

Dear NWTRCC members

A small group of war tax resisters connected to the National War Tax Resisters Coordinating Committee (NWTRCC) is in the process of assuming responsibility for the War Tax Resisters Penalty Fund (WTRPF), formerly a project of some war tax resisters from North Manchester, Indiana. WTRPF has been an affiliate group of NWTRCC for many years, so when it became difficult for the North Manchester folks to operate the fund, we offered to take it over and they accepted our offer.

This reenergized fund will accept requests from war tax resisters for reimbursement for the penalties and interest incurred when the IRS seizes their assets, and also ask members to contribute money to a special fund under the Conscience and Military Tax Campaign (CMTC) to reimburse those whose requests are approved by a Penalty Fund Board.

We need this fund to help people in our network, some of whom are socked with significant penalties and interest from back taxes that the IRS has failed to seize over many years. These folks often need the reimbursement on a timely basis to stay solvent.

We have created a web page [www.wtrpf.org](http://www.wtrpf.org) on the NWTRCC site where folks can read about the fund, apply for reimbursement, and/or donate a small amount to allow CMTC to write checks. To be eligible for reimbursement, war tax resisters would have to submit copies of IRS levies and letters explaining their resistance to the penalty fund board for approval. Peter Smith, the NWTRCC webmaster, will maintain the penalty fund pages. Bill Ramsey, acting for CMTC, will handle the donations and reimbursements.

Some of you have supported the penalty fund in the past. We hope that you will renew or initiate your support by sending your name, address, email contact, and phone number to the WTRPF address at the bottom. You can also register on line at [www.wtrpf.org/registration.php](http://www.wtrpf.org/registration.php). A small donation would be appreciated to help us with start-up costs, NWTRCC affiliate dues, and funds to reimburse resisters who need help immediately with seized penalties and interest. We expect to be sending an appeal letter or email once a quarter in the future.

If you are unfamiliar with our process, we divide the total amount for all resisters by the number of active names on the membership list to arrive at a "share." We then send out an appeal to both active and inactive members. Each contributor pays by check, credit card, or direct bank transfer all of a share or whatever amount she can afford. Some pay more than a share. If we collect 75 percent of the total we ask for, each resister gets 75 percent of the amount they requested. We cannot promise that we will collect the total amount requested; usually, however, we can reimburse between 50% and 80% of each appeal. Resisters do not need to be members of the Penalty Fund before applying for aid, but we hope they will become contributors afterward.

Please respond as soon as possible so we can begin helping our resisters in need.

Thank you

Penalty Fund Board: Peter Smith, Bill Ramsey, Jerry Chernow, Barbara Clearbridge, Shirley Whiteside

Contact: WTRPF, 1036 N. Niles Ave, South Bend, IN 46617, [webmaster@nwtrcc.org](mailto:webmaster@nwtrcc.org)