

War Resisters and Taxes

By RUTH BENN and ED HEDEMANN

What better time to be a war tax resister than now? The horrifying death and destruction in Afghanistan and Iraq, funded by US tax dollars at the shocking rate of \$5-6 billion a month, demands the strongest protests. Withholding money from the government will certainly get its attention, and the more people who do it publicly, the more war tax resistance will grow, bringing us back around to getting more of the government's attention. When Ed began his life of crime as a war tax resister during the Vietnam War, that was an equally critical time to resist. Pictures of the war were on the news every night, and hundreds of lives were lost-and reported to the public-on a daily basis. We saw the body bags coming home and the Gold Star mothers protesting. The draft was real, and for Ed, having refused induction into the military, the next sensible step was to refuse to pay for any of it. As a student with not much in the way of income, a telephone had to be purchased so that war tax resistance could begin.

Telephone tax resistance among peace activists was well-known and thousands refused to pay. In 1966, the Johnson administration brought to Congress a bill to continue the excise tax at 10% (rather than phase it out as had been intended since the Korean War), prompting the famous quote from Wilbur Mills, chairman of the House Ways and Means Committee: "it is Vietnam, and only the Vietnam operation, which makes this bill necessary."

After the war in Indochina finally came to an end, many dropped out of the peace movement and stopped resisting war taxes, but others saw yet another equally important time to resist. The Cold War was still in full swing. The US and the Soviet Union were stockpiling bombs and challenging their best scientists to outdo each other with their destructive power and speed of delivery. The threat of nuclear war was growing, and the whole ecosystem was endangered by the environmental destruction which is a side effect of building these horrific weapons.

At the time Ruth began resisting, President Jimmy Carter—who looks like a good guy by today's standards—was bringing us draft registration and growing military budgets. As before, the connection between knowing that you would refuse to be part of the military and knowing that your tax dollars pay for someone else to do it hit home. Once again, it seemed like a good time to be a war tax resister.

With the Reagan era of the 1980s, the military budget skyrocketed, and children in Latin America were living a nightmare as family members were killed in wars sponsored by the US. We said to ourselves, "What better time to be a war tax resister?" Despite the "warm and fuzzy" legacy that Nancy Reagan wants to promote, US taxpayers are still stuck with huge debt from that era and the boondoggle of the Star Wars missile shield program.

George H. W. Bush brought us the first

Gulf War and the focus on the Middle East reminded us that without US tax dollars, Israel could not support its occupation of the West Bank and Gaza Strip. Then there was Kosovo, military aid to Colombia, and always the willing commitment by elected representatives to throw billions of US tax dollars at corporate contracts loaded with waste, mismanagement, and cost overruns.

All of this and, at the same time, a litany of needs around the world that could be solved with a serious commitment of money and human resources. Who can look at the Sudan today and not be shamed—*shamed* that the money and human energy devastating Iraq is not being used to help solve the crisis there instead?

During our combined 51 years of war tax resistance, we've openly refused somewhere around \$97,000 in federal taxes. That money has been rerouted to all kinds of nongovernmental groups who try to ease the suffering caused by the military priorities of this country.

On one hand, our resistance adds up to one small part on a single cruise missile. On the other hand, the government doesn't like it, and they don't want other people to get the idea that refusing to pay taxes is a way to demand change. Why else would the IRS be the most feared agency in the federal system? In addition, there is a personal satisfaction in giving to good causes, even if the amounts are not huge.

The risks and inconveniences of this resistance are real—ongoing collection efforts by the IRS made up mostly of piles of letters, levies that can lead to the loss of a job, and an occasional trip to court.

These days, the IRS puts most of its collection efforts against war tax resisters into sending letters demanding payment, and once in a while they'll make bank account and salary levies. But one group in New Jersey is headed to court for their refusal to pay. The Restored Israel of Yahweh is a small religious community in southern New Jersey that has a long history of resistance to war taxes. Their leader was arrested and jailed in the late 1970s for tax resistance, and the group has also supported military resisters over the years. On April 12, 2004, three members of the community were arrested by federal marshals and taken to US District Court in Camden, New Jersey. They were charged with "conspiring to defraud the United States for the purpose of impeding, impairing, obstructing and defeating the lawful government functions of the IRS in ascertaining, computing, assessing, and collecting taxes; Tax Evasion; and Failure to file Tax Returns." The weight of these charges is unusual with war tax resistance, and the community seeks support in their efforts to resist government interference with their religious beliefs.

Quakers in Pennsylvania have also been

in court recently. One staff member, Priscilla Adams of the Philadelphia Yearly Meeting (PYM) is a longtime war tax resister, and the Meeting has tried to honor her resistance by not sending her withheld taxes to the IRS. The money was placed in a bank account, available for the IRS to seize, but not paid over willingly. The IRS sued last year, demanding that the Meeting hand over the money and asking a 50% penalty, all totaling about \$60,000. In June 2004, a judge ruled that PYM must pay the principle to the IRS, but not the penalty; the ruling indicated that the judge felt that the Religious Freedom Act had some validity and left the door open for PYM to find some other way to handle the withheld taxes that could stand up in court someday.

These more dramatic—though very rare—cases, while used by the IRS to keep up the fear, are also the ones that bring wider attention to war tax resistance. Each time an article appears, more people call to ask how to resist, challenged by those who stand up for their convictions, despite the legal consequences.

The act of refusing to pay one's income taxes for war is the simplest and easiest form of direct action against war: file your tax return (IRS form 1040), withhold some or all of the taxes due, and include a letter of explanation. What would happen if every peace activist refused to send \$1 owed to the IRS and enclosed a protest letter with their refusal? Resisting a token amount is very low risk but forces the government to deal with the protest.

Since the election, calls and emails to the National War Tax Resistance Coordinating Committee indicate a growing interest in tax resistance and in making it visible. Many people say that they would resist if they felt they were part of a campaign where the numbers could more easily be tallied. War tax resistance can be a lonely affair at times, and everyone wants to know, "How many war tax resisters are there?" How many of you receiving this paper resist, but no one knows?

It's time we all stepped up our vocal refusal to pay for war. There have been plenty of reasons to resist over the last fifty years, but there's no better time than now to stop paying for war and for the ongoing military spending that allows the government to wage it. If we don't do it, the era of endless war will certainly become a reality.

For more information and resources call the National War Tax Resistance Coordinating Committee at 800-269-7464.

