

More Than a Paycheck REFUSING to PAY for WAR

June | July 2014



31 Years of Resistance

Two Sides to Tax Day



Protest

Groups around the country were out on the street on Tax Day with signs, banners, creative penny polls, rallies with speakers, and vigils with a risk of arrest. Since 2011 war tax resisters have shared the day with groups who turn out as part of the Global Day of Action on Military Spending (GDAMS), which is coordinated by the International Peace Bureau, based in Switzerland, and Peace Action in the U.S. GDAMS chose the day of action to coincide with the release of the Stockholm International Peace

Research Institute's (SIPRI) annual figures on world military expenditures, which usually falls around tax day in the U.S. NWTRCC is among over 80 partner organizations.

Activists (*above*) with War Resisters League/Portland (Oregon) turned out for the annual "burma shave on the bridges" tax day protest. The phrases on each sign add up to strong messages for commuters to absorb as they pass by during rush hour. "It was a beautiful day and we got lots of positive responses from drivers and bikers. Just knowing there are people who will get up early and get the message out is inspiring, and we had a lot of fun with it!" reports Kima Garrison, who also took the photo.

Redirection

War tax resisters-refusers-redirecters-converters (pick your preferred descriptor) transfer thousands of dollars from the U.S. government to groups that do not use the money to build weapons and kill people. While we've found it impossible to get a good count on individual redirection, there are some alternative funds and other groups in our network who hold public ceremonies, like Northern California People's Life Fund. On the Sunday before tax day they held a granting ceremony at the Berkeley Fellowship of



Photo by Susan Quinlan.

Unitarian Universalists and redirected the impressive total of \$32,000 in resisted taxes to groups working towards social justice and peace. Jay Sordean (*standing at left in photo*) presents a check to Rhonda Ramiro of BAYAN-USA, one of 27 organizations that received a grant from the People's Life Fund. Other grantees included Asian Prisoner Support Committee, Biketopia, Jewish Voice for Peace, People's Community Medics, and Berkeley Food Pantry. •

See more reports on pages 4-5 and in the next issue.

A Weekend in San Diego

By Erica Weiland



Erica with the harvest. Photo by Ed Hedemann.

A blazingly hot sunny weekend greeted attendees of the May 2-4 NWTRCC gathering in San Diego. The Administrative Committee met on Friday as other attendees arrived. Our weekend events were hosted by the Peace Resource Center of San Diego, which is located inside the Friends Center. The Friends Center also contains a Quaker meeting and the American Friends Service Committee U.S.-Mexico border project.

On Friday night we had dinner with the First Church of the Brethren's monthly community potluck, located on the same property as the Friends Center. We contributed pasta and salad to the event; several of us went with Peace Resource Center director

continued on page 6 ➞

More Than a Paycheck REFUSING to PAY for WAR

Editor Ruth Benn

Production Rick Bickhart

Printing and Mailing

Lakeside Printing Cooperative
Madison, Wisconsin

Printed on Recycled Paper

More Than a Paycheck: Refusing to Pay for War is a bimonthly publication of the National War Tax Resistance Coordinating Committee, a clearing-house and resource center for the conscientious war tax resistance movement in the United States. NWTRCC is a coalition of local, regional and national affiliate groups working on war tax related issues.

NWTRCC sees poverty, racism, sexism, homophobia, economic exploitation, environmental destruction and militarization of law enforcement as integrally linked with the militarism which we abhor. Through the redirection of our tax dollars, NWTRCC members contribute directly to the struggle for peace and justice for all.

Subscriptions are \$15 per year.

NWTRCC

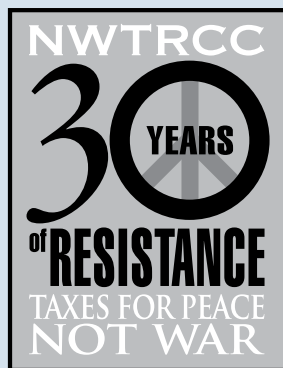
PO Box 150553, Brooklyn, NY 11215

(718) 768.3420

(800) 269.7464

nwtrcc@nwtrcc.org

www.nwtrcc.org



Counseling Notes

Statute of Limitations

The farm bill that passed Congress in 2008 included this line buried far down in the bill: "Sec. 14219. Elimination of statute of limitations applicable to collection of debt by administrative offset." We learned about this from a flurry of news reports in April about adults having their tax refund confiscated for a decades old debt related to Social Security overpayments to their parents. Within days of the news reports, the Social Security Administration announced that it will immediately cease efforts to collect on taxpayers' debts to the government that are more than 10 years old. Most of the flurry was around the surprise collections from family members for debts that the adult children never knew about.

For war tax resisters who file and refuse to pay some or all of their taxes to the IRS, the 10-year limit on collection has been a goal and a point of both relief and pride when surpassed. According to our legal advisor this has not changed under this section of the tax code:

Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun within 10 years after the assessment of the tax.

In addition to a standing levy or lien, if you have entered into an agreement with the IRS the 10-year limit can be extended. We will continue to watch this and hope that readers will inform us if they see or experience collection actions to the contrary.

Risking An Audit?

A common question from individuals considering war tax resistance is "will I be audited?" Informal surveys in our network consistently suggest the answer is no. Recently tax experts who analyzed data from the IRS's annual data book (released March 2014) show that the chances of being audited are generally slim.

During FY 2013, the IRS examined 0.8% of all returns filed in Calendar Year (CY) 2012, about 1.0% of all individual income tax returns filed in CY 2012, and 1.4% of corporation income tax returns (excluding S corporation returns). Overall, in FY 2013, individual income tax returns in higher adjusted gross income (AGI) classes were more likely to be examined than returns in lower AGI classes.

Of the 1,404,931 total number of individual income tax returns audited in FY 2013, roughly 34% (483,070) were for returns with an earned income tax credit (EITC) claim (up from the approximate 32.9% in the previous year). Only 24.5% of the individual audits were conducted

continued on page 7 ➞

Many Thanks

To everyone who has donated in response to our recent appeal—and those of you about to respond!

And special thanks to these groups for the donations and grants to NWTRCC and affiliate dues payments:

CMTC Escrow Account

Farmington-Scipio Friends Meeting

Lehigh Valley WTR Life Fund

Northern California People's Life Fund

War Tax Resisters Penalty Fund

Network Updates

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

The War Tax Resisters Penalty Fund is a recently revived NWTRCC affiliate to partly reimburse WTRs who have had money seized by the IRS. Join the Fund to help others and for your own security. For more information and to register, see **wtrpf.org**, or write **WTRPF, 1036 N. Niles Ave, South Bend, IN 46617**.

News from the Peace Tax Fund

By Jack Payden-Travers



Credit: johnlewis.house.gov

Rep. John Lewis of Georgia, the civil rights activist who has long been on this journey, reintroduced the Religious Freedom Peace Tax Fund (RFPTF) bill in the 113th Congress on June 25, 2013. HR 2483 calls for the creation of a Peace Tax Fund to collect the taxes of conscientious objectors and use them for non-military purposes. There are currently nine cosponsors (Barbara Lee, CA; Henry Johnson Jr, GA; Rush Holt, NJ; William Lacy Clay, MO; John Conyers Jr, MI; James McGovern, MA; Jim McDermott, WA; Corrine Brown, FL; and Elijah E. Cummings, MD). The last cosponsor signed on in November 2013. Our hope is to increase the number of co-sponsors to 20 by the end of the 113th Congress in January 2015.

On April 22, 2014, the Internal Revenue Service issued a Letter of Reinstatement as a tax exempt organization to the Peace Tax Foundation, Inc., the education arm of the National Campaign for a Peace Tax Fund. While contributions to the NCPTF, which is a lobbying entity, are not tax-deductible, contributions to the Peace Tax Foundation, Inc. which produces literature and educates the public on issues relating to conscientious objection to military taxes are once again considered tax-deductible.

For over two years the Peace Tax Foundation has not been able to raise funds due to the loss of its tax-exempt status. The reinstatement has been made retroactive, which means that any contributions made to the Foundation over the past two years are now considered tax-deductible. The Peace Tax Foundation is grateful to the Center on Conscience & War of Washington, DC, for its efforts since October 2013 to assist us in raising funds. •

Jack Payden-Travers is the Director of the National Campaign for a Peace Tax Fund, 2121 Decatur Place, NW, Washington, DC 20008, 888-PEACETAX, peacetaxfund.org.

A Curiosity

Editor's Note: This resolution was sent to us by Clark Hanjian who happened upon it on the internet. It was approved at the convention along with quite an array of other "patriotic" resolutions.

American Legion Resolution No. 274 Conscientious Objectors Tax Diversion

WHEREAS, The Constitution of the United States of America provides for the common defense of all citizens; and

WHEREAS, The freedoms we enjoy and the security of our Nation that we desire rests on the individual determination of each of us to help preserve it; and

WHEREAS, Legislation has been introduced in the Congress that would allow conscientious objectors to elect to have their income, estate, or gift tax be used for non-military purposes; and
WHEREAS, Implementation of such a practice could affect military strength and national security; now, therefore, be it
RESOLVED, By The American Legion in National Convention assembled in Indianapolis, Indiana, August 28, 29, 30, 2012, That The American Legion urges Congress to oppose legislation that would give conscientious objectors a voice in diverting monies from military spending.

Celebrate Thoreau and Help NWTRCC

We're launching Peer-to-Peer fundraising in conjunction with Thoreau's July 12 birthday, and we could use your help. If you've ever sponsored someone for their participation in a walk-a-thon or other event, that's Peer-to-Peer fundraising. For us it's also a way to introduce war tax resistance to a wider network. We're asking all friends of NWTRCC to help by setting up their own webpage with a personalized fundraising appeal starting July 12 or for an event of your choice.

We're using Causevox, an online website that facilitates this kind of fundraising. Sign up at nwtrcc.causevox.com. For instructions see nwtrcc.org/PDFs/Using_Causevox.pdf or call the NWTRCC office at 800-269-7464, and we'll help you get set up. Thank you!



Tax Resistance Ideas and Actions

Tax Day 2014 (continued from page 1)

Colorado Spring, Colorado

"Tax Toss" is another new version of the traditional tax day penny poll. The ever-creative Mary Sprunger-Froese sat behind the tax toss board and tossed out rhymes when the bean bag went through a hole. She says,

"If they hit education: I'd say, '2-4-6-8, now you get to graduate!'"

If they hit military: '8-6-4-2, you bought a drone - now what will you do? Can't eat it, can't wear it — you really can't share it. Can't use it, maybe better to refuse it.'

Environment: 'I think that I shall never see a plant as endangered as the tree. . '

The arts: '1-3-5-7, now you've got a bit o' heaven.'"



Photo by Donna Johnson.

Eugene, Oregon

This year we worked in coalition more than ever and that felt good. Our theme was FIGHT CLIMATE CHANGE, NOT WAR!, and our keynote speaker was Kelsy Juliana. She is a high school senior and one of youth from all over the country who have taken action pressuring state and the national governments to act forcefully. She and other youth in Oregon have a



Kelsy Juliana. Photo by Jain Elliott.

suit urging our governor to act to decrease the carbon level by 6% a year. In addition, Susan Cundiff of WAND crafted a lengthy federal budget graph that she rolled out and explained. We had two labor singers, our local Raging Grannies, and speakers about our corporate influence on our policies and the threat of the Trans-Pacific Partnership. Jobs for Justice as well as some other local groups were also represented.

Tax redirection was a focal point. We emphasized that part of our tax resistance, and three of us presented checks amounting to \$700 to about 10 groups, most of whom were present to receive them. We were interviewed by a couple of TV stations and covered on our public radio station.

The rally took place at our downtown post office, where groups have assembled on Tax Day since the 1960s, and we also had an enthusiastic penny poll, facilitated by some new and younger people. In addition to our Tax Day event we had several letters to the editor plus a good opinion editorial in our local newspaper. Erica Weiland, NWTRCC's Social Media Consultant, came from Seattle the week before Tax Day for two events. In the evening she discussed tax resistance as part of a panel of speakers talking about different types of Economic Disobedience. The next day she led a workshop about using social media to promote our causes.

—Sue Barnhart

You can watch a video of the Eugene event at <http://bit.ly/1nA1paA>.

Austin, Texas

The Human Penny Poll in Austin attracted lots of attention, including a 7-minute story by the local Indymedia team. You can watch it at vimeo.com/92338505. Susan Van Haitsma reported: "Five of us were somewhat costumed to represent our categories. I was 'War' and just wore black. It was interesting being this category, as most people passed me by, avoiding eye contact, and a few people rather grudgingly put a penny in my jar 'for security.'" Education topped the poll with 37.8% of the pennies. War came in a distant last with 1.6% of the total pennies.



Milwaukee, Wisconsin

Milwaukee War Tax Resistance, Casa Maria Catholic Worker, and Peace Action Wisconsin held a demonstration called "Fly Kites, Not Drones," outside the Army Reserve Base in Milwaukee on April 12. The traffic was heavy and the clouds were dark, but we only got a little wet. Donald Timmerman, Roberta Thurstin, and Michael Komba risked arrest by standing on the Reserve base next to the gate entrance. The police were called, but after talking to the three, refused to arrest them. So after an hour, they called it a day and we all went to get some hot coffee and tea.

—Lincoln Rice, Milwaukee War Tax Resistance

Philadelphia Area

—David Gross, sniggle.net/TPL (search for his blog posts on Spain)

BARBARA DECCA
1914-2008
War Tax Resister

A black and white photograph of Barbara Decca, an elderly woman with short, light-colored hair, wearing a dark top. She is holding a book or a large sheet of paper in front of her.

As I thought this issue is
concerned about
the military, it is
more important
that the idea of
people saying
'NO!' not get out
of hand. That's
why we have to
continue to build
a movement
of realising
authority."

Reprinted from War Tax Resisters' Newsletter

A small image of a book cover. The title is "FIGHTING THE WAR" and the author is Barbara Decca. The cover features a stylized drawing of a person.

www.warresisters.org
©2008-2009

San Diego continued from page 1

Mariah Gayler to the beautiful on-site Peace Garden to pick a variety of greens for the salad.

After dinner many community members stayed to hear Robert Randall, Jay Sordean, and I share our stories of becoming war tax resisters and redirectors and practicing opposition to war taxes.

On Saturday morning, we began with introductions and a description of the Peace Resource Center's history and work from Mariah and about the building of the unique straw bale structure that houses the Friends Center. Then local war tax resister Anne Barron gave a presentation with activists Virginia Franco and Herb Shore on the effects of the Trans-Pacific Partnership on the economy, local governance, and militarization. This was followed by our usual WTR 101 and updates workshop for current resisters. In the updates workshop we didn't have enough time to adequately discuss all the issues that came up: health care and the ACA, reducing one's tax burden legally, Social Security garnishment, and how to bring the public's attention to war tax resistance.

In the afternoon, we heard about local anti-militarization struggles in public schools from Jesus Mendez and Rick Jahnkow of the Project on Youth and Non-Military Opportunities, a group that has received grants from the Southern California War Tax Alternative Fund. I gave a social media workshop, showing folks what I do on Twitter, Facebook, and the blog, and giving them information on how to engage with our social media presence. Finally, we wrapped up the formal program with discussion of tactics and messaging and outreach for and a workshop around the War Tax Resisters Penalty Fund. In the evening, we ate an enormous pizza, drank some local beer and wine, and had some great conversations about generational gaps in activism and antiwar work.

Attendance was higher in the morning and early afternoon, with about a half dozen San Diego locals joining us for workshops. Others from the region headed home after the last workshop, so that we had only about a dozen folks by dinnertime. We have not had much of a WTR base in San Diego, and this is the first time we've met there in 25 years!



ABOVE: Pizza on the plaza at the Friends Center.

LEFT: Thanks to Mariah Gayler, Director of the Peace Resource Center of San Diego, and all the local folks who helped make the gathering a success. Photos by Ed Hedemann.

Plus, we've only just gotten to know our recent affiliate, the Peace Resource Center, so we made some good connections for the future.

Sunday morning was NWTRCC's regular business meeting, a small one with about 10–12 folks. I thought this might lead to a shorter meeting, but we actually used up the whole morning — it just meant we each had more time to talk! I am very pleased that the assembled Coordinating Committee approved spending some of our newfound grant and donation money on new projects: funding NWTRCC network members' travel to conferences to help get our message out, and spending money on some reworking of our website to make it more smartphone/tablet friendly. (See box.)

While it was not a large meeting, I found it really nice to spend time with some of my favorite folks and talk about issues that are important to us. As always, the weekend felt all too short. I am already looking forward to the November 7–9 gathering at Earlham College in Richmond, Indiana (*watch the next newsletter or the website for more details*). • Erica Weiland lives in Seattle and does freelance work, including 10 hours per week as NWTRCC's Social Media Consultant.

CC Meeting Decisions

- NWTRCC endorses the World Beyond War movement and signed the Declaration of Peace. We encourage groups and individuals in our network to sign on at worldbeyondwar.org.
- NWTRCC will sign on to be an ally of the US Social Forum, and we will try to have representatives at the Social Forums that take place in 2015, ussocialforum.net.
- We set aside \$4,000 to hire a website designer to help with upgrades to our site that make it more readable on small screens and more attractive to younger activists. We set aside \$5,000 to help pay for exhibit space, materials, and workshop fees and possibly some travel costs to promote WTR at conferences, bookfairs, and other gatherings. Please contact the NWTRCC office if you have an event in mind and need some financial support or if you would like to access the

online list of events (on Google Docs) to see if there is an event near you or to add to the list.

- Thanks to Rick Bickhart and Carlos Steward for their time on the Administrative Committee (AdComm). Welcome to new AdComm members Cathy Deppe and Rachel Soltis (Alternates), and welcome back to Jason Rawn who is filling a full position.
- A proposal to make the May 2015 gathering a virtual rather than in-person gathering will be brought to the November meeting.
- Updates to the Practical WTR Series are underway; we will add a QR code to our literature for quicker access by smartphone users.

For full minutes, ask for a mailed copy or see them online at: nwtrcc.org/minutes_CC_May2014.php.

While there are several subsidy calculators online, I found that their results will vary. The only way to really know how much subsidy you can expect will be to plug your figures into the *healthcare.gov* website. And, of course, this means you need to have a pretty good idea what your income will be in 2015. (It's too late now to sign up for 2014 unless you experience a life-changing event such as a birth, death, divorce, or loss of your job.) Ultimately, the amount of your tax credit will be determined when you file your income tax return, at which point you may be entitled to more or less credit than was initially calculated by the website. The feds might owe you, or you might owe them.

For us here in Georgia, everything seems to have worked out to provide us with a way to redirect all, or nearly all, of our federal income tax liability away from the IRS and into an insurance company. I would encourage war tax redirectors in other places to at least run the numbers to see if you might fare as well.

Specifically, in our case, because I am salaried I know exactly what my income will be. My wife has retired, so we know that my income is the only income we'll have this year (she has chosen to delay receipt of Social Security). In Georgia, there are only two insurance companies in the exchange: BlueCross BlueShield and Humana. The BCBS premiums are so much higher than Humana's that the subsidy we get for the second highest silver plan is enough to pay for Humana's platinum plan with nearly \$1,200 left over to offset our income tax liability. We'll come very close to owing nothing, which is a huge relief after the annual amount of taxes I've had to redirect every year while filing separately.

The final result is that both of us now have health insurance, something we've not had for many years, with relatively low out-of-pocket maximums (so long as we stay in-network for our care), for only 84 cents per month. Most of our income tax liability will disappear. And if we do owe anything, it will be only a fraction of what the feds are paying each month for our health care coverage. So we could even tell ourselves that we're not paying for war even if we do pay a little something at the end of the year, as the net cost to the federal treasury is going to be over \$17,000! (Had we purchased the gold Humana plan instead of the platinum we could have been sure that the excess tax credit would have

eliminated any tax due, but, because we know that Linda will have to have surgery this year, it makes more sense to get the better plan.)

Again, it seems to me that we may have been lucky and everything just worked out very well for our particular circumstance. I know that others have found the ACA puts them in worse shape. Nevertheless, the ACA tax credit provides one more possible way to owe nothing (or at least less) at the end of the year. If you are eligible for it and if one of your goals is to not pay for war then I would encourage you to run the numbers in your state and see how you would fare. •

Robert Randall holds the all-time record for attendance at NWTRCC gatherings over the past 30 years. He lives and works in Brunswick, Georgia.

"The book is a whole lot more than a list of tactics... It is a book that digs deeply into every aspect of tax resistance and how that's related to a life of learning and practicing nonviolence." — Ground Zero

99 Tactics of Successful Tax Resistance Campaigns

Picket Line Press, 2014

<http://sniggle.net/99Tactics>

Paid Advertisement

Counseling Notes

continued from page 2

by revenue agents, tax compliance officers, tax examiners and revenue officer examiners. That's slightly above the 24.3% figure for the previous year. The 75.5% balance of the audits were correspondence audits [by mail, not in person], slightly down from 75.7% the previous year.

Source: "Your Chances of Being Audited,"

Tax Warrior Chronicles, April 22, 2014, taxwarriors.com

WTR Counseling Fact Sheets

We are in the process of updating legal sheets on the Frivolous Penalty, Student Financial Aid, Passports and Non-Citizen issues, and a new one on the Affordable Care Act. If you have information or stories related to any of these topics and war tax resistance or tax debts, please contact the NWTRCC office. •

Affordable Care Act As War Tax Redirection

By Robert G. Randall II

Several of you have written about your own experiences with the Affordable Care Act (ACA, I call it Obamasurance rather than Obamacare, because, other than the free preventive care included in each policy, it really is not care; it's only an opportunity to wrestle with an insurance company over who will pay for what care; that's better than nothing, but we all know that real care will only come with some kind of single-payer or socialized medical system.) Because my wife and I have had a good experience with ACA, I think I should post here my current thinking on the subject.

First of all, I made a nice-sounding speech at our NWTRCC gathering in New York about opting out of ACA as a form of economic disobedience, because Obamasurance is a huge re-allocation of money into the pockets of large insurance companies and their CEOs. And we know that ultimately it will be paid for, not by cuts in military spending, but by cuts in the social spending most needed by our nation's poor. In fact, as in my own case, the very poorest are losers so that those of us who are better off (that's me) can be winners.

Despite those negatives, I've also found that, for some of us individual war tax converters, the ACA may be a way to redirect taxes from war to the meeting of human need, even if the meeting of human need is limited to the providing of health insurance for ourselves. Getting such



Robert Randall in San Diego, May 2014. Photo by Ed Hedemann.

insurance for my wife and I is, after all, better than owing taxes to the war machine.

Caveats: this method of war tax redirection will only be possible for you if you are eligible for a federal tax subsidy (i.e., income tax credit) to help you pay for an insurance plan purchased through one of the state or federal insurance marketplaces. This means your income must be above the amount eligible for Medicaid in your state but below a specified limit based on the number in your household. It also means you must not be eligible for insurance through your employer (unless your employer's plan fails to meet certain standards of affordability and benefits). You cannot be

eligible for Medicare. And, of particular importance for many war tax resisters, it means you must file a joint return if you are married and living together.

The amount of the subsidy (tax credit) is based on your income, the number of people in your household, and the cost of the second-lowest priced, silver health insurance plan in your marketplace. While you have some control over the first two of those, you have no control over the last. And it's likely to change from year-to-year as insurance companies change their prices or as companies enter or leave your exchange. All you can do is run the numbers and see.

continued on page 7 ➞



NATIONAL WAR TAX RESISTANCE COORDINATING COMMITTEE

P.O. Box 150553, Brooklyn, New York 11215
(800) 269-7464 · (718) 768-3420
www.nwtrcc.org

Please Note:

If there is a (red) circle around your address label, this is the last issue of *More Than a Paycheck* on your subscription. Send in a renewal ASAP!