



# War Tax Resisters Penalty Fund

Summer 2023

This is an update letter because we have received no new requests since April, 2022. We also wanted to reach out to our supporters to let you know that we are still ready to accept appeals from war tax resisters whose money has been seized by the IRS. We hope you are safe and healthy. Also, we ask everyone who participates in the Fund to spread the word by social media and other ways that will reach more people, especially those considering for the first time how to deal with the moral question of whether to pay war taxes.

**Report on appeal #52: (April 2022)**

**Number of contributors: 29**

**Amount requested: \$1,619**

**Total collected: \$4,104 (254%)**

To make a contribution to our work: visit [www.wtrpf.org](http://www.wtrpf.org) Questions: email [webmaster@nwtrcc.org](mailto:webmaster@nwtrcc.org) or call Peter at 574-532-3720. Since online donations go through Paypal, a \$1.17 fee is deducted from a \$30 donation.

To pay by check, make them payable to War Tax Resisters Penalty Fund and send to:

WTRPF c/o Peter Smith  
1036 N. Niles Ave  
South Bend, IN 46617

Note that donations to WTRPF are not tax deductible. If you wish to be dropped from our supporter list or switch your contact from mail to email, please contact Peter at the above address or [webmaster@nwtrcc.org](mailto:webmaster@nwtrcc.org)

We have enclosed a copy of our brochure. We encourage you to copy it and distribute it freely.

**We want to especially thank our sustaining supporters  
for their monthly contributions totalling \$80.**

**We currently have \$8,335.36 available  
to reimburse resisters for penalties and interest seized by the IRS.**

**We also have \$777.70 set aside for administrative costs.  
These include buying stamps for this newsletter, maintaining our wtrpf.org url,  
and paying our \$500 annual dues as an affiliate to NWTRCC,  
which maintains an active social media presence and  
informs all resisters about the availability of the fund.**

Go to [www.nwtrcc.org](http://www.nwtrcc.org) to receive their bimonthly newsletter  
which includes news of IRS collection efforts.

**WTRPF statement of purpose:** *“The War Tax Resisters Penalty Fund provides a vehicle through which people can directly assist war tax resisters whose taxes are collected by the IRS. and for whom the collection of penalties and interest is a burden. In providing this mutual support, the Penalty Fund hopes to sustain and expand war tax resistance as a form of conscientious objection to war.”*

We would like to use this letter to review the history of the fund. The last NWTRCC gathering was at Joyfield farm in North Manchester, IN. This is the home of Cliff and Arlene Kindy and Bob and Rachel Gross, who, following the inspiration of Professor Ken Brown of Manchester College, founded the fund in 1982. According to the archived records at Swarthmore College,

“The War Tax Resisters Penalty Fund began in 1982 as a volunteer project of the North Manchester, Indiana Fellowship of Reconciliation. It supported and encouraged conscientious war tax resisters in the U.S. As of 1994, the group had worked with about 1000 tax resisters and supporters, and numbered 500 members nationally. Originally the group was called Tax Resisters Penalty Fund.“

In 1982 a core group of 83 people across the country decided they could easily share \$463.14 in penalties and interest incurred by a few military tax resisters who appealed to the war tax resistance community for help. The more people they could recruit to shoulder the penalties and interest of resisters, the lighter the burden for everyone. The base list of supporters has been as high as 600 people sharing the weight. After 1994, the frequency of appeals was greatly reduced and the North Manchester folks turned the operation of the fund over to Julie Garber originally from North Manchester but living in Chicago. In 2013, the current steering committee from NWTRCC offered to take over the fund and Julie was happy to agree. We sent our first appeal letter in the summer of 2014. By that time, the list of supporters had fallen to 200 since many of those in the North Manchester support group did not respond to our request to rejoin the fund.

In nearly every appeal, at least 130 people respond, usually more. In all, we’ve paid out about \$250,000 to help resisters stay in the struggle. Before 2014, a share was determined by dividing the total requested by the number of members who had responded to the previous appeal. Whatever was collected was divided among those who had submitted an appeal. The current steering committee decided to not make a share greater than \$30, but to continue quarterly appeals until all the requested funds have been collected.

We welcome your comments and any ideas for improving the operation of the fund.

**WTRPF Steering Committee: Peter Smith (Indiana), Shulamith Eagle (Pennsylvania), Bill Ramsey (Pennsylvania), Shirley Whiteside (Iowa), Steve Leeds (California)**