



# NATIONAL CAMPAIGN FOR A PEACE TAX FUND

Update

Quarterly

## ***A Personal Dilemma? A National Dilemma? An International Dilemma?***

**F**or many Americans, the approaching Tax Day is such a fundamental dilemma; to live according to one's own beliefs, or to live according to the law. This is an issue which can provoke strong emotions in the United States (because of the massive size of the military budget and the widespread comfort with such military spending), such that it can make the issue appear to be exclusively about U.S. military spending. This year is going to be different.

April 15 will again be a time for reflection, regret and decision. But in July, for the first time ever, Peace Tax activists from around the world will be arriving in Washington DC to renew friendships, network, and to help progress Peace Tax campaigns in many countries. Their presence here will be a reminder for us, and for the US Congress, that this is not an American issue, nor is it about the U.S. military alone; it is about conscience and freedom. It should not be a crime, in any country, to declare "I wish to pay my full taxes, but I cannot pay for a war machine." Whose war machine? It doesn't matter!

There is something invigorating about meeting people who are struggling with the same issues as you, in a different country. Their tax day isn't April 15, and their military spending is a small fraction of US military spending, but their experience of confronting conscience versus tax laws is exactly like yours. To listen to them describe their struggle in a different language (or at least a different accent), with their very different political environment, is very inspiring and gives new energy to all the campaigns and a renewed sense of solidarity.

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**JOB!** 

## **Tax Day - Stand Up and Be Counted!**

NEWS FROM THE FIELD, BY RACHEL HARRISON

**D**o you want people around you to know about how much money they are paying for war? Offer them hope by letting them know they can work for a Peace Tax Fund! There are many types of public actions you can do as Tax Day approaches. If you know people who have been carrying on this tradition, help them out this year! If you don't already know activists, use our network to find them.

### **Why?**

It can be refreshing for taxpayers to think about where their tax money goes if they are approached in a way that seeks to empower them. Contradict the purported inevitability of "death and taxes" by showing that there is an organized movement to separate the two for those who conscientiously object to having their taxes pay for war.

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## Child Soldiers Update

### Reversal of U.S. Position: U.N. Working Group Adopts Optional Protocol on Child Soldiers

A U.N. working group established in 1994 to develop an Optional Protocol to the Convention on the Rights of the Child, addressing the global issue of child soldiers, successfully adopted a draft resolution setting eighteen as the minimum age for participation in armed conflicts.

In a major shift from its previous position, the U.S. delegation agreed to eighteen years as a minimum age requirement for participation in armed conflict. The agreement also sets eighteen as an age limit for conscription, but allows volunteers to join armed forces below that age.

Under a special provision of this draft protocol, the optional protocol is open to all countries for ratification, regardless of whether they have ratified the parent convention, the Convention on the Rights of the Child. This provision would allow

the U.S. to become a party to this protocol.

The Protocol will go next to the UN Human Rights Commission, EcoSoc and the General Assembly. However, since there was consensus at the working group level, observers to the negotiations do not expect any problems in the final adoption of this protocol.

A copy of the draft protocol should be available in Rep. Lantos' office, at the following address:

Office of Representative Tom Lantos  
2217 Rayburn House Office Building  
Washington, D.C. 20515

Tel.: 202-225-3531

<http://www.house.gov/lantos/caucus/caucuswebpage.htm>



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The National Campaign for a Peace Tax Fund  
The Peace Tax Foundation



*Executive Director: Marian Franz  
Outreach: Tom Kierans  
Admin. Assist.: Shayla Mills  
Intern: Rachel Harrison  
Chair: E. William Galvin  
Honorary Chair: David Bassett*

This newsletter is published quarterly. Annual membership to the National Campaign for a Peace Tax Fund is \$25.

Since the Campaign advocates for the rights of conscience legislatively, gifts are not tax deductible. Tax-deductible contributions can be made to the Peace Tax Foundation, which educates the public about issues of taxes and war.

2121 Decatur Place, NW  
Washington, DC 20008-1923

Phone: (202) 483-3751  
Toll-free: (888) PEACE-TAX  
Fax: (202) 986-0667

E-mail: [peacetaxfund@igc.org](mailto:peacetaxfund@igc.org)

Web: <http://www.nonviolence.org/peacetax>  
Legislative Update Hotline (24 hr): (800) 550-6039

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# The Arms Race With Ourselves

A

s we look to hosting the 8<sup>th</sup> International Conference on War Tax Resistance and Peace Tax Campaigns, I recall the first such gathering in Germany in 1986. Attendees at that conference were shocked by the huge proportion (around 50%) of US annual federal spending directed toward the military. We in turn were envious of percentages as low as 5 or 10% in Europe.

There is some good news. World military spending is down from \$1.2 trillion in 1985 to \$785 billion in 1998 according to the London-based International Strategic Studies Program. And yes, there is bad news. In the same period the US share jumped from 30% to 36% of that total.

**Yet the US military is starving**, according to best-selling author William Greider in *Fortress America: The American Military and the Consequences of Peace*. Our military, he says, has come to resemble a starving body. It must keep feeding, he says, only now it is feeding on itself.

“The U.S. military-industrial complex, as we have known it, is in the process of devouring itself, literally and tangibly,” because of over-spending on weapons systems, asserts Greider. What cannot endure long, he says, is the “awesome interlocking structure of armed forces, industrial interests, and political alliances that has sprawled across American public life and purpose for two generations.” Admiral Eugene Carroll of the Center for Defense Information says, “It appears we are in an arms race with ourselves.”

Greider says citizens consciously avert their eyes and refuse to see the emperor has no clothes. I have to admit that as a pacifist I too have averted my eyes and chosen to remain somewhat naive about details of the enormity of the numbers and deadly ability of our armaments. He reveals almost inconceivable levels of waste and confusion in the hundreds of billions of dollars squandered by the US military in the post-Cold War world.

Fortress America possesses target overkill in staggering dimensions. Even the Government Accounting Office (GAO) has documented the redundancies: “The services already have at least 10 ways to hit 65% of the thousands of expected ground targets in two major regional conflicts. In addition, service interdiction assets can provide 140% to 160% coverage for many types of targets. Despite that, the services plan to acquire air-

craft and other weapons over the next 15 to 20 years.”

**It is all because of “them.”**

This juggernaut – the biggest military force in the world – lurches on. The nation’s political and military leaders seem to be searching forlornly for an enemy, a “they,” that can restore purpose to the country’s mighty armaments.



Marian Franz is Executive Director of the Peace Tax Fund

Photo: Marge Schier

Examples of your tax dollars at work :

■ We have so many tanks that the Army has taken to dumping them in the ocean to form coral reefs - and then asking to buy even more.

■ The Air Force has so many long-range bombers it can't even afford to keep them in the air - and still it wants to build more.

■ Tax dollars furnish money for research and development of new weapons systems which are then sold to other countries.

■ The power of the arms lobby is pressing for an enlarged NATO, not for security but to establish markets for new weapons.

■ Fifteen years ago there were more than 20 competing arms manufacturers in this country. Now there are three and their bills to the US government continue to swell.

■ This nation spends twelve times more on promoting arms sales abroad than on environmental technologies.

**Here is another caution.** Just as our government is under ever increasing control and influence by the arms industry, we are becoming increasingly isolated from world opinion and our own people. Greider points out that the “rest of the world is not blind. It can see America planning and producing spectacular new weapons systems when its arsenal is already overwhelmingly superior and deeply redundant. Other nations, large and small, ask themselves: What do those Americans have in mind for their new super-weapons? Is it self-defense or domination?”

Whether a nation’s military spending percentage is 5% or 50% those gathered at the international conference in July share an outrage and a dream. **What if we employed the money instead to take away the provocation for wars?**



## Green Lights and Red Herrings

In December 1975, after receiving a green light from U.S. President Gerald Ford and Secretary of State Henry Kissinger, Indonesian President Suharto launched an invasion of East Timor. The weapons for the attack came from the United States. “Of course there were U.S. weapons used,” commented one high-ranking Indonesian general. “These are the only weapons that we have.”

U.S. law, however, prohibited Jakarta from using its U.S.-supplied weapons for purposes other than self-defense. When the State Department Legal Advisor Monroe Leigh raised this point in a cable to Kissinger, the Secretary of State exploded: “The Israelis when they go into Lebanon — when was the last time we protested that?” — an accurate observation that would soon become prophetic. Kissinger went on: “And we can’t construe a Communist government in the middle of Indonesia as self defense?” (Nation, 29 Oct. 1990, p. 492). Kissinger fans will recall his similar comment on authorizing the overthrow of Chile’s democratically elected government: “I don’t see why we need to stand by and watch a country go Communist due to the irresponsibility of its own people.” Of course, Communism was a red herring in both cases.

In response to the Indonesian invasion of East Timor, the U.S. publicly announced that it was suspending arms supplies to Jakarta, but there was actually no interruption in weapons deliveries and, under Kissinger’s orders, the “suspension” was quietly lifted the next month.

In 1977, the Indonesians were beginning to run low on weapons, so the United States — now under the administration of President Jimmy Carter — accelerated the arms flow. And when Congressional restrictions prevented Carter from providing jets to Jakarta in 1978, he used Israel as a conduit: Israel sent U.S. warplanes to Indonesia while the United States re-supplied Israel. In the late 1970s, some 200,000 East Timorese — more than a quarter of the population — died under the ferocious Indonesian assault, made possible by U.S. weapons.

*Stephen R. Shalom teaches political science at William Paterson University in NJ. He is the author of “Imperial Alibis”.*

In 1982, the United States gave another green light, this time for a full-scale Israeli invasion of Lebanon. Two days after the Israeli armed forces, the Israeli Defense Forces (IDF), rolled over the border, Secretary of State Alexander Haig told a news conference that President Reagan had “deferred judgment” on whether Israel’s use of U.S. weapons in Lebanon violated U.S. law. Over the ensuing weeks, Israel conquered half the country, killed thousands of civilians, destroyed countless homes, attacked Syrian forces in the Bekka Valley, and broke numerous truces. The Israeli army sat poised outside Beirut, alternately shelling the city, making tank forays, and cutting off its water and electric supply.

*The man who strikes first admits that his ideas have given out*  
**Chinese proverb**

The Reagan administration did hold up one shipment to Israel of cluster bombs (anti-personnel weapons being used by the IDF on Beirut), but pointedly declared that it would not make a legal determination about whether Israel had violated U.S. law. At the same time, Reagan assured Jewish leaders that his administration would not impose sanctions against Israel. On August 5, Reagan told Israeli Foreign Minister Yitzhak Shamir — in what might hold the record for understatement: “Should these Israeli practices continue, it will become increasingly difficult to defend the proposition that Israeli use of U.S. arms is for defensive purposes.” These Israeli practices did continue, and U.S. arms continued to flow.

Israel justified its invasion by claiming PLO terrorism on the border (in fact the border had been quiet for eleven months except when there were Israeli provocations), that the Israeli ambassador to Britain had been shot in London (yes, but by a virulently anti-PLO organization), and that they were countering the Syrians (who were in Lebanon under an Arab League mandate, having been invited into the country in 1976, with encouragement from Washington and Tel Aviv, to combat a Palestinian-

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### Where?

In front of a post office on April 15 (and perhaps every day for the week before) is a popular spot, as many distressed taxpayers are rushing their returns to be postmarked in time. Another advantage to this location is that the media are often at the post office to do a piece on last-minute taxpayers rushing to the post office.

Fear and other feelings about the IRS are strong at this time. You can draw people out, not just by giving them information, but by listening to their stories. You may have read our lobbyist recount how persuasive the story is to members of Congress. We continue to ask you to send us *your* story so that we can take it to Congress. One's own story of questioning the morality of war is instructive in itself, whether or not conscientious objection to paying for war is the story's conclusion. When you engage in conversation at a demonstration, asking the person what they've experienced—not their opinion, but their experience—can help them listen to their own inner conscientious objector.



### Who?

Ask the Peace Tax Fund office to send you the contact information of active local groups. Or contact local social justice groups who may want to protest insufficient tax funding for needs such as education and health care—you may be able to plan a coordinated action.

### How many people do I need?

You may want to think about your goals- to demonstrate that there are a large number of people who can't pay for war, you may want to have many. To seem approachable, you may want fewer. Try to have enough people so that no one needs to hold a sign while handing out literature, and to handle people who approach you more than one at a time.

### How?

If there is a sidewalk around the post office, you can probably stay there legally. If you want to demonstrate on post office grounds, however, you may need to apply for a permit, and (if you have more than 25 people) police officers may be present at your event. Many groups set up tables and hold signs that use stakes, but attaching posters to buildings or fences or staking them into the ground is probably not advised.


### Penny Polls

Contact the office to request a copy of a handout that one group, "Community of Conscience," gives to people who participate in the Penny Poll it sponsors. You could even structure the poll as a fundraiser. Penny Polls asks people to show how they think the taxes raised should be spent; it can provoke participants to prioritize the demands on public money and can be used to encourage Congress to

reflect the priorities of the people.

### Other Outreach

In addition to demonstrations and media outreach, personal interaction with friends and family can be especially powerful for the listener around Tax Day. Ads in large circulation publications are probably more effective than usual at this time because many readers are preoccupied with taxes. Radio call-in shows may also be broadcasting on subjects which have a "hook" for the discussion of conscience and taxes. Contact the office for tip sheets on these avenues.

Read more on publicizing the problem of war taxes in *War Tax Resistance: A Guide to Withholding your Support from the Military*, a War Resisters' League book available from NCPTE. 

Rachel Harrison

leftist coalition). In short, more red herrings. Unfortunately, U.S. arming of foreign aggressors is not just a thing of the past. Consider an article in the New York Times of Feb. 3, 2000, by William A. Orme Jr. The thrust of Orme's report is that a planned Israeli purchase of new "Apache" helicopters from the U.S. has been held up because Washington does not want to share secret military software with Israel for fear that the latter might transfer these secrets to China and India, customers for its own arms industry. But the article also mentions — in passing, and without further comment — how Israel's current U.S. helicopters are being used and how the new ones will be used:


"Israel's decade-old fleet of 42 Apaches is in almost daily combat use, flying three-hour round-trip sorties to southern Lebanon from carefully camouflaged hangars here. Air Force officers say their bombing raids against Hezbollah guerrilla targets would be more effective and pose less risk to crews if they could use the newer Longbow Apaches."

In other words, U.S. weapons are being used on a regular basis for military actions in a neighboring country without any objection from Washington, and a new sale of weapons for the specific purpose of further acts of aggression is being considered.

Of course, the Israelis claim — as they did in 1982 and as the Indonesians claimed in 1975 — that their actions are totally defensive. But when Israel first moved into southern Lebanon in a big way in 1978, the UN Security Council unanimously passed Resolution 425 which called "upon Israel immediately to cease its military action against Lebanese territorial integrity and withdraw forthwith its forces from all Lebanese territory" — a resolution Israel has been defying for more than two decades. For many years the pattern has been that when Lebanese guerrillas strike at IDF soldiers occupying southern Lebanon, Israel responds with what can only be called terrorism. For example, when three Israeli soldiers were killed in April 1993, "Israeli helicopters fired at least 15 missiles into three houses, a bakery and a valley

outside the zone, as tanks and artillery slammed 200 shells around a string of villages in the region," wounding eight civilians and a UN soldier (NYT, 14 Apr. 1993, A13).

Israel's new Prime Minister, Ehud Barak, has promised to withdraw Israeli troops from Lebanon by the summer. So why the need for the helicopters? A report by Deborah Sontag in the New York Times on Oct. 7, 1999, suggested an answer, noting that in order to minimize its own casualties the new IDF strategy is to emphasize airborne attacks: "What we are really doing is introducing technologies that partially substitute for the physical presence of soldiers," said Deputy Defense Minister Ephraim Sneh.

So it seems that once again U.S. weaponry will be facilitating international aggression. Washington provides the green light and endorses the red herrings. And it will continue to do so until we can exert the public pressure to stop it. 

*Stephen R. Shalom teaches political science at William Paterson University in NJ. He is the author of "Imperial Alibis".*

**Some recent examples of Pentagon spending, according to Associated Press:**

1 electrical bell.....	\$714
1 ballbearing.....	\$350
1 screw.....	\$ 76
1 15 cent O-ring.....	\$ 30
1 40 cent diode.....	\$ 4.50
1 60 cent transistor.....	\$ 7.60
1 59 cent compressor seal....	\$251

# Gandhi and King Principles of Nonviolence



*"The alternative to violence is nonviolent resistance. I had come to see early that the Christian doctrine of love operating through the Gandbian methods of nonviolence was one of the most potent weapons available to the Negro in his struggle for freedom. To meet hate with retaliatory hate would do nothing but intensify the existence of evil in the universe. Hate begets hate; violence begets violence."* Martin Luther King, Jr.



## Gandhi's Principles & Public Policy

1. *Truth and Truthfulness.* Unconditional commitment to be truthful and authentic.
2. *Nonviolence.* One must also accept the fact that all forms of violence cannot be totally eliminated.
3. *Trusteeship.* Each of us has a unique talent, however, we do not own it but serve as a trustee; our talent must be used as much for the sake of others as for ourselves.
4. *Constructive Action.* Once acknowledged and balanced, we must use our talents to empower others in creating social change as a whole community.

## Gandhi's Principles & Personal Policy

1. *Respect.* To respect others and accept the interdependence and interconnectedness of all life.
2. *Understanding.* We must begin to understand the 'whys' of being here, both for ourselves and others.
3. *Acceptance.* Out of respect and understanding we can begin to accept one another's differences.
4. *Appreciating Differences.* To move beyond acceptance into appreciation and celebration of differences.

## King's Principles & Public Policy

1. *Nonviolence* is a way of life for courageous people.
2. *Nonviolence* seeks to win friendship and understanding.
3. *Nonviolence* seeks to defeat injustices, not people.
4. *Nonviolence* holds that suffering for a cause can educate and transform.
5. *Nonviolence* chooses love instead of hate.
6. *Nonviolence* holds that the universe is on the side of justice and that right will prevail.

## King's Principles & Personal Policy

1. *Information gathering*
2. *Education*
3. *Personal commitments*
4. *Negotiation*
5. *Direct action*
6. *Reconciliation and beginning the healing process*

This list of principles was produced by "A Season of Nonviolence: In Commemoration of the 50th and 30th Anniversaries of the Assassinations of M.K. Gandhi and Martin Luther King, Jr.," 1565 Maple Ave., Suite 204-205, Evanston, IL 60201 and distributed by War Resisters League, 339 Lafayette Street, NY, NY 10012



## Websites for FY2000 Budget information

As tax time approaches, peace organizations will be updating military spending information on their websites. Here are a few to check out (be sure to check dates on articles you read - they may not be talking about the finalized budget):

**The Nonviolence Web (www.nonviolence.org)** includes pages for War Resisters' League, National War Tax Resistance Coordinating Committee.

[explore the nonviolence web](#)

Discussion Board  
Nonviolence Links  
IssuePages/Topics

**Friends Committee on National Legislation (www.fcnl.org)**



**Center for Defense Information (www.cdi.org)**



**Peace Action (www.peace-action.org)**



### Also..

**Progressive Secretary** is a free service dedicated to progressive issues. When you sign up, you are offered regular opportunities to sign on to letters to the Congress or the President. Why not join and have a letter you draft go to Congress from all the Progressive Secretary users who agree?



## JOB OPENING - ADMINISTRATIVE ASSISTANT

To begin in March 2000

The National Campaign for a Peace Tax Fund in Washington, DC is looking for an Administrative Assistant who is committed to the cause for which it works.

**The Campaign** is a small, non-profit corporation established to pass the Peace Tax Fund Bill in the US Congress. The Peace Tax Fund Bill would amend the Internal Revenue Code to provide an "alternative service" program for the *tax dollars* of people conscientiously opposed to any participation in war. Under the Peace Tax Fund Bill, taxpayers conscientiously opposed to war would pay their full tax liability which would go into a special fund, the Peace Tax Fund, which could be spent for non-military purposes only. The office is located at 2121 Decatur Place, NW., Washington, DC, a five minute walk from the Dupont Circle subway stop on the Metro Red Line.

**Duties:** Administrative assistance and office management: dictation; making appointments; processing incoming and outgoing mail; assisting with production and distribution of fund appeals, literature and newsletters; purchasing; donation intake; board and some other occasional meeting arrangements; reception; maintaining files; and inventory of office supplies; computer database maintenance; etc. There will also be significant AA involvement in hosting and arranging the International Conference of War Tax Resistance and Peace Tax Campaigns, to be held in Washington DC in July 2000.

**General Qualifications:** Ability to work independently under the direction of Executive Director. Background in computer word processing and data base programs (preferably Macintosh) desirable. Willingness to commit to a minimum of two years' employment. Must give attention to detail. Sympathy for the goals and purposes of the organization. Previous office experience preferred.

**General Information:** Starting salary based on experience and training, but preference may be given to someone wishing to work at a level that minimizes tax liability. Staff are offered paid health insurance, provision for sick leave, two weeks annual paid vacation, plus thirteen paid holidays annually.

**To Apply:** Send letter of interest, resumé, and references to Marian Franz at the above as soon as possible.

## Don't Give Up the Ship!

**D**oris (Granny D) Haddock celebrated her 90th birthday and her 3,000 mile walk across America to get rid of big money interests in American politics, recently. She was greeted by hundreds of “Granny D!” chanting school children and townspeople as she stopped in Maryland at Cumberland’s historic train station to speak from the back of a caboose. The town provided birthday cake for all. The town of Winchester sent its finest traditional musicians, “Kindred Spirits”, who filled the old station house with ancient airs played on pennywhistles and hammered dulcimers. Also present were news crews from Japan, Germany, England, in addition to US crews. Extracts from her remarks to the crowd are printed below:

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*Granny D's 90th BIRTHDAY SPEECH*  
*January 24, 2000, Cumberland, MD*

*A flood of special interest money has carried away our own representatives and our own senators, and all that is left of them—at least for those of us who do not write \$100,000 checks—are the shadows of their cardboard cutouts. If you doubt it, write a letter to them and see what rubber stamp drivel you get back. For all we know, they might all have died ten years ago and the same letters continue to be sent out.*

*Now, standing here on the back of this charming caboose, why would I spoil my own birthday party with a bunch of politics. Well, because I love politics and this is my party. I love it to death and I shall love it to death. It was the dinner-table meat and potatoes of my wonderful, 62-year marriage. It is what we talk about on Tuesdays in my little town. It is what self-governing Americans must hold in steady fascination and endless conversation if we are to be free.*

*For those of you who have lived a long life and think your are finished with it, I tell you that, if you will pray for courage and look to the needs of your community rather than yourself, a great energy and happiness will come to you. Indeed, your community needs your wisdom and your patience. Your family needs you, too, whether or not they believe it. Your country needs you.*


*But now—in a time when people are so stressed in their lives and are so unaware of what it means to truly live well, to live free, to live with enough leisure and confidence to be the stewards of their own lives and communities—in this time, we strangely find ourselves having to explain why it is a bad thing if multinational corporations control our elections, and why it is a bad thing if our elected leaders no longer represent the interests of the people.*

*I know that some of these people just need to be awakened. We can do that. We can show them a future they will want. But there are others who know very well what has been lost in this nation over the last few decades and they have lowered their fists slowly in despair. To them, to my generation and the generation younger and the generation older, I cry to you, please—don't give up the ship.*

*Work with us to return our self-government to the human scale. Help us defeat those Members of Congress who will not take even the first step toward reform, which everyone with a brain and a soul knows is the simple act of outlawing the huge soft money contributions that now flood elections with special interest money and special interest obligations.*

*We care nothing for the taxes on whiskey, because they are nothing to us anymore. We pay \$150 billion dollars a year in extra taxes because tax breaks are being sold for campaign contributions, and we pick up that tab.*

*Where do we march to make a fight of this? Not against our government, but against those inside and outside of it who have set up their cash registers in our temples of democracy. Where are they? Downhill from here in a place that smugly dismisses the rage of Americans.*

*Let them become suddenly uneasy. Let them notice that the birds and the dogs are strangely silent. Something is brewing, and it is called an election. It will be the last one for many of them. I pledge myself to that, and I am full of energy yet and full of years. *

Reported by Dennis Burke on Feb 1, 2000

## Supreme Court Leaves Crisis of Conscience for Congress

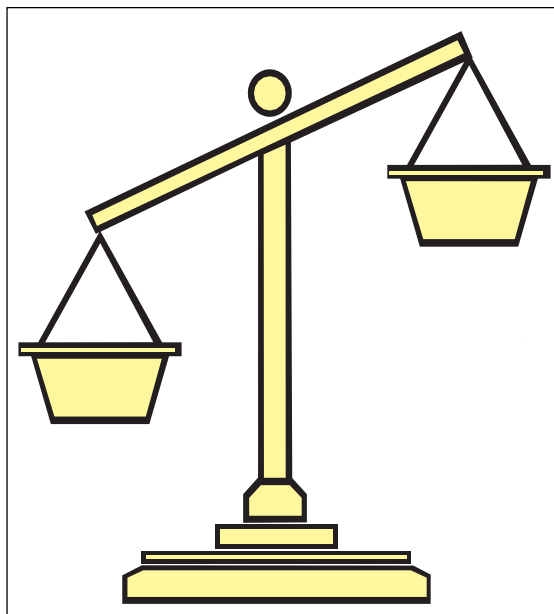
The United States Supreme Court recently declined to hear the cases of three conscientious objectors who cannot in good conscience pay military taxes. The decision, delivered customarily without commentary, means that the United States Congress is the likely forum where this issue will be addressed.

Priscilla Adams, and Gordon and Edith Browne are Quakers who informed the Internal Revenue Service of their inability, in accordance with their religion, to pay for war. As their cases (*Browne vs. U.S.*, 99-632, and *Adams vs. Commissioner, IRS*, 99-798.) moved through the courts and the issue became whether they should have to pay the IRS penalties and interest, their supporters had hoped that the Supreme Court would choose to hear the cases and resolve a greater religious freedom issue which is a matter of great concern to thousands of Americans.


J.E. McNeil and Peter Goldberger, lawyers for the Brownes and Ms. Adams respectively, argued that the IRS's refusal to grant exemptions for a religious hardship unduly interferes with Quakers' right to exercise their religious beliefs.

"We're very disappointed that the Supreme Court will not be taking the opportunity to reinforce religious freedom and freedom of conscience," said Marian Franz, Executive Director of the National Campaign for a Peace Tax Fund. "Congress seems like the most appropriate place where this human right can be protected." She continued, "We will continue to hope that justice can really be found in the courts, perhaps in the case of Rosa Packard which is still underway; however, no matter what the courts decide, we assert the right not to participate in military activity, whether that participation is physical or financial."

U.S. Representative John Lewis recognized this need when he introduced the Religious Freedom Peace Tax Fund Bill (HR 1454) to the 106<sup>th</sup> Congress in April 1999, and he has been joined by 27 cosponsors. The Bill would enable citizens, like the Brownes and Ms. Adams, to pay their full federal taxes without those taxes being spent for war. The Congressional Budget Office has itself found that the Religious Freedom Peace Tax Fund Bill would increase revenue and reduce collection costs for the IRS, without reducing Defense Department appropriations.



"This nation has a choice," Ms Franz said today. "It can spend money prosecuting people because of their conscientiously held beliefs, or it can protect a fundamental freedom. If George Washington was able to recognize the freedom of conscience of Quakers during the Revolution, doesn't it seem reasonable to expect this modern superpower to have the self-confidence to act in the same way?"

In this election year, campaigners and supporters for the Bill hope that this matter of huge importance to some, and which can benefit all, will receive the Congressional attention it deserves. 

Tom Kierans

**Got something to say?  
Write to us!**

This international meeting takes place every two years and we are delighted to be co-hosting with NWTRCC the first meeting in this hemisphere. Participants are expected from Belgium, Canada, Germany, Guatemala, India, Bangladesh, Italy, Netherlands, Norway, Russia, and the UK. They will tell us about their own campaigns, we will exchange ideas, make new friends and remind ourselves about the reasons for campaigning so hard for the Religious Freedom Peace Tax Fund Bill. We will be able to discuss how we can build on the United Nations' new recognition of the importance of the Peace Tax Fund idea, since its ECOSOC committee granted Special Consultative status to CPTI (the international umbrella organization of peace tax campaigns).

Now is the time for taking stock of how far we have come, in the United States and internationally, and

for gathering our strength for another push. The United Nations has declared this year is the International Year for the Culture of Peace (IYCP), and 2001 is the beginning of the International Decade for the Culture of Peace and Non-violence for the Children of the World. More and more people are hearing the Peace Tax Fund idea, and it is appealing to individuals and politicians from across the political spectrum.

So, as you review all those tax forms and think about the affront to your conscience, think also about people just like you who will be here in July. Think about this issue as an international one, a human issue, a matter of basic freedom. Think also about renewing your own commitment to the Peace Tax Fund, and let's all try to move up a gear together; to become stronger and louder.



**Tom Kierans**

## Obituary Leah Felton

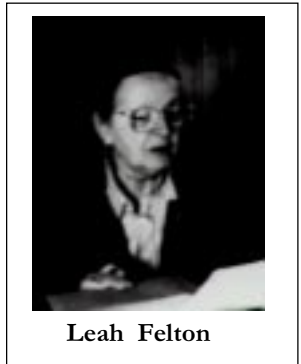
*Leah Elizabeth Burg Felton, 84, who played an important role in the National Campaign for a Peace Tax Fund, died Dec. 21, 1999 at the Friends Nursing Home in Sandy Spring, Maryland..*

*Leah was born in York, Pa. She graduated from Millersville State University, and taught elementary school in York from 1937 to 1943. She later taught private piano lessons. In 1962, she moved to Washington, D.C. with her husband Walter, and joined the staff of Friends Committee on National Legislation, where she served until 1975. She and Walter moved to the Sandy Spring retirement community in 1984, and continued an active life there. Walter died in 1996.*

*When I approached FCNL in 1971, seeking FCNL's help with the Peace Tax Fund Bill, I was referred to Leah, who began immediately to help the newly-developing legislative efforts.*

*Leah joined the Board of the NCPTF Board, serving for a number of years as its secretary. When she and Walter moved to the Netherlands (1975 - 1978), she made significant contacts with Quakers and others there, informing them of Peace Tax Fund developments. Those contacts were an important stimulus to the peace tax fund movement in the Netherlands, and thus to the international movement.*

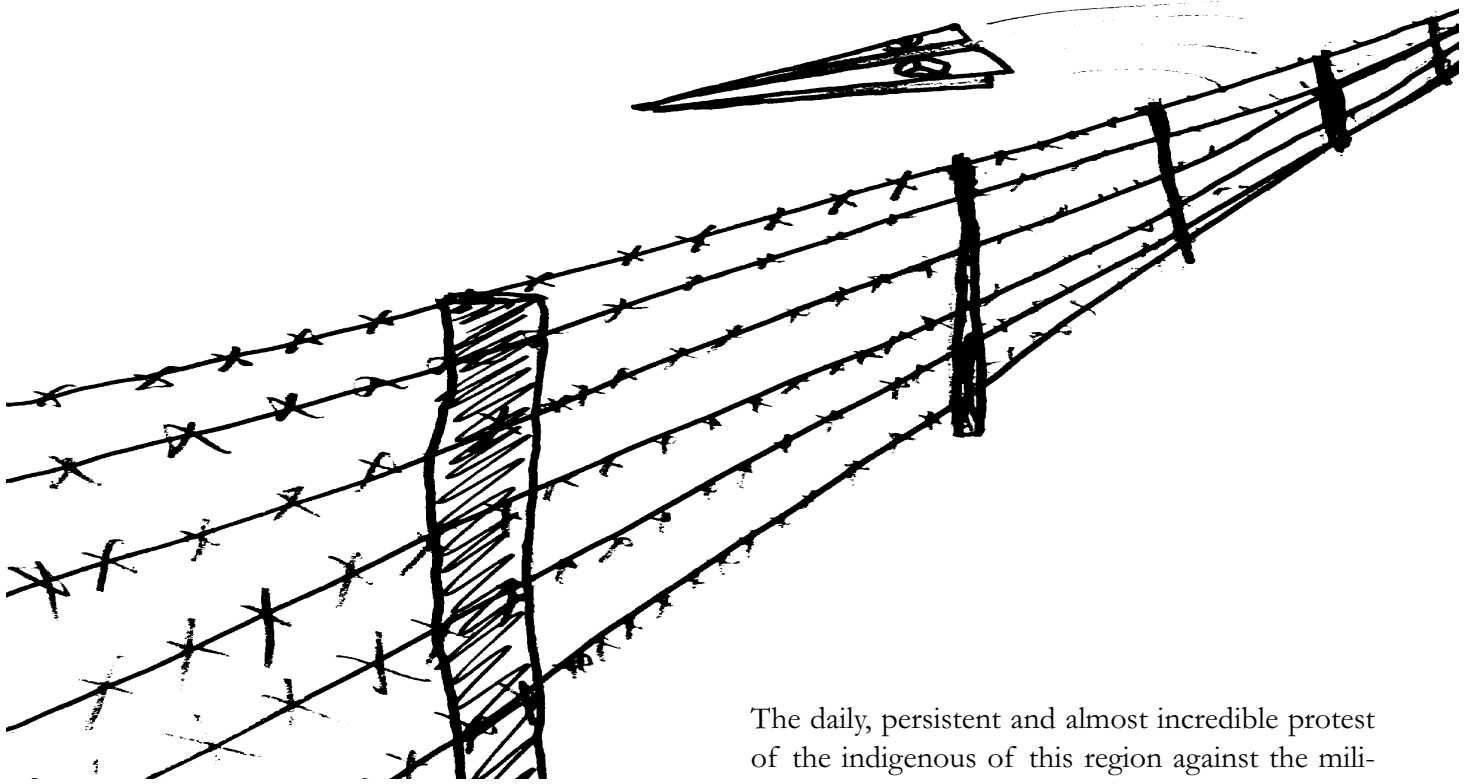
*On their return from the Netherlands, Leah continued her work with the NCPTF Board for many more years. Leah was a dedicated and faithful worker. She urged upon us the importance of persistence in our endeavors to establish the right of conscientious objection to the payment of military taxes.*



**Leah Felton**



**David R. Bassett**



## Zapatista Air Force Attack

From the Mexican daily La Jornada

January 3, 2000


Translated by Duane Ediger

Amador Hernandez, Chiapas — The Zapatista Air Force today attacked the Federal Army encampment here with paper airplanes. Some flew well and maneuvered themselves right into the dormitories, hidden by vegetation and large black plastic sheeting. Others sputtered in flight and barely cleared the barbed wire fence.

The aircraft, white in color and letter size, carried written messages for the federal troops which have occupied a portion of the outskirts of this community for the last five months. The barbed wire is not the only cutting edge: “Soldiers, we know that poverty has made you sell your lives and souls. I also am poor, as are millions. But you are worse off, for defending our exploiter — Zedillo and his group of moneybags.”

The daily, persistent and almost incredible protest of the indigenous of this region against the military occupation of their lands on the outskirts of Montes Azules has sought in many ways to make itself heard by the troops, who appear to live on the other side of the sound barrier. This afternoon they took to the air in typewritten notes, originals and carbon copies, in the prehistory of graphic reproduction.

They wrote several editions, with their copies, to maximally equip their contingent of Kamikaze letter-bombers. The plane is the bomb: “We do not sell our lives. We want to free our lives and those of your children, your lives and those of your wives, your brothers and sisters, your uncles and aunts, fathers and mothers, and the lives of millions of poor exploited Mexicans. We want to free their lives also so that soldiers do not repress their towns by the order of a few thieves.”

In recent nights, the military encampment has remained on alert. All night, every fifteen minutes, a voice is heard saying, “alert, alert,” among the soldiers. “So that they don’t sleep,” says Jose, a Tzeltal Maya peasant who has spent those nights in the encampment of the peasants who watch over the community of Amador Hernandez, and during the day they dream up protest options. 

# Not All Tax Protesters Are Cheats and Crooks

To the Editor:

Tax protesters, as David Lupi-Sher mentions in his November 29, 1999 Tax Notes article (p. 1129), can be divided into two groups - those who refuse to pay their taxes because they believe that war is immoral and those who refuse to pay based on specious claims such as the Sixteenth Amendment is invalid or they are not citizens of the United States but of the Republic of Texas (or Montana, etc.). His article focuses on the latter group, which he labels "more important." Although it may be more important numerically, the first group is also important. Contrary to Lupi-Sher's comment, war tax resisters, or peace taxpayers as they are sometimes called, are not a recent phenomenon. In the United States, war tax resistance based on conscientious objection predates the American Revolution. Both Mennonites and Quakers, for example, refused to pay taxes to support the French and Indian Wars. Today many conscientious objectors still refuse to pay all or a portion of their taxes are used to support the military.

Despite great differences between the two groups of tax protesters Congress (and hence the IRS) treats them in the same manner, including subjecting them to the frivolous return penalty under section 6702. Such similar treatment is wrong, however, for a number of reasons. Peace taxpayers do not pose the same danger to the tax system as standard tax protesters. Rather than denying the legality of the tax, war tax resisters generally are willing to pay the entire amount of their tax liability if they could do so without violating their conscience. War tax resisters are also part of a long tradition of conscientious objection in the United States that historically has been cherished and protected by such methods as the conscientious objector exemption from the draft. It is but a small step to move from protecting those whose conscience prohibits them from firing bullets to protecting those whose conscience prohibits them from purchasing the bullets.

H.R. 1454, the Religious Freedom Peace Tax Fund Bill, would allow war tax resisters to fulfill their legal obligations to pay taxes without violating their consciences. Under this bill, a taxpayer would pay her entire amount of tax liability but none of it would be used for military purposes. In my article "For God and Country: Taxing Conscience," 1999 Wis. Law Rev. 939, I explain how this bill would help war tax resisters without opening the floodgates to other taxpayers claiming special treatment because the war tax resister claim is sufficiently unique both in substance (moral objection to killing) and in American tradition (the historic deference to conscientious objectors to war). A peace tax fund would also help the tax system by increasing revenues and decreasing compliance costs. Moreover, it would benefit the country as a whole because even though the current treatment of war tax resisters is not unconstitutional, as the First Amendment is now interpreted, it rubs against the grain of American traditions of freedom of religion and conscience, conscientious objection, and commitment to human rights and to peace. As the Supreme Court said in *Gillette v. U.S.*, 437, 445 (1971):

*It is true that the legislative materials [on the conscientious objector exemption from the draft] reveal a deep concern for the situation of conscientious objectors to war, who absent special status would be put to a hard choice between contravening imperatives of religion and conscience or suffering penalties. Moreover, there are clear indications that congressional reluctance to impose such a choice stems from a recognition of the value of conscientious action to the democratic community at large, and from respect for the general proposition that fundamental principles of conscience and religious duty may sometimes override the demands of the secular state.*

By enacting a peace tax fund Congress would once again benefit the greater democracy as well as the individual taxpayers who conscientiously object to war.

Sincerely,  
Marjorie E. Kornhauser  
Professor of Law  
Tulane Law School  
New Orleans  
December 3, 1999



Originally published in "Tax Notes", a weekly periodical widely read by tax professionals

## Double Standard of Conscientious Objector Status

I read with great interest the article about the court-martial of Lt. Dennis Lipton whose application for a discharge as a Conscientious Objector was turned down in December, 1998, after an 18-month process. I share my story in the hope of enabling others to obtain such status as a Conscientious Objector without going through such a time-consuming ordeal.

On March 13, 1984, I was formally and honorably discharged from the Air Force for being a Conscientious Objector. There was no process for determining this apart from my indicating on my application that I was a C.O.

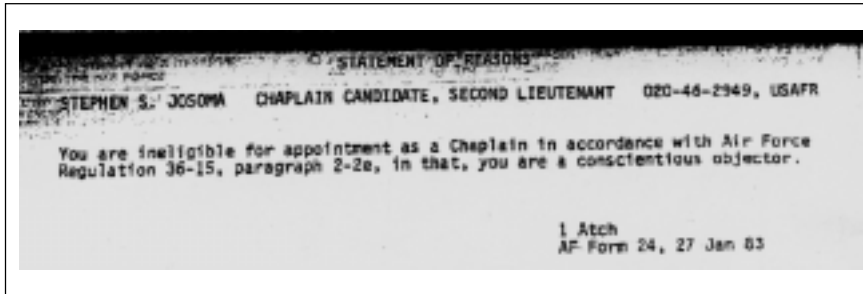
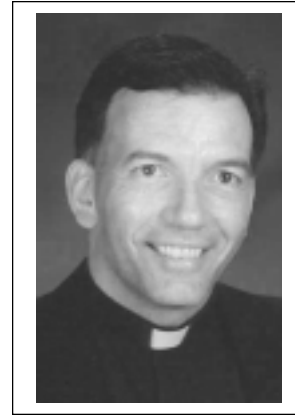
Indeed, I had wanted to remain serving at the time since my position as Chaplain in the Air Force Reserve was in a non-combat-

ant status. The Air Force tried to get me to resubmit my application with a “no” instead of a “yes” next to the question asking if I were a C.O. I refused, was brought to Denver for an administrative hearing and honorably discharged.

The irony is that I wanted to stay and serve. I had received superior reports and recommendations from my tours of duty as a Chaplain Candidate - Second Lieutenant., and the Air Force wanted me to remain as well; provided that I changed that single word on my application from a “yes” to a “no.”


The question becomes: why are some officers in the Air Force forced to undergo an 18-month “process” to determine if they are, in fact, conscientious objectors - and then ordered to remain on active duty against their will - while others (like myself) are not only presumed to be a conscientious objectors by a simple one-word declaration, but are also discharged against their will when they had wanted to stay and serve?

Is this not a violation of due process? Are there not two standards involved? Why does one officer in the Air Force have to undergo an exhaustive and intrusive process into his life and beliefs to determine if he would qualify as a C.O., and another one is recognized - and discharged - for simply stating that he is a conscientious objector?



Would not justice require that this second option be readily available for anyone wishing to exercise it? Why does the Air Force unquestioningly

accept one officer’s conviction that he is a C.O. and refuse to acknowledge that same conviction in another who has gone to exhaustive lengths to verify it? Is there not a double standard involved here?

It would seem to me that others could use this case as a legal precedent establishing their right to claim status as conscientious objectors without participating in the process which usually precedes such determination. After all, are we a nation of one law, or many? 

*Interested persons can contact:  
Father Stephen Josoma  
St. Brendan Church  
Dorchester, MA 02124  
Telephone: (617) 436-0310*

## Books

Seeking Peace, a new book from the Bruderhof, \$15.00.....	_____	_____
<i>Communities of Conscience: Collected Statements on Conscience and Taxes for Military Preparation</i> , 2nd edition, \$7.95.....	_____	_____
<i>War Tax Resistance: A Guide to Withholding Your Support from the Military</i> , 4th edition edited by Ruth Benn, \$12.00.....	_____	_____
<i>Questions that Refuse to Go Away</i> , by Marian Franz, \$5.95.....	_____	_____
<i>Downwardly Mobile for Conscience Sake</i> , ed. Dorothy Andersen, \$10.00.....	_____	_____
<i>Why I Am a Conscientious Objector</i> , by John M. Drescher, \$4.95.....	_____	_____
<i>Handbook on Military Taxes and Conscience</i> , produced by Friends Committee on War Tax Concerns, \$2.00.....	_____	_____
<i>What Belongs to Caesar? and The Tax Dilemma: Praying for Peace, Paying for War</i> . Classics by Donald Kaufman, \$4.95 each or \$7.95 for both.....	_____	_____

## Tools for Peace Tax Fund Activists

Basic Questions and Answers about the PTF Bill brochure (new) \$0.50 each...	_____	_____
<i>Activist Guide: Speaking for Conscience</i> , \$9.95.....	_____	_____
Text of the Religious Freedom Peace Tax Fund Bill, \$.20 each.....	_____	_____
Peace Tax Fund Basic Brochure, \$.10 each .....	_____	_____
<i>Do your Taxes have to Pay for War?</i> Penny flyer, \$0.03 each.....	_____	_____
<i>Conscientious Objector</i> . Poem by Edna St. Vincent Millay, \$0.25.....	_____	_____
<i>Paying for Peace</i> . Peace tax campaigns throughout the world, \$5.00.....	_____	_____
<i>Stages of Conscientious Objection to Military Taxation</i> , \$0.20 each.....	_____	_____
Buttons: "Taxes for Peace Not War" or Dove with Leaf (circle one), \$0.50.....	_____	_____
NCPTF Poster: Dove and Planet Earth, \$1.00.....	_____	_____
"What would you do if your beliefs were declared illegal?" (flyer, \$0.03).....	_____	_____

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**Guest writers are invited to contribute to this publication. If you are interested in writing an article (particularly on an international theme) please contact the NCPTF office.**

