the routine process of establishing a hearing date. However, the Judge had other things on his mind. Maybe it was one or more of the over 50 letters you had sent him or maybe it was the written legal arguments we had already submitted. Whatever it was, Judge Weinstein was in no mood for postponements. He asked my attorneys about our Fifth Amendment arguments and asked for the government to respond. After a couple more questions to the U.S. Attorney who was asserting that no Fifth Amendment rights existed in this case, Judge Weinstein firmly and decisively announced that the case was dismissed. He suggested that the government should not have brought this case to court since the IRS has the ability to locate assets without information from me. (We have said this to the IRS on several occasions in the past year as they have attempted to talk us or scare us into telling them what they want to know.)

So now what? We will wait and see. Our firm stand and legal victory may convince the IRS that they should spend their time doing something other than trying to collect less than \$2000 from a conscientious war tax resister who has lots of support. But they may feel that this is a case they cannot afford to lose. They could appeal. Or they might increase their efforts against the partnership of which I am a part or against my partner. (Kathy Levine and I do peace movement organizing as consultants in a legally established partnership.) I do not expect them to disappear from my life since I do not expect to stop working against war and militarism.

(over)

We expect to have some money left in the Bassett Defense Fund once all the current bills are paid. With the agreement of the donators, we will keep the Defense Fund open until we see what the government response is to the dismissal of this suit. We will let you know if anything happens.

The process has been a significant one. Your letters, your calls, your ideas, your money contributions have made this entire effort possible. I wish we would have had the opportunity to argue the First Amendment and international law issues more fully - but at least we laid some groundwork in those areas. The work that we did in this case will help others as we struggle to find nonviolent solutions to the problems of the world. Thanks to each of you for being a part of the effort.

Peace,

Larry and Kathy
Larry and Kathy

Government

Judge finds for war tax resister

War tax resister Larry Bassett has prevailed in his first legal bout with the Internal Revenue Service. In a June 24 decision, U.S. District Judge Jack Weinstein dismissed the Government's action that had threatened the East Patchogue resident with jail.

The judge upheld Bassett's position based on the Fifth Amendment right to refuse to give information. As a result of the decision, Bassett has established a legal right to continue his moral non-cooperation with IRS efforts to collect income taxes.

He said, "I have refused to pay federal taxes that would have been used to invade Grenada, to support the Contras and mine the harbors in Nicaragua, and to build more nuclear weapons. It is important for each person to do what he or she can to work against the increasing militarization of the world. Judge Weinstein's decision supports our right of nonviolent protest."

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government information made additional hearings and legal arguments unnecessary. He dismissed the government action against Bassett indicating that it was inappropriate since the IRS has many ways to obtain information without forcing a person to violate conscientious beliefs or give up constitutional rights.

submitted to Judge Weinstein regarding First and Fifth Amendment rights under which Bassett should not be compelled to cooperate with the government in violation of his conscientious beliefs. At the June 14 hearing, Judge Weinstein decided that Bassett's Fifth Amendment right to refuse to incriminate himself by giving the

War Protesters Withhold Tax to Make Point

—Continued from Page 6

withheld from his paycheck, he says he underpaid. A year ago, the IRS and the U.S. Justice Department took him to court to try to collect the roughly \$2,000 it said he owed by forcing him to disclose details of his financial assets.

Bassett refused, and after months of legal tangle, he won his point. In June, a federal judge ruled that Bassett had a constitutional right not to incriminate himself by disclosing his assets. Last month, the U.S. attorney's office for the Eastern District of New York decided not to appeal.

Robin Greenwald, the assistant U.S. attorney who handled the case, said the appeal was dropped for a number of "complicated" reasons, which she declined to enumerate. She would not say if the government plans any other action against Bassett.

Some officials are put off by the idea that resisters think they can pick and choose how their money is spent. Says Greenwald: "We all pay taxes, and a lot of us don't like everything that the government does with it."

Self-employed resisters often refuse to pay any income taxes, Bassett said.



Kathy Levine and Larry Bassett in their East Patchogue office

Those who have jobs in which employers deduct federal taxes, and who owe money at the end of the year, often refuse to pay the percentage of their taxes that would go to the military.

Each year, the Long Island group has used the interest accrued from its growing resistance fund to buy food for the Emergency Food Pantry Coordinating Program of Suffolk. Frances

Watkins, the program's director, said that a pickup truck filled with fresh fruits and vegetables, canned tuna and peanut butter pulls up to the IRS building in Smithtown, where the food is presented to the program.

Kathy Levine, 38, who runs the clearinghouse in East Patchogue with Bassett, said she stopped paying taxes about seven years ago, when she was running a program for

high school dropouts for a school district in Virginia.

"At the time, the job was federally funded, and year after year, the budget got cut, and we were identifying more and more people in need of services," she said. "And at the same time, the defense budget was going up."

The tax resisters say they are not anti-taxation, just anti-defense spending. "I personally have no dispute with the IRS," said Levine. "In fact, we try to cooperate with them" by filing returns and explaining why the taxes are not paid. She said she knows her resistance "is not stopping one single bullet. But my goal is to see a gradual reduction in defense spending, and more energy and money put into nonviolent means of resolving the world's conflicts."

Judy Winkler, of East Setauket, another member of the group, says there is a social stigma that makes resistance doubly difficult. "Some people think we're crazy; some people think we're Communists," said Winkler, who does freelance copy editing for publishing houses. "The hardest part was telling my conservative Republican parents about it."

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Celebrating victory: Tax resister Larry Bassett with his mother outside the Federal Courthouse in Brooklyn.

Tax Resister Victorious

In January, 1985 a U.S. Marshal came to my door with an order demanding my appearance at the Brooklyn (NY) Federal District Court. I was receiving some special attention from the government because I had decided to take some personal responsibility for the fact that my country was spending most of the federal income taxes that I paid for military escalation. Beginning in 1980, I joined as many as 20,000 other war tax resisters in openly refusing to pay all the federal income taxes that I owed. Instead of sending my tax money to the IRS to be used for bombs, I redirected the money to organizations working for peace and to meet human needs. I told my family, friends, and congressional representatives as well as the IRS what I was doing and why.

Over the past several years the IRS has made an unsuccessful effort to collect the taxes that I have redirected. At last a revenue officer demanded that I tell him where I had money or other assets so that he could collect the \$1300 I owed. He told me that I faced court action and possibly jail if I did not cooperate. I again explained my conscientious objection and offered to pay my taxes for non-military government costs. I was told that was not possible. So, the government took me to court in January with the threat of jail for contempt of court if I did not cooperate with the IRS (See News, April/May 1985 Whole Life Times).

But my right not to cooperate with the IRS in its collection efforts has held up in court. The government lost its case against me! After nearly eleven months, the case "U.S.A. vs. Bassett" reached a conclusion. It was not easy to claim a legal victory over the militarism of the U.S. Government. (I have had a moral victory ever since I first redirected my tax money away from the military to positive uses.) But now we have a real legal victory. On June 14th, U.S. District Judge Jack Weinstein dismissed the government case against me upholding my Fifth Amendment right not to give the IRS the information they were demanding of me. (We were also prepared to argue First Amendment rights—freedom of conscience—and International Law.) And in early December, the government finally decided not to appeal, so the June decision to dismiss the case will stand. The victory is now morally and legally complete!

Support from many people around the country has been very important. I drew heavily on the support and energy of others. I needed, deserved, and received strength from many others. I wrote to a few friends in January when this all began. I had no idea where the path would lead or that so many would help me along the way. I feel humble from the experience and grateful for the support.

—Larry Bassett

30 Pine Gate
East Patchogue, NY 11772

LB:RLG:yd
File No.
4/5/249

UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

UNITED STATES OF AMERICA and
REVENUE OFFICER JEROLD GUBIN,

Petitioners-Appellees,

- against -

LAWRENCE H. BASSETT,

Respondent-Appellant.

Docket No. 85-6284

STIPULATION
WITHDRAWING
APPEAL

IT IS HEREBY STIPULATED AND AGREED by the
parties that the appeal in the above-captioned action be
withdrawn, each of the parties to bear its own costs, fees
and expenses.

Dated: Brooklyn, New York
December , 1985

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