

IF YOU WORK
FOR PEACE



STOP PAYING
FOR WAR.

More than a paycheck

NEWS FROM THE WAR TAX RESISTANCE MOVEMENT

August 2003



Members of Austin Conscientious Objectors to Military Taxation hold "Burma Shave"-style signs at the Central Post Office, Austin, TX. Photo: Susan Van Haitsma

Support Our Voice at the U.N.

Conscience and Peace Tax International (CPTI) is now in its third year of advocating for the right of conscientious objection to military taxation at the United Nations. CPTI was founded in 1994 in Hondarribia, Spain, at the 5th International Conference on War Tax Resistance and Peace Tax Campaigns. Representatives Rosa Packard, John Randall, and Marian Franz regularly visit the U.N. and NGO's (non-governmental organizations) in New York to talk about military taxation concerns and make links with like-minded groups. Derek Brett does the same at the U.N. in Geneva and also monitors the work of various U.N. bodies to discover the best ways for CPTI to proceed.

For the third year CPTI officially used its special consultative status to the U.N. Economic and Social Council (ECOSOC) to attend and address the 59th Session of the U.N. Commission on Human Rights in Geneva last

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Resistance Campaigns

While the presidential campaign "season" seems to have begun, our resistance communities are carrying on and building campaigns of our own. During the recent tax season we saw person after person hang their head as they wrote their check to the IRS, knowing what their money was doing in Iraq, but unready or unable to refuse. Is there wider interest in lower-risk war tax resistance campaigns? It may be too early to tell now, but a few efforts are underway.

Axis of Peace Campaign is a Northwest regional campaign that was launched in 2002 by activists with Seattle's Nonviolent Action Community of Cascadia (NACC) and the Portland (OR) chapter of the War Resisters League. The campaign emphasizes three elements: a low risk level, redirection, and mass participation. Organizers encourage taxpayers to

resist a symbolic amount of \$9.11 or \$91.11, marking a day when U.S. leadership might have begun to recognize that violence can only perpetuate violence and a new path to peace is imperative.

At the end of the first Axis of Peace tax season, organizers report that "mass participation" is a goal yet to be met, but there were other positive signs, such as one new resister choosing to redirect \$911.01. All told between Seattle and Portland about \$4,000 was redirected, planting the seeds of growing participation in the coming years. Organizers found that many potential "redirecters" were expecting a refund from the IRS for their 2002 withholding, but they have now learned that adjusting allowances will afford them the opportunity of participating with their 2003 redirected taxes. For more information see

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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.

Subscriptions to *More Than a Paycheck* are \$15 per year.

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COUNSELING NOTES

FRIVOLOUS ACTIVITY

"We have determined that the return is a frivolous return. The position you have taken has no basis in law... The tax laws are very clear and have been tested in the courts... Therefore, we will not respond to future correspondence from you concerning these same issues."

At this point the NWTRCC office has heard of about a half dozen people who have received this letter (PRE-6640) in recent months from the IRS in response to filing for tax years ending 2001 or 2002. The letter, which is a pre-notification or warning, demands that the taxpayer send a corrected return within 30 days to avoid the penalty (\$500).

Some of the folks who received this letter have filed the same way for years and just refused to pay. Most did not write anything special on their form. One person filed a "Zero return" (filling in 0 on each line), which has generally been more likely to generate a frivolous fine letter than those who file normally and refuse to pay.

Despite the language of the letter, you may still want to call the IRS and ask them why your return was rejected.

Frivolous fine letters to war tax resisters have not been common in recent years, so please contact the NWTRCC office if you received the letter or have an experience to share, and we will try to determine if a pattern is developing.

Here are a few stories:

Carol Moore, DC (*in May 2003 received the frivolous notification for tax year 2001, then in June for 2002*).

My 2002 filing was rejected by the IRS, but this time [as opposed to when they rejected the 2001 filing] they made it clear why: I hadn't in-

cluded any official documentation (W-2, 1099) of the income I claimed. As it happened, 2002 was the first year I did NOT have such documentation, since I just sold buttons at different events and got all cash, which I will tell them.

However, I think this also means that the reason they rejected my 2001 filing was I also didn't include my employer documentation. Now that I've figured it out, I will send them the paperwork. Anyway, this seems to be something new since I haven't included my documentation for years and the last two years is first time they've asked for it.

Robert Randall, GA

More than a year after filing my 2001 return, I received a letter from the Ogden, Utah, Service Center saying the return was frivolous and giving me 30 days to send a non-frivolous return. A few phone calls elicited their agreement that the return did not meet the criteria for frivolousness.

However, I have now received my first bill on this return, and it includes a penalty for filing late. This is a problem which occurs almost every year, so I urge those of you who file but do not pay to give close attention to your add-on charges; the IRS seems to automatically assess the filing late penalty whenever you don't pay, despite the fact that this is inappropriate. I usually just make a phone call, have them check the filing date (often they have to request the envelope to look at the postmark), and then they remove the penalty. One year I got my very non-supportive Congressman's office to help me with this process. Getting this penalty removed is important, because it is a much larger penalty than the one for not paying!*

Anyway, this year the woman on the other end of the phone at the IRS said their system was showing my date of filing as May 2003! Undoubtedly
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Many



Thanks

Thanks to the following groups who have given to NWTRCC since the last newsletter.
Your support helps keep us going!

Albuquerque War Tax Resistance Alternative Fund

Iowa Peace Network

Ithaca War Tax Resistance

National Campaign for a Peace Tax Fund

No. California War Tax Resistance

So. California War Tax Alternative Fund

So. Wisconsin Alternative Tax Fund

A New Investment Option

Over the last few years, readers may have followed the development of the Nonviolent Peaceforce, an effort to create an unarmed civilian alternative to military intervention in conflicts. Mahatma Gandhi had begun organizing a conference to create what he called "Shanti Sena," literally Peace Army, when he was cut down by an assassin's bullet. The current effort began at the 1999 Hague Appeal for Peace Conference and is the first major citizen's initiative to achieve the goals of the UN's Decade of a Culture of Peace and Non-violence. Seven of the Nobel Peace Prize laureates who persuaded the United Nations to proclaim the Decade have endorsed the Nonviolent Peaceforce, including Lech Walesa, Oscar Arias and the Dalai Lama.

The Peaceforce is ready to launch a pilot project and is issuing 100,000 Peace Bonds, which will sell for 10 Euros, 7 Pounds Sterling, 10 US Dollars, 470 Indian Rupees, or 1,180 Japanese Yen each. All proceeds from Peace Bonds will go toward the development of the Nonviolent Peaceforce and its pilot project in Sri Lanka, a country striving for peace after nearly twenty years of civil war. In 2010, when the bonds mature, investors will have a functioning Nonviolent Peaceforce that will help transform violent conflicts around the world. For more information or to purchase Peace Bonds visit the Nonviolent Peaceforce website, www.nonviolentpeaceforce.org. ▼

Counseling notes

Continued from page 2

this 13-month error is due to when the question of the frivolity of the return was cleared up; the return was entered into the system upon the determination that it was not frivolous, and the system is now assessing penalties based on that date. This time I've had to send a letter, along with all documentation of the date of mailing (hopefully all of you know to send your return certified, return receipt requested), to the Memphis Service Center, from which the bill came. Of course, I have also asked them again to request the envelope so they can see the postmark. I have not yet heard back from the IRS.

I have often said that the worst part of war tax conversion is having to deal with IRS ineptitude. It makes another strong argument for just ignoring them altogether. But then, it also provides opportunities for interactions with real people in the bureaucracy, which would be missed if their systems actually worked.

Martha Cain, CA

I called the IRS and asked for instructions and advice regarding their request that I file a "correct" form. I said that I was prepared to re-file, but that I would be obliged to fill out the form exactly as I had originally filled it out as that was "correct." The woman at the IRS to whom I was speaking (who did not seem particularly experienced) was unable to pull up my tax form to check that I had filed it correctly, as it had not yet been processed since someone had determined it was frivolous. She advised me to re-file. However, I

asked to speak with her supervisor as I was loathe to file another form exactly as I had filed the first one and be charged with an additional frivolous fine as the letter threatened. The supervisor asked if I had attached any notes to the form. I informed her of the "post it" I had stuck to the form alerting the IRS to the reasons I was not paying the entire amount as listed required on my 1040 form. She told me to re-file the 1040 without the post-it attached. I am thinking of doing so, but am wondering about other people's experiences with the frivolous filing accusation.

Gary, VT (*Filed a "0" return for 2001 taxes; received the IRS letter in May 2003 giving 30-days to re-file or expect the frivolous fine*)

I did my taxes for the year they requested to avoid the frivolous notice.... I haven't heard if it is being dropped or not ...

Pete Meyers, NY

Asked if he was going to talk with the IRS about the letter he received: I guess I'm not inclined to have to have any more contact with IRS than I have to, which is pretty much nil!

Some of these stories appeared on the wtr listserve. You can sign on from the NWTRCC homepage at www.nwtrcc.org, where you can lurk or participate in discussions related to war tax resistance questions, tactics, ideas, etc. Generally the volume of emails is not overwhelming.

*Late filing penalty: 5% per late month (up to 25%); Nonpayment penalty: ½ - 1 percent a month (up to 25%) ▼

CALENDAR

New England WTR Gathering

The annual New England Regional Gathering of War Tax Resisters will be held on September 12-14, 2003, at Pioneer Valley Cohousing, 120 Pulpit Hill Rd., Amherst, MA. The theme is, "Confronting Our Fears: Acting on Our Consciences." WTR's and interested potentials are all invited to attend. Cost: \$40 per person for the weekend. Tent space is also available. For brochure, registration, or further information, please contact: Flo Wilder, PO Box 27, Sullivan, ME 04664, (207) 422-8259, flo@acadia.net.

Christian Peacemaker Congress VII

"Uniting the Races for Homeland Security and World Peace," is the theme of the Christian Peacemaker Teams (CPT) conference to be held at John Knox Presbyterian Church, Youngstown, OH, September 25-28, 2003. Keynote speakers include civil rights activist Dr. Bernard LaFayette, Jr.; Lisa Martens, CPTer who was in Baghdad during the war; and Ruby Sales, preacher, educator, and veteran in the areas of civil, gender and other human rights. Workshop topics include war tax resistance. Registration materials are available on CPT's web site at www.prairienet.org/cpt/cpt_congress.php, or contact the Chicago office to request a registration brochure, markefrey@cpt.org or (773) 277-0253.

Close the SOA

12th annual Vigil and Nonviolent Direct Action, November 21-23, 2003, Fort Benning, Georgia. Stand in solidarity with the people of Latin America and speak out against the School of the Americas (officially renamed the Western Hemisphere Institute for Security Cooperation). In addition, support the House of Representatives bill to close the SOA, HR 1258 (Capitol Switchboard, 202-224-3121). For more information, please contact SOA Watch, (202) 234-3440 or visit www.soaw.org.

RESOURCES

20 Years of Turning Data Into Action

Let's see, the average U.S. military budget over the last 20 years is approximately \$300 billion. $\$300B \times 20 = \6 trillion. Now imagine if the U.S. government had paid attention to the alternative spending ideas coming out of the National Priorities Project. What a different world we would be seeing today!

Many readers know about the National Priorities Project, and for those who don't, it's time to check out their website or ask for a copy of their latest report. These folks have spent 20 years analyzing the federal budget, zeroing in on military expenditures, and helping organizers find out how much their community is spending on the military and how many homes that money could build, or how many teachers that money could hire, or how many kids could get into Head Start.

The National Priorities Project (NPP) is based in Northampton, Massachusetts, and was founded by Greg Speeter in 1983 during the Reagan military build-up. NPP offers citizen and community groups tools and resources to shape federal budget and policy priorities that promote social and economic justice. NPP has focused on the trade-offs between military spending and tax breaks with social spending. In this way they have been able to build bridges between the peace community and the many groups fighting for social and economic justice, expanding the number of groups who will work on both. The growth in popularity of the internet has allowed for wider access to NPP's data, and many cities and towns used their calculations and reports during the last year to pass community resolutions

continued on facing page

Resistance Campaigns

Continued from page 1

<http://axisofpeace.info> or contact NACC, 4554 12th Ave. NE, Seattle, WA 98105, (206) 547-0952.

(A more full report appeared in the NACC newsletter by John Chisholm.)

One Million Taxpayers for Peace was launched out of grief and horror at the thousands of lives senselessly lost September 11, 2001. This national campaign is an outgrowth of a local "1040 Club," sponsored by Sonoma County (CA) Taxes for Peace, and involves refusing to pay a symbolic \$10.40 of income taxes. The campaign is open to anyone, including those who want to "vote for peace" by contributing \$10.40, but don't want to commit civil disobedience. The goal is to reach 1,000,000 participants. The \$10.40 "peace tax" is used to fund trainings in nonviolent conflict resolution in schools and communities nationwide.

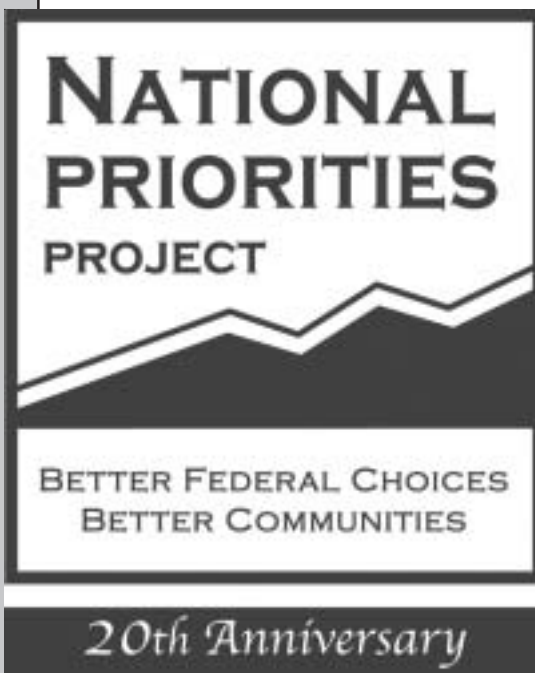
During the 2003 tax season, 56 donors from 19 states "filed" with the campaign, paying in over \$700, with some contributing over the \$10.40 suggested. Many were new donors, with few repeat contributors from the previous year.

Appeal to Conscience, a petition and web-based sign-on campaign, began last spring before the war on Iraq. The text was

written in the context of peace actions to prevent the war and asked signers to support those who refuse to pay taxes for war, especially if there are new crackdowns on resisters. Plans are for this campaign to continue and the revised text is available on the NWTRCC and War Resisters League web sites (if you haven't signed on, you can do so online at the WRL website). Thus far over 900 signatures have been collected, along with some well-known signers. Many of you are still sending the petitions to the NWTRCC office, and you are encouraged to turn in any stray copies you have. A database of signers (there may be more than we think!) is being developed with volunteer help, and signers will be notified of the effort to continue this campaign—as the Bush Administration continues its military expansion. Check for updates on the website at www.nwtrcc.org or www.warresisters.org, or contact the NWTRCC office if you'd like a paper copy mailed to you.

Hang Up On War, a budding campaign growing out of the initiative of staff from the War Resisters League and the Iraq Pledge of Resistance, is coming to a computer near you! Taking its name from the Vietnam War era phone tax campaign, Hang Up On War is looking to reinvigorate resistance to the federal excise tax on telephone service, bringing in new people and drawing in those who already resist under a single campaign umbrella. Representatives of these two groups and NWTRCC have held preliminary planning calls, and an endorsement letter for organizations has already begun to circulate (NWTRCC affiliates should have received a copy in July by mail or email; if not, please contact the office). The June meeting of United for Peace and Justice endorsed Hang Up On War and will help promote the campaign to its members. At least initially, it will be a web-based campaign with most staff assistance coming from the Iraq Pledge of Resistance office in Washington, D.C. Look for www.hanguponwar.org on a computer near you!

More Than A Paycheck would like to know if your group is involved in a local, regional, or national war tax resistance campaign (or one that endorses war tax resistance as part of a wider call). Please send a description of your efforts or your comments on any of the projects mentioned here to the NWTRCC office by mail or email. ▼





IRS Headquarters, Washington, DC, April 15, 2003.

Photo by Jacinta Nafziger

More Tax Day Actions

Boulder, CO

There was more tax protest activity in the Denver Metro Area this year than any of the past 12 years. An information meeting at the Rocky Mountain Peace and Justice Center in Boulder drew 30. In Denver on April 15, there was a parade past the corporate offices of Halliburton and other oil companies as well as those of military contractors. Ten CU Boulder students displayed a budget cheesecake and banners and fed cake to the curious at the two locations where the post office was accepting late drop-offs. These activities went off despite discouraging weather.

—Gary Erb, Rocky Mountain Peace and Justice Center, War Tax Information Project

Princeton, NJ

Activists from the Coalition for Peace Action handed out their own version of a pie chart flyer and held their annual penny poll in front of the Palmer Square post office. The Princeton Packet of April 18, 2003, carried an excellent picture of the penny poll and two “staffers” holding their “Where Do Your Tax Dollars Go?” placards.

Chapel Hill, NC

“The annual all-day Tax Day Penny Poll held at the East Franklin Street Post Office drew 648 participants to register their preferences on how their individual federal income taxes should be spent by the U.S. government.

“Even before the end of the day, it became apparent that local citizens did not have the same priorities as those in Washington.

“Members of the Orange County Peace Coalition gave “taxpayers” 10 pennies to distribute among seven labeled jars to “vote” for funding of services provided by the federal government. The local choices were 30 percent for education; 20 percent for health care; 17 percent for environment; 13 percent for military; 9 percent for housing; 7 percent for transportation; and 4 percent for other (administration, Congress, foreign affairs, and judiciary).”

—Margaret Misch, Chapel Hill

This is part of a longer letter that appeared in the Chapel Hill Herald, April 23, 2003. ▼

RESOURCES

Continued...

against the war on Iraq.

For so many of us in the NWTRCC network, NPP has helped us create flyers with impact and added well-researched data to our literature tables. Thanks to them for 20 years of great work, and let’s hope that 20 years from now we can look at the federal budget and feel like somebody listened.

NPP is celebrating its 20th Anniversary on Sunday, October 26, in western Massachusetts. The night of celebration will include presentation of the Frances Crowe Award to George and Arky Markham for their decades of activism for peace and social and economic justice. For more information, contact Phil Korman at (413) 584-9556 or philk@nationalpriorities.org. To see the latest statistics for your community go to www.nationalpriorities.org or write National Priorities Project, 17 New South St., Suite #302, Northampton, MA 01060.

Updated/Reprinted Phone Tax Brochure

The ever-popular basic brochure on phone tax resistance is available again. It includes some updated information on dealing with phone companies. Single copies free, \$12/100 post-paid. Contact the NWTRCC office for prices on bulk orders.

Buttons Buttons Buttons

The NWTRCC office has *lots* of “Ask Me About War Tax Resistance” buttons. Single buttons: \$1; 10 buttons for \$5. 2¼”, green with black lettering. Wear it proudly at your workshops, tables, demonstrations, and vigils!

Attention All Resisters, Refusers, and Redirecters:

Did you resist and/or redirect 2002 tax dollars? We'd like to know how much! *More Than a Paycheck* traditionally surveys alternative funds post-tax season to find out how much was redirected, which then gets written up into a report. This kind of information is also useful when the media calls. We'd like to add in individual redirection also,

so please send an email, note, or give a call to the office with your totals (excluding what you gave to an alternative fund). Prod others to do so also or send a group report. Alternative funds should have received a specific request for this information; if not, get your redirection totals to the office ASAP! ▼

Next meeting in Chicago

The next meeting and gathering of the National War Tax Resistance Coordinating Committee will be in Chicago over the weekend of November 7-9. The gathering will be held at Quaker House, near the University of Chicago, and will start with dinner on Friday evening and end at Sunday lunch. The business meeting will be held Sunday, with discussions, workshops, and presentations on war tax resistance related issues at other times. Those flying should use Midway airport if possible. Affiliates are asked to send at least one representative. Contact the office if you would like to attend and need more information. ▼

In Fond Memory

Mark Scheu, a war tax resister for two decades and the treasurer of the St. Louis Covenant Community of War Tax Resisters died on May 3, 2003. It was as a member of the St. Louis Catholic Worker Community in the early 1980s, that Mark first gathered the courage to redirect his the federal taxes from his income as a librarian at the University of Missouri, St. Louis. A faithful activist, ardent naturalist, and perpetual scholar, Mark provided SLCCWTR members meticulous book-keeping, the right passage from Henry David Thoreau at the appropriate moment, a clear sense of history, and a smile and laugh that his friends will never forget. ▼

Volunteer Opportunities

At the NWTRCC meeting in May there was talk of conducting a national survey of war tax resisters (filers, nonfilers, phone tax resisters, low income refusers, etc.), something that hasn't been done in many years. We are looking for one or more volunteers who might help with this project, both in terms of designing a survey, planning outreach, collecting and analyzing the responses. If this is something up your alley, please contact the NWTRCC office.

As you may have noted by now, the NWTRCC office has moved to Brooklyn. Volunteers are welcome both for ongoing office work and special projects. Please call or email if you can give a little time to NWTRCC. ▼

Network List Updates

Groups and individuals on NWTRCC's Network List — Affiliates, Alternative Funds, WTR Counselors, and Area Contacts: Please be sure to respond to the mailing from the office asking for any updates on your contact information or changes in our relationship to NWTRCC. A new list will be available in the early fall, and updates to the Network List will appear on the website also.

If your group is not affiliated with NWTRCC and might be interested, please contact the office for more information, (800)269-7464, nwtrcc@nwtrcc.org. ▼

Reflections on War and Reparations

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employers.

The reason I am telling this story now is that I am preparing to complete my tax form, and my mind is filled with the faces of my Nicaraguan friends. I cannot escape the news stories of bombed-out cities in Iraq, where the United States now proposes to reconstruct a country in its own image, probably with the involvement of the IMF and World Bank. Already the Bush Administration has received a special \$62 billion appropriation to pay for the cost of war (compared to only \$2.5 billion for post-war relief and reconstruction), on top of the \$400 billion previously allocated to

what is so cleverly called "national defense." With that huge sum of money, which accounts for nearly half of world spending on military forces, the Bush Administration plans to revive production of nuclear weapons, which according to its Nuclear Posture Review, may even be launched against non-nuclear adversaries.

I cannot obey my conscience and turn over another dime to the federal government. Instead, I will devote the amount the IRS says I owe, to reparations—in Nicaragua and Iraq. Half of my withheld taxes will go to a grassroots women's group in the neighborhood where Juana lives, to help with nutrition, education, and economic development projects. The

other half will go to a humanitarian organization to rebuild Iraq's water systems.

I have no problem paying my fair share to support our nation's schools, health care system, housing, and environmental protection. But I cannot willingly provide one more cent to a government bent on war, destruction, and nuclear terror.

Arnie Alpert is New Hampshire Program Coordinator for the American Friends Service Committee. This article was originally printed in Peacework, monthly magazine of the New England Regional Office of the AFSC and can be found on the web at www.afsc.org/pwork/0306/030617.htm. ▼

Our voice at the U.N.

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April (see statement below).

Gaining recognition of the right to object to pay for war and war preparation as a fundamental human right may be a long journey, but those active with CPTI are building on what's been learned and expect to slowly develop support for the aims.

Participants at the 9th International WTR-PTC Conference (September 2002 in Germany) selected CPTI as the nonviolent project to be financially supported by the various national movements. This selection process takes place at each bi-annual conference after presentation of proposals and conference-wide discussion. (There was also strong support for the Nicaraguan project reported in *MTAP* last fall, and some confusion about the final recommendation.)

U.S. contributions to CPTI may be made by checks made out to PTF (CPTI) and sent to: Marian Franz, CPTI c/o NCPTF, 2121 Decatur Place N.S., Washington, D.C. 20008-1923. Contact the NWTRCC office if you are interested in direct transfer information. Visit the CPTI website for more information about their activities and documents from international conferences and presentations: www.cpti.ws. ▼



Bart Horeman (Netherlands), Dirk Panhuis (Belgium), and Rosa Packard (U.S.) preparing for meetings and testimony at the UN in Geneva, April 2003.

Conscientious Objection to Military Taxation

Written statement submitted by Conscience and Peace Tax International (CPTI) to Commission on Human Rights, Fifty-ninth session, April 2003

Conscience and Peace Tax International (CPTI) is the international NGO representing a growing number of national movements which: a) uphold the right of conscientious objectors to refrain from contributing to military expenditures through taxation, and, b) promote the creation of mechanisms whereby conscientious objectors might divert the appropriate portion of their tax contribution to nonmilitary, peace-building purposes.

We welcome the recognition by the Commission on Human Rights, in resolution 1989/59, that conscientious objection to military service is a legitimate exercise of the freedom of thought, conscience and religion, and the reaffirmation and development of this principle in resolutions 1993/84, 1995/83, 1998/77, 2000/34 and 2002/45.

We are pleased to note that an increasing number of states now apply legislation allowing "conscientious objectors to military ser-

vice" to serve the national and international community in unarmed, non-military alternative service. This enables them to fulfill their civic duty, without obliging them to live and act in a manner which compromises their deep-seated religious or moral principles. Moreover, the alternative service not infrequently includes work for the defense and protection of the many human rights that this Commission addresses.

However, we would argue that the moral objection to participation in war is not assuaged if one is required to pay for others to do what oneself in conscience cannot do. We believe that the conscientious objection to military *taxation* is no less valid than the conscientious objection to military *service* and is its logical concomitant.

To punish those who, on grounds of conscience, withhold taxes for the military is, we maintain, to penalize a legitimate expression of their freedom of thought, conscience and religion. Thus it is contrary to the International Covenant on Civil and Political Rights.

This should not be understood as a negative right. CPTI would bring you a vision held by many people all over the world. We see a future in which governments, which exist by the people and for the people, gather taxes from their people to create a culture of peace, free from the scourge of war.

All over the world, individuals who, because of conscience, cannot serve in the military or pay for the military already work in diverse ways for peace and give generously of their resources to create a culture of peace. Much more could be accomplished beyond these initiatives through partnerships between international organizations, states, and non-governmental efforts to create a culture of peace.

Our 9th International Conference was held last September, near Berlin. We heard

reports from numerous countries about their efforts to introduce legislation toward this vision. The number of legislators that support this vision is growing. The number of religious leaders and institutions that support this vision is growing.

At the conference we heard testimony from conscientious objectors who have acted upon their religious beliefs and their conscience with regard to military taxes. Some deliberately choose poverty so as to live below the taxable level. Some publicly redirect their taxes to peaceful purposes. Some place their taxes aside in escrow—in trust for their government—until their government will agree to accommodate their religious or ethical convictions by allocating their taxes for non-military purposes. These acts of conscience have led to fines, seizure of homes and cars, and sometimes even imprisonment. Still their exercise of conscience persists because they know it is the right thing to do.

Many more states in today's world have compulsory taxation for military purposes than have compulsory military service. As things stand, persons whose fundamental religious, moral, or ethical beliefs are incompatible with such expenditures are generally faced with the choice between disobeying the dictates of their conscience or disobeying the law of the land.

We hope over the coming years to work with the Commission and the other organs of the United Nations, and with the member states, to develop models of alternative "peace tax" programs, and linked systems of tax accounting, thereby enabling conscientious objectors to military taxation to discharge their civic obligations by making no less full and valuable a contribution than, under best current practice, do conscientious objectors to military service. ▼

Tax Day Reflections on War and Reparations

by Arnie Alpert

April 15, 2003. At the moment the United States launched its attack against Iraq, March 19, I was in Nicaragua, with a group of neighborhood women describing their working conditions in Managua's "free trade zone" clothing factories. Juana said she gets up at 3:30 a.m., six days a week, in order to cook, iron, wash, and get her kids ready for school in time to get to the foreign-owned blue jeans factory where she works from 7 a.m. to 7 p.m. Her typical take-home pay is about \$65 a month, of which \$25 goes to her sister for childcare.

Sweatshop jobs are one of the legacies of United States intervention in Nicaragua. The Marines landed for the first time in 1894, when they occupied the Atlantic coast town of Bluefields for a month to protect "U.S. interests." They returned in 1896, 1898, 1899, 1907, and 1910. In 1912—five years before the "communist threat" was born in Russia—the Marines landed again and stayed for 21 years. By the time they left, the U.S.-trained National Guard under the leadership of Anastasio Somoza was ready to seize power. Somoza and his sons ran the country for the next 46 years, during which time they and their cronies amassed huge fortunes, and those who objected met repression from the National Guard. United States' support for the Somoza regime is summed up in a statement often attributed to President Franklin D. Roosevelt, who is said to have stated of Somoza senior, "He may be a son of a bitch, but he's our son of a bitch."

Regime change finally came in 1979, when the government of the third Somoza fell to a popular insurrection led by the Sandinista National Liberation Front. The U.S. government responded by organizing former National Guard members into a counter-revolutionary force, known as *contras*, which waged attacks for the next decade.

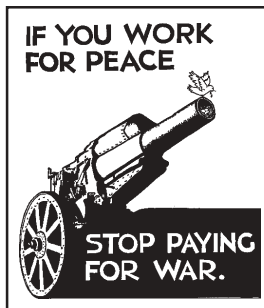
Nicaragua responded, in part, by taking the United States to the World Court, a United Nations agency formally known as the International Court of Justice. The Court ruled in 1986 that the United States had violated international law "by training, arming, equipping, financing, and supplying the contra forces or otherwise encouraging, supporting, and aiding military and paramilitary activities

in and against Nicaragua." Specific acts the Court found to be illegal included the mining of Nicaragua's harbors, a trade embargo, attacks on ports, and publication of a training manual instructing the *contras* in commission of acts that violate humanitarian law, i.e. acts of terrorism. The Court ordered the United States to pay reparations. The United States refused and maintained its political, military, and economic pressure on Nicaragua, one of the poorest nations in the western hemisphere.

When the Sandinistas lost power to a U.S.-backed candidate in the 1990 election, the *contra* war ended and U.S. intervention shifted to the economic arena. The Nicaraguan government was forced by U.S.-dominated international lending institutions (the World Bank and International Monetary Fund) to sell off state-owned enterprises, cut spending on education and health care, and create the "free trade zones" so attractive to sweatshop manufacturers like Juana's
continued on page 6



Arnie Alpert (l) with Pedro Galeano Zunica, a member of the National Consumer Defense Network, which is fighting against privatization of Nicaragua's water.



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