



More than a paycheck

NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

August 2007

J. Tony Serra, the War Tax Resisting Attorney

by Ed Hedemann

He's been called one of the greatest criminal defense lawyers of the 20th century. He's also only one of two war tax resisters since World War II to have been jailed for "willful failure to pay" federal income taxes. Last March, Tony Serra was released after spending nine months in Lompoc Federal Penitentiary in California. Twice before—in 1974 and 1986—Serra had been convicted because of his war tax resistance.

There are hundreds of us who have been willfully refusing to pay our federal income taxes for war. Why him and not us? Or are we next? In June he agreed to meet with Susan Quinlan (Northern California WTR) and me so we could understand more about his resistance and the government's response.

Background

Forty-four years ago, not long after becoming a practicing attorney in California, Serra

began refusing to pay taxes as a protest to the Vietnam War. He strongly identifies with the 1960s counterculture and continues to be a regular pot smoker ("better a pot-head than an alcoholic," the fate, he says, of many top trial lawyers). He opposes capitalism, corporations, private property, bank accounts, insurance, voting, birth certificates, taxes, war, the institution of marriage, and other systems that seek to subjugate the poor. He and his former companion even gave their children "hippish" names—Chime, Shelter, Ivory, Lilac, and Wonder—as a creative rejection of more boring establishment names.

Taking an "informal vow of poverty," Serra deliberately lives on minimal income, avoids buying anything new, whether that be clothes, car, etc., lives in small apartment, and has sometimes resorted to a sleeping bag on the floor. "I have no fucking interest in 'things.'"

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Tony Serra. Photo by Ed Hedemann

Peace Tax Fund—35 Years and Still At It

The World Peace Tax Fund bill was first introduced in Congress in 1972 and coincided with the founding of the National Campaign for a Peace Tax Fund (NCPTF). 2007 marks the 35th anniversary of the lobbying and legislative effort to allow for conscientious objection to paying for war, and the organization is celebrating with continued work—and a party too!

On May 15, in honor of International Conscientious Objectors Day, over a dozen national organizations including the National

Council of Churches, historic peace churches, Sojourners/Call to Renewal, and Fellowship of Reconciliation joined Representative John Lewis in sponsoring a May 15 Legislative Briefing, entitled "An Aspect of Religious Freedom: Conscience and the Military."

After a powerful welcome by Representative Lewis, panelists were heard on Conscientious Objection to Military Service and Conscientious Objection to Military Taxation (COMT). Ryan Sigley, Bill Galvin, and Andrew Gorby related experiences as persons who filed as COs

and faced inconsistent policy. J.E. McNeil, Executive Director of the Center on Conscience and War, presented the proposed Military CO Act as a legislative accommodation, which would make fair the transition process for COs seeking military discharge.

Rev. Mel Schmidt and Tim Godshall shared their stories as COs to military taxation—what led them to take the actions they did and the consequences that resulted. Ruth Flower, Legislative Director at Friends Committee on

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More than a paycheck

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More Than a Paycheck is a bimonthly publication of the National War Tax Resistance Coordinating Committee, a clearinghouse 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.

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COUNSELING NOTES

Practical Series Updates

#6: Organizational War Tax Resistance, Employers, Contractors, and Financial Institutions. It suddenly came to our attention that we have not updated the information about employers and W-4's in this booklet. It still states on page 15 that the employer must send forms to the IRS if an employee takes more than 10 allowances or claims exempt when earning more than \$200 per week. The IRS has rescinded this policy and now uses the W-2 reporting to make sure taxpayers are not inflating allowances. Practical #1 has the correct information on this.

#7: Healthy, "Wealthy," and Wise: Aging and War Tax Resistance. A recent visit by a WTR to a lawyer concerning making a will brought to light an interesting tidbit to add to this booklet. For WTRs who do not have many assets and are able to make understandings with family and friends about any distributions after death, it may be better to not have a will. Wills must go to court, and we all know who the #1 creditor is—the IRS. Thus, in order to keep the government from taking any assets to help pay for war, it may be better to avoid creating a will. In addition, if a WTR has a bank account or other property in their name, it is best to have a co-signer/owner. That way if the WTR should die, the property is in the other name, and it does not become available to creditors.

—Ruth Benn

Get a Receipt!

The Treasury Inspector General for Tax Administration (TIGTA) examined a random sample of 50 IRS seizures conducted between July 1, 2005, and June 30, 2006 and found "seven in which expenses and proceeds resulting from seizures were not properly applied to the taxpayer's account; six in which sales

proceeds were applied to the taxpayer's liability, but the required balance-due letter sent to the taxpayer did not show the correct new balance; and four in which the name of the purchaser of the seized property was disclosed to the taxpayer."

Good Luck with that CDP

Researcher and Texas Tech Professor Bryan Camp took a critical look at the IRS's Collection Due Process (CDP) program, which is a citizen's first line of appeal when the IRS starts its collection activity. Camp reports: "My study of CDP's structure, operation, and of 976 court decisions issued between 2000 and 2007 demonstrates that it has failed to fulfill its promise. Of the over 15 million collection decisions during the review period, courts have reviewed at most 3,000 and have reversed only 16. That is a reversal rate of about one in a million."

Have Your Media Strategy Ready

A recent report on IRS enforcement activity noted that the agency is putting a higher priority on getting press coverage for its individual tax prosecutions. According to the report, "the overall publicity rate of 75.6 percent for prosecutions in FY 2006 was an all time high." The agency hopes that by doing this, it is "sending the message to taxpayers that violations of the Internal Revenue Code and related financial crimes are being investigated and prosecuted."

While criminal prosecution of war tax resisters is very rare, if you are prosecuted, you may want to see if you can piggyback on the IRS efforts to generate publicity for your case.

—Thanks to Dave Gross for the previous three items

Many Thanks



Network Updates

We are very grateful for these grants:

Vermont Community Foundation, \$5,000 to split between general support and the video project, www.vermontcf.org

A.J. Muste Memorial Institute, \$1,800 for the video project, www.ajmuste.org

Thanks to these groups for their dues and support:

Philadelphia Yearly Meeting Conscience, Militarism, and War Tax Concerns
Oregon Community for War Tax Resisters
Southern Arizona War Tax Resistance
War Resisters League National Office
New England War Tax Resistance
Boulder War Tax Project, Rocky Mountain Peace and Justice Center
Friends Meeting at Cambridge (MA)

Southeast region:

Georgia: new contact, affiliate, counselor: Carol Coney, Atlanta Peace Taxpayers, Atlanta, GA 30307, Email: pathsmany@yahoo.com

Central Region:

Iowa: new email for Iowa Peace Network: iowapeacenetwork@gmail.com

Missouri: remove David Zarembka, St. Louis

Oklahoma: new phone and email: OK Committee for COs, (405) 476-5620, jmb@jmbzine.com

West Coast:

California: remove Chris Nelson, Chico

Peace Tax Fund

continued from page 1

National Legislation (FCNL), explained the accommodation for sincere beliefs which is afforded in the Religious Freedom Peace Tax Fund bill (HR 1921).

Party with John McCutcheon

Legendary folksinger John McCutcheon headlined a concert at Philadelphia's Arch Street United Methodist Church on May 20 to celebrate the 35th anniversary of NCPTF. The event was sponsored by its sister organization, the Peace Tax Foundation. The evening also included an annual membership meeting, potluck, stories, and a performance by comedy roper Telfair "Will Rogers" Cardaci. Everyone got a slice of the beautiful "for the sake of conscience"-decorated cake.

With this anniversary the campaign initiated the Franz-Bassett Light of Conscience Awards, dedicated to Marian and Delton Franz and David and Miyoko Bassett. We presented the first-ever awards to war tax redirection pioneer Robin Harper and Philadelphia lawyer Peter Goldberger. Peter reminded the dinner crowd that it was 15 years ago, on May 21, 1992, that the Peace Tax Fund had its first congressional hearing before the Ways and Means Committee. He urged everyone to request the transcript, HR 1870—Serial #102-98, from their Representative for a fascinating read.

We noted the very real opportunity to advance the Bill in this Congress with Charles Rangel heading the House Ways and Means Committee.

— Alan Gamble, Director, NCPTF

A CD is being made of the concert. Contact NCPTF (202) 483-3751 or alan@peacetaxfund.org for a copy. For more information about the legislation see www.peacetaxfund.org or call the office.



John McCutcheon performs at the Peace Tax Fund's 35th Anniversary Party. Photo by Alan Gamble.



Tim Godshall (L) and Ruth Flower listen to testimony of Rev. Mel Schmidt at the May 15 Congressional briefing. Photo by Alan Gamble

Quakers Strengthen Commitment

by Karen Reixach

In April 2006 New York Yearly Meeting (NYYM) of the Religious Society of Friends (Quakers) approved a minute on conscientious objection to paying for war:

The Living Spirit works in the world to give life, joy, peace and prosperity through love, integrity and compassionate justice among people. We are united in this Power. We acknowledge that paying for war violates our religious conviction. We will seek ways to witness to this religious conviction in each of our communities.

Last June, 31 people gathered in Rochester for the second conference organized by Friends to further this commitment in the face of the unending wars of the post-9/11 world. During three days of panel discussions, small-group sharing, strategizing, and simple meals, participants explored ways of advocating for change in public policy and practice.

The program opened with a panel discussion on the futility of violence and the importance of action grounded instead in conscience. Saturday morning included personal reflection on conscientious objection (CO) and commitment to nonviolence along with development of a timeline of the group's engagement with actions of conscience. The group spent the afternoon reviewing initiatives in the community and at federal legislative, court, and executive levels. Nadine Hoover of the Conscience Studio outlined the ways in which statements of conscience can be developed and used not only in CO to military service but also in CO to paying for war. (See www.ConscienceStudio.com for more information.)

David Bassett, honorary chair of the National Campaign for a Peace Tax Fund, reviewed the

arguments for legislative accommodation of conscientious objection to military taxation and summarized the current bill in Congress.

Judicial approaches were addressed by attorney Fred Dettmer and Dan Jenkins, whose appeal of a tax court ruling against his arguments of conscience was argued by Fred on February 22, 2007, in the Second Circuit Court of Appeals in New York City. Dan outlined the efforts of the Amish with the IRS back in the 1960s as they were advocating for exemption from Social Security taxes on the grounds of conscience. His ideas about avenues for current work with the executive branch produced a lively discussion. Derek Brett of Conscience and Peace Tax International added the international perspective, in which conscientious objection to military service is increasingly recognized but conscientious objection to military taxes remains a challenge.

The conference ended with the group identifying seven next steps and making individual commitments to action including: Keep the Minute on Conscientious Objection to Paying for War before the Yearly Meeting; Write and deliver statements of conscience; Get five additional people in my legislative district to do the same; and Support Supreme Court petition in *Jenkins v IRS* (application to be heard has been submitted; see www.cpti.ws, Court Cases/USA/Jenkins/Petition for Writ of Certiorari.) ▼

Karen Reixach is a member of NYYM Committee on Conscientious Objection to Paying for War, and clerked the committee that prepared an amicus brief in the 1999 case of *Packard v. United States*. She can be reached via office@nyym.org.

RESOURCES

Contempt of Conscience DVDs

Contempt of Conscience is the title of the 14-minute documentary about the Peace Tax Seven and war tax resistance. This group of war tax resisters in Britain are taking their case to the European Court of Human Rights to claim the right for conscientious objectors to have the military part of their taxes diverted to a peace fund. The film, made by one of the seven, Joe Jenkins, is an excellent presentation of the reasons for refusing to pay for war, the risk of having funds seized by, in this case, Inland Revenue, and why this group feels they must go to court.

Copies are available from the NWTRCC office for \$15 postpaid. For more information on the Peace Tax Seven, see <http://www.peace-taxseven.com>.



Stickers Get Attention

Advertise war tax resistance in your community just by putting a sticker on your bumper, bicycle, bulletin board, or signpost. The NWTRCC office receives regular calls from individuals who have seen our bumpersticker.

"Your Tax Dollars Arm the World," 4in. x 4in., black and white, with "Resist" and NWTRCC website. 3 for \$1; 100 for \$30 plus \$2.50 postage from NWTRCC.

"If You Want Peace Stop Paying for War," bumperstickers, 11 1/2 in. x 3 in. with NWTRCC phone number and website. \$1 each, 5 or more .75 each plus postage.

Order from NWTRCC, PO Box 150553, Brooklyn, NY 11215 or call 1-800-269-7464. Website orders can be paid through Paypal with credit card or bank account debit.

WTR Ideas & Actions

Tax Day in July?

Every year around April 15th, war tax resisters get our moment in the news media spotlight, but this year we had a second media storm in July.

In a July 5 article, Associated Press reporter John Christoffersen highlighted war tax resister David Gross (San Francisco), with quotes from Ruth Benn for NWTRCC, Joanne Sheehan and Rosa Packard (Connecticut), Randy Kehler (Massachusetts), and Alan Gamble for the Peace Tax Fund. The article was published coast-to-coast, quoted on radio news, posted on England's *Guardian* online website, and translated into Spanish and French for other foreign press. There are over 700 internet search entries for this one article!

Apparently the time was ripe for discussion of war tax resistance, as this story prompted many others:

- The *Shenandoah Valley News Leader* and the *Chicago Tribune* (reprinted in the *Austin American-Statesman*) published editorials on the subject, and it was debated by the co-hosts of the "Free Talk Live" radio show.
- David Gross took to the airwaves on the nationally-syndicated Alan Colmes radio show, Dave Ross's show on KIRO Seattle, John Scott's show on San Francisco's "The Quake," and Ellis Henican's show on WOR in New York. Many journalists were amazed that anyone would ask to have their salary cut so as not to pay for war. Dave Ross asked listeners to call in if they were intentionally living on a low income and was surprised to hear that Dave Gross was not alone in this choice!
- Robert Randall was on Don Fontana's talk show out of Charlotte, NC.
- Ed Hedemann was interviewed on WBAI Pacifica radio news in New York and nationally on "Our World with Neil Cavuto" on Fox Cable News. The host did his research on Ed's war tax resistance, asking specific questions about his court case from 1999, but also expressing amazement that Ed and other war tax resisters are not in jail.
- Ruth Benn was interviewed on Air America's Los Angeles afternoon rush hour talk show with Marc Germain.
- Bill Ramsey spent an hour on KHOW's Caplis and Silverman Show out of Denver. He reported, "The callers had mostly nega-

tive questions, but each question opened up a new thing for me to talk about."

In addition, the internet exploded with debate in discussion boards everywhere from "Blogs for Bush" to "CommonDreams" to "families.com" to "Right Wing News" to "Talking Taxes" to "The Quaker Agitator" to "Free Republic."

Many press people are using NWTRCC's contact list to talk to someone in their region, and we also know that Becky Pierce in Boston was interviewed on a local talk show. A Cedar Rapids, Iowa, TV station ran a nice story on war tax resistance, interviewing Iowa City resisters Ken and Noreen Gingerich. You can find links for many of these articles and videos on the NWTRCC website (click on "latest news") and on Dave Gross's blog starting with the July 5 posting at <http://www.sniggle.net/Experiment>.

—Dave Gross and Ruth Benn

Report from United for Peace and Justice National Assembly

by Bill Ramsey

With over 200 local and national organizations represented, the June 22–24 United For Peace and Justice (UFPJ) National Assembly in Chicago was a bustling nest of networking. The convention's primary documents, the Strategic Framework and Comprehensive Organizing Program for UFPJ, had been worked out in large part prior to the convention, making use of email feedback and conference calls. Substantial approval of both documents was no surprise.

More unexpectedly, the networking among groups placed before the convention a series of coordinated nonviolent direct actions in the fall (see box) leading up to an October 27 nationwide mobilization to end the war. My task as NWTRCC's representative was to circulate the draft for a one-time war tax resistance campaign focused on the next tax season up to April 15, 2008. The proposal was well received by many groups, although it was not voted on by the assembly as a whole.

In conversations with individuals and in the working session of UFPJ's Nonviolence Action Working Group (NVWG), there was enthusiasm for NWTRCC's proposal and willingness to

WTR Ideas & Actions



NWTRCC representative Bill Ramsey (right, clapping) at the UFJ Assembly, in a grouping of "people who have been arrested for peace." Photo by Diane Greene Lent.

promote one-time WTR commitments as the series of coordinated fall actions unfolds. The proposal was placed on the agenda of the NVWG's follow-up conference call.

In discussions, Voices for Creative Nonviolence and Veterans for Peace agreed to use their on-the-ground experiences among Iraqi refugees in Syria and Jordan and among Katrina survivors to identify projects and facilitate the public redirection of taxes resulting from the one-time war tax resistance action.

Most heartening was the spontaneous excitement for war tax refusal that I found while sharing meals or walking the halls of the hotel with convention participants. I rarely had to explain why we think the time is ripe for a one-time act of war tax refusal. Instead, I was repeatedly asked, "Where do we sign up?"

See page 6 for a little more about this campaign and how you can help.

Bill Ramsey is active with the St. Louis Covenant Community of War Tax Resisters and is coordinating the campaign effort for NWTRCC.

Outreach Efforts

- Susan Balzer, Heartland Peace Tax Fund in Kansas, staffed a war tax resistance literature table at the biennial convention of the Mennonite Church in San José, California July 2–6. The table was shared with the National Campaign for a Peace Tax Fund, and both groups found good interest from the crowd of more than 6,000 adults and youth.

Lots of literature was taken and questions were asked about the legality of refusing to pay for war and concerns that "the money will be taken anyway."

- Carol Coney represented war tax refusal and redirection at the first-ever U.S. Social Forum in Atlanta, Georgia, June 27–July 1. Carol was wearing many hats but helped to get out some war tax resistance flyers and information and engage in many conversations about WTR. Over 10,000 peace and social justice activists of all kinds gathered under the banner "If another world is possible, another U.S. is necessary." NWTRCC missed out on having a table or workshops because we did not have enough volunteers. ▼



Carol Coney (left) met Cindy Sheehan when Sheehan stopped in Atlanta on her cross country Caravan for Humanity and Accountability, July 14. Photo by AL Viola, Media Photographer, Georgia Peace & Justice Coalition/Atlanta.

Fall Series of Nonviolent Direct Actions Endorsed by UFJ

- **No Nukes, No Wars, No Profiteers**—August 6–9: anniversaries of the U.S. atomic bombings of Hiroshima and Nagasaki; protests at corporate offices and facilities of war profiteers and nuclear facilities around the country.
- **Occupation Project re-launch** on August 6: acts of nonviolent civil disobedience/civil resistance and office occupations occurring through at least the end of September. The campaign is demanding that members of Congress publicly commit to voting against any funding for the Iraq war or we will nonviolently occupy their offices.
- **Declaration of Peace—Days of Decision**—September 14–21: a week of coordinated nonviolent actions.
- **Iraq Moratorium Campaign**—The 3rd Friday of every month beginning Friday, September 21
- **No War, No Warming**—October 21–23: local and national action to highlight connections between the war in Iraq and the global warming crisis.
- **Nationwide Antiwar Mobilizations** in 6–8 regional cities around the country on Saturday, October 27.

Other opportunities:

- Troops Out Now encampment in DC, September 22–29, with major demonstrations on September 29 in DC and LA.
- Christian Peacemaker Congress IX, "Tearing Down Walls...Restoring Communities...", September 20–23, Toronto, Ontario

If you are willing to help do outreach or table at one of these events, please contact Ruth Benn at the NWTRCC office, 800-269-7464.

Near Our Goal!

NWTRCC's May fund appeal included a note about our effort to raise an initial \$12,000 to get started on a new "Introduction to War Tax Resistance" film for outreach and education. We're getting close! Note the thanks on page 2 for grants received, plus a

few individuals have come through with large donations. We hope to surpass the \$12,000 in order to make the best film possible and also have some funds for marketing once the film is done. The total budget with in-kind contributions is \$36,000.



More and More Website Visitors

In the October 2003 issue of this newsletter we reported visits to our website in September 2003 at about 60 per day. Four years later we find visits averaging more like 500 per day. In April 2007 that went up to an average of 610 visits a day, with 1,700 visits on April 13.

Usually summer is a slow time but with the AP article, reported on page 4, July 2007 is showing an average of 778 visitors each day with a high of 1,091 on July 5, the day the article appeared.

We can be sure these are not all friendly visitors, but the statistics also give a strong indication that a lot of people are wondering how they can refuse to pay for war.

Campaign With No Name

NWTRCC's 2005 Strategy Conference resulted in a few high priorities, one being a new video and another a survey of peace activists followed by a one-year war tax resistance campaign if the survey indicated interest. Many of you filled out and helped circulate the survey over the last year, and tallies

are viewable on our website at http://www.nwtrcc.org/survey_summary.htm.

Looking to the campaign specifically, the most relevant results showed that 66% of all respondents who have never done WTR and 77% of all the of those who once did but no longer do WTR would consider participation in one-time refusal to pay for war. This and some correlated statistics helped in networking with other peace groups to encourage participation in such a campaign. (See Bill Ramsey's report on page 4.)

The campaign will include a registration form, "Register-Resist-Redirect," where people can indicate they need more information or indicate their commitment to resist and the approximate dollar amount they plan to resist and redirect. Discussion is ongoing about the details, such as whether to have specific suggestions for redirection including communities devastated by Katrina and/or Iraqi refugees living in camps in Jordan and Syria.

Volunteers are needed for all aspects of this effort, including to help name the campaign. The draft proposal and other documents are on the internet at http://www.nwtrcc.org/campaign_proposal_revised.htm, or contact the NWTRCC office, and we will mail you copies. We hope to have the details and materials ready by September for outreach at fall antiwar actions. ▼

SAVE the DATE for NWTRCC's 25th Anniversary Party

Plus, mini war tax resistance conference and Coordinating Committee meeting

November 2-4, 2007

Meadowlark Center • Newton, Kansas

The program begins with dinner Friday and ends with lunch on Sunday. Come for all or part of the weekend but don't miss the birthday party on Saturday night!

The gathering will be held at the Meadowlark Center, a nascent institution on the Kansas prairie, situated atop a small knoll above a meandering stream and a pond. On Friday night Alan Gamble, Director of the National Campaign for a Peace Tax Fund, will speak,

and Saturday will include a mix of workshops and panel discussions. The NWTRCC business meeting is Sunday morning and open to all.

Plan your travel now! The closest airport (and bus station) is Wichita. Amtrak is a good option. It arrives in Newton in the wee morning hours, but our Newton hosts will arrange to meet train travelers.

Brochures and registration forms will be mailed at the end of the summer. Hope to see you there!

Mostly he seeks to defend “outlaws” and indigent clients. “I take what I need and give the rest to my pro bono cases” (70 to 80 percent is his ideal). He did venture, briefly, into electoral politics with a 1971 run for mayor of San Francisco on the Platypus Party ticket. He came in sixth out of 11.

Serra, older brother of famed sculptor Richard Serra, gained notoriety in the 1970s and after for defending such people as Huey Newton of the Black Panther Party, members of the Symbionese Liberation Army, Judy Bari of Earth First!, and most famously Choi Soo Lee who was involved in a San Francisco Chinatown murder. That case became the basis of the 1989 movie *True Believer* in which the Serra character was played by James Woods. Serra’s flamboyant courtroom manner, manifested through cross examination and summation, got him a lot of attention as well as success in difficult cases.

But it wasn’t until 1974 that the government decided to prosecute Serra. After defending himself by putting the Vietnam War on trial and presenting numerous character witnesses, he was acquitted on two of the three charges, but convicted on a third, “failure to file,” serving four months in prison. In 1986 he was taken to court again and convicted of the strange charge “willfully filing late,” sentenced to a year (suspended) and five years probation.

As the years went on, “the ideology receded” and his resistance to taxes became more of a habit than a passion. His lawyer claims that Serra has a “dysfunctional relationship to money.” Because he identifies with the “outlaws” of society, he sees taxation as a means that oppressors use to control the oppressed. “I abhor the bourgeoisie.”

Then in 2005 he was convicted of the misdemeanor “failure to pay” \$44,000 for tax years 1998 and 1999, sentenced to ten months and \$100,000 (what the IRS estimated he owed over a five-year period). According to his attorney, the government threatened to charge him with a felony of “sequestering,” or hiding, his assets, so he recommended that Serra take the deal that would only involve the misdemeanor.

Why Him?

How did his case get to court, while most war tax resisters rarely see anything more than the odd lien or levy from the IRS? First, Serra has often not bothered to file, and those years when he does file, he doesn’t pay. Second, he doesn’t respond to notices he gets from the IRS.



Cartoon in Serra’s office by artist D. Low, 1997. Photo by Ed Hedemann.

Just tosses them away. They tried serving levies on clients such as the Hells Angels. Not very productive. They even sent a couple of “keepers” to his office—men in black suits whose sole function was to sit around, intercept the mail, and open all the letters to see if they had checks in them. Serra was billed \$50 a day for the honor. Fortunately, that lasted only a couple of days before they gave up. Serra usually just gets cash from his paying clients.

The Justice Department was so intent on getting Serra in 2004, they sent prosecutors from DC to conduct the case against him after the local District Attorney’s office declined to do so. Serra reckons that it had to do with Ashcroft’s office trying to make an example of a professional—any professional (“doctor, lawyer, or Indian chief”)—in order to get enough press to scare the average person. Other factors likely include his previous tax convictions; his notoriety; his continuing insistence on “blowing off” the IRS, its notices, and the tax laws; and that there has been nothing to seize—“it frustrates them.”

The Future

He served his time but has not decided whether to compromise his principles by making the required payments towards his \$100,000 fine in the 2005 case. “Fuck them, I’m never paying, eat shit, I’ll go to jail where I belong” is what he’s inclined to tell them. Serra says he doesn’t mind prison because it’ll give him an opportunity to help other inmates with their legal problems. Also, he will have the

time—something he doesn’t have now—to read and write. However, if he doesn’t pay, he risks returning to prison for contempt and he won’t be able to be a trial lawyer, something the 72-year-old Serra wants to do until he is 80, and he’ll miss being with his longtime companion Vicki Day.

All his life he has thrived on what he calls “win-loss imagery.” When he was young, Serra was an active participant in a variety of sports, including boxing. Then, as an attorney, he has enjoyed the fight of a trial—“I’m a decibel purveyor.” He would sorely miss that life. ▼

Ed Hedemann is active with NYC War Resisters League and author of War Tax Resistance: A Guide to Withholding Your Support from the Military.



Video Contest

Use your talents to spread the word about a simple tool to help stop war.

Length: 30 seconds to 4 minutes

Exposure: National distribution

Topic: Taxes for Peace, Not for War!

Deadline: Jan. 15, 2008

Prizes: 1st-\$300, 2nd-\$200, 3rd-\$100

For more info:

<http://www.nwtrcc.org/videcontest.htm>

Make a film that will make a difference!

PERSPECTIVES

Dozens of interesting tidbits and quotes related to war tax resistance arrive in the NWTRCC office every day. Here's a sampling of some that have come to our attention over the past many months, knowing that many other great items are still piled up on the desk or in our email. For those of you who use the internet, please consider posting such comments and quotes on our war tax resistance blog at www.nwtrcc.org/wordpress. It's open for you to add your WTR action stories and photos, IRS interactions, or relevant quotes.

—Ruth Benn

"We all take part in it—if you pay your taxes, you're taking part in this war. We all have a responsibility, as they determined after Nuremberg, whether you're the lowest soldier or the highest ranking general, or just a regular civilian, we all have responsibility...to resist and refuse enabling and condoning this criminal behavior."

—1st Lt. Ehren Watada speaking at the 2006 Veterans for Peace convention in Seattle. Watada's court martial for refusing to deploy to Iraq is on appeal. See www.thankyoult.org for updates and support information.

Rick Gaumer of WRL New England receives the alumni magazine from the University of Virginia. The Spring 2007 issue surprised him with this story from an interview with civil rights activist Julian Bond:

...he recalls attending a Quaker school in Atlanta, where he was first impressed with the idea of aggressive but nonviolent resistance.

"It was impressive to me because you'd meet these people who were tax resisters, who wouldn't pay their income tax because the monies were used for war.

I thought, My Lord! How can you not pay your income tax? Everybody pays their income tax.

"They'd said, 'No. I'm not doing it,' and they'd go to jail. I thought, You'd go to jail voluntarily? How could you do that? Of course, I later did it myself. But at the time it was like, Whoa."

"Peace will destroy civilization as we know it."

—Juanita Nelson at the May 2007 NWTRCC gathering (either quoting herself or a line she picked up somewhere)

Vermont activist Lou Waronker sent in the quote that inspired him to become a war tax resister:

"Talk is cheap. I find no fault with officers of government, who brush off the pleadings of peace

advocates, so long as collections from that same source are steady. Money talks. It is the individual taxpayer's carte blanche to his duly elected and appointed officials. This I must not give."

—Wendel Bull, from an article in *The Peacemaker* in the 1960s.

"It's in our backyard... it's in our front yard. This nuclear contamination is shortening all life. We are going to have to unite as a people and say no more! We, the people, are going to have to put our thoughts together to save our planet here. We only have One Water... One Air...One Mother Earth."

—Corbin Harney, in memorium, Newe (Western Shoshone) Spiritual Elder and founder of Shundahai Network, March 24, 1920–July 10, 2007



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