THE PLAIN DEALER

# Pacifists' stand

**Couple pay taxes but omit portion that finances wars**

Saturday, April 15, 2006

**Frank Bentayou**
**Plain Dealer Reporter**

Every year, Charley Hurst and Maria Smith break the law.

Friends who gather in their apartment in Cleveland to talk about peace say that's one of the qualities that make the couple special.

Since 1984, when they married, they have resisted paying the United States what they and others call war taxes; Hurst has done so since 1977.

They accept the punishment the Internal Revenue Service deals out, including fines, interest and the garnishment of Smith's wages as a lawyer (though not the pay of Hurst, a minister whom the IRS considers to be self-employed).

No whining, no big whoop. They don't claim to be tax protesters, who consider income tax unlawful. In fact, they approve of income tax and support many government programs.

This year, as always, they computed family income, filled out their joint 1040 form and paid a little more than half what calculations told them is Uncle Sam's due. That's the proportion of tax debt they and other war-tax resisters figure supports the nation's military, including wars in Afghanistan and Iraq.

These violent disputes, they feel, are not morally justified under their code of religious conduct. They want no part in financing what they consider unjust and immoral use of their country's resources.

"We're pacifists," says Hurst, a slight Presbyterian pastor with thinning hair and a serious countenance. "We support nonviolence."

Their type of tax resistance puts them in the company of an estimated 5,000 to 10,000 filers who annually withhold part of their IRS debt because they don't want to support the military.

Ruth Benn, who administers the National War Tax Resistance Coordinating Committee in Brooklyn, N.Y., says many of these filers follow the couple's objection on religious grounds; some are Quakers, Mennonites or Buddhists. Others subscribe to nonreligious but ethical justifications for tax resistance.

The effort is minuscule, since the IRS expects some 235 million to 240 million returns this year, including 186 million to 190 million individual. But war-tax resistance has spawned a nonprofit lobbying effort in Washington that urges Congress to back what it calls national Peace Tax Fund legislation.

Every two years since 1972, Congress has confronted -- and rejected -- a bill to create a fund into which war-tax resisters could steer a portion of their income tax. "The money would be designated for other government uses that don't support military spending" or debt on past military budgets, says Tim Godshall, interim director of the National Campaign for a Peace Tax Fund.

Ethical models

of war-tax resistance

Ethical as well as legal issues are linked to tax resistance. Graham Phaup, executive director of the Institute for Global Ethics in Camden, Maine, says the basic philosophical question of whether to pay taxes is rife with conflicts.

Two prominent ones, he says, occur when the needs of individuals clash with those of the community and

when short-term values clash with long-term.

In the first example, individuals who must pay for government programs they feel are morally wrong may "feel trodden upon," Phaup says. In the second, tax resisters may satisfy their sense of moral correctness by withholding taxes, but the lack of revenue can threaten government operations.

Phaup, an immigrant from Scotland who became an American citizen, says the institute's mission is to promote ethical behavior in individuals, communities and nations. He notes he's amazed "at the fertile nature of the human mind and how it comes up with ethical answers."

He cites three ethical models that apply in war-tax resistance:

An "ends-based approach" that leans toward the greater good for the greatest number; Phaup says that means "You pay your taxes and shut up."

A "rules-based" position that supports war-tax resisters, since their moral rule is it's wrong to pay for the military.

A staple approach for most of the world's religions: Do to others as you would have them do to you. If you benefit from the community that other citizens' taxes finance but don't support some features of it, Phaup believes you should "just pay your taxes and work for change."

"Government governs by common consent," he says. "When we all pay our taxes, all of us feel equally invested in the process."

Other ethicists emphasize the moral struggle individuals undergo to arrive at decisions. A popular contemporary ethical response is that when people accept the consequences of their actions, engage in them out of thoughtful commitment, do what they do without concealing them and refrain from benefiting themselves, they're on an appropriate ethical path.

That position seems to support war-tax resisters such as Smith and Hurst.

The couple and their 15-year-old son, Alexander, have not benefited materially from not paying taxes. Their lives show a commitment to peace. They file a 1040 revealing all their income. And their resistance stems from religious convictions.

Smith, 46, is a lawyer with the Legal Aid Society of Cleveland, which provides free legal help to low-income clients. Hurst, 54, is the pastor of North Presbyterian Church in Cleveland and also counsels clients at 2100 Lakeside Emergency Shelter for Men, which serves as many as 550 homeless people a night.

Following a years-long struggle with the IRS and garnishment of Smith's wages, the couple has had to pay more than $18,000 in back taxes, interest and fines.

They hold title to no real estate (which would be subject to government seizure), so Hurst, Smith and Alexander make their home in a modest apartment on the near West Side.

"When we file, we've always included a letter explaining that we don't object to paying taxes," Hurst says, "just the part that goes to the military."

What they won't pay the IRS they give to peace and human-welfare charities, among them the Mennonite Central Committee, Food First and the American Friends Service Committee.

Several categories

of those who don't pay

Naturally, the tiny number of war-tax resisters aren't the only Americans who don't pay all their taxes. The IRS says the biggest category is cheats who seek to hide income or claim deductions they don't deserve to reduce tax burdens.

But the Treasury Department, of which the IRS is part, also contends with tax protesters, a separate population that federal prosecutors and investigators characterize as part of a sometimes dangerous nationwide movement. They claim income tax is a hoax that government foists on citizens without constitutional authority.

The most visible organizations in the movement is We the People, based in Queensbury, N.Y., and led by Bob Schulz, the group's chairman. Its statement of purpose says, in part, "What we see, more and more, is that the way the government is operating is in sharp contrast to the way it was designed to work."

The national Anti-Defamation League, whose 1913 charter defines its purpose as "to stop . . . the

defamation of the Jewish people" and "to secure justice and fair treatment to all citizens," considers tax protesters a national risk.

Mark Pitcavage, the Anti-Defamation League's director of fact-finding, says that, in contrast to Hurst and Smith and other pacifists, the people he refers to as "tax protesters" are "mostly right-wing ideologues or libertarians, and some share extreme views."

Pitcavage, a historian whose home and Anti-Defamation League office are in Columbus, acknowledges that many Americans believe they are overtaxed. In his view, though, war-tax resisters are as different from mere tax complainers -- as well as from "extremist" ideological tax protesters -- "as day from night."

The government deals with them differently, too. Geoffrey Mearns, dean of the Cleveland-Marshall College of Law at Cleveland State University, says, "The U.S. simply won't bring criminal prosecution for war-tax resisters, who it sees as engaging in civil disobedience."

First, resisters such as Smith and Hurst usually don't owe enough money to justify expensive prosecution.

The Treasury Department uses less dramatic means, such as seizing property and garnishing wages, to recover unpaid taxes. Second, "These are people usually trying to make a statement, and the government might actually bring more attention to their cause by prosecuting," Mearns says.

It's another matter with tax protesters, on whom, Mearns says, "the government tends to focus its limited prosecutorial resources." Why? In part "for the deterrent impact," to remind other potential protesters how tough the IRS can be.

Mearns, formerly with the Department of Justice, has supervised such cases and knows that some tax protesters have had ties to violent militia groups that threaten more than the U.S. balance sheet.

Robert Marvin, a Treasury Department spokesman, responded to questions by saying only that "the IRS' longstanding position is that individuals may not withhold their . . . taxes in protest against U.S. government policies." Those who attempt it, he says, receive bills for what they owe and for interest and penalties.

Putting struggles

in perspective

Hurst and Smith have borne penalties, financial and domestic, over and over. Still, they don't complain.

They lived among peasants in Nicaragua during the 1980s, when the U.S. government was supporting Contra rebels with arms and money. The couple's intention was to aid those whom heavily armed militias oppressed and often brutalized.

During much of their time in Central and South America, Smith, who is Catholic, and Hurst worked under the ecumenical group Sister Churches.

"We knew people in Nicaragua who put their lives on the line to keep the Contras from conscripting children into militias," Smith says. "Compared to their struggle, not paying taxes that would go in support of more violence is nothing. Nothing."

Most of the 15 friends and supporters jammed into the couple's small living room quietly nod their heads in agreement.

To reach this Plain Dealer reporter:

fbentayou@plaind.com, 216-999-4116

© 2006 The Plain Dealer

© 2006 cleveland.com All Rights Reserved.