

usa

When the Tax Man cometh, they don't answer the bell

TAX RESISTERS say refusal to pay all or part of their taxes is an act of civil disobedience. The IRS and US courts say it's illegal.

By **CHRIS GAYLORD**
CONTRIBUTOR

When Ruth Benn of Brooklyn filed her federal income taxes this week, she left out an important element: the check.

"In good conscience I cannot pay this money to the US government," Ms. Benn wrote in a letter to the IRS that accompanied a completed, but unpaid, 1040 form. "I do not want my tax dollars to be used for killing and war."

Benn joins an estimated 10,000 Americans refusing to pay their federal taxes this year in protest of US military power. Many of these conscientious objectors - some driven by personal politics, some by religious beliefs - plan to donate their tax obligation to charity instead.

The Internal Revenue Service does not keep a count of tax resisters, but they're no doubt a tiny fraction of the 120 million people expected to file to Uncle Sam. Though her evidence is anecdotal, Benn sees their ranks growing, noting that three years into the Iraq war her tax-resister clearinghouse has more than doubled its online readership, from 200 hits a day to about 500.

Of course, not paying taxes is against the law. Federal courts have rejected protesters' right to withhold taxes, regardless of the motive, says IRS spokesman Robert Marvin. Although few tax resisters ever face charges, the IRS has cracked down on some

offenders.

Last July, a US District judge sentenced three members of the Restored Israel of Yahweh church, which preaches against war taxes, to six months in prison for tax evasion and openly allowing employees of their New Jersey construction company to avoid their income taxes.

"On rare occasions, if a person has owed a lot of money over a lot of time, the IRS may go after them," says attorney Peter Goldberger, who is handling the appeal for two of the Restored Israel of Yahweh worshipers. "But criminal prosecution is rare to the point that it is almost not heard of."

In general, the IRS treats tax resisters as it does millions of other Americans who are behind on their taxes, Mr. Goldberger says. Fines and interest accumulate, but legal action is usually reserved for fraudulent or egregious cases.

Jim Allen, a retired Army social worker now teaching at St. Louis University, knows he is breaking the law by withholding some of his income taxes. But last year he and his wife, Jan, became fed up with the billions of dollars spent to fund the war in Iraq and decided to take a moral stand.

"I am not opposed to paying taxes, but I am when such a large percent is going to pay for war," says Mr. Allen, who served in the Army for 20 years.

The White House says 19 cents of every



MELANIE STETSON FREEMAN - STAFF

WITHHOLDER: Becky Pierce of Boston, a carpenter, won't pay federal income taxes because she opposes US military buildup.

tax dollar goes to military spending. Many tax resisters dispute the way that figure is calculated. Allen believes the number is closer to 42 percent, so he and his wife withheld about \$1,300 - 42 percent of what they owe the IRS this year.

"I see the military getting more and more funding while education and healthcare get less and less," he says. "As Roman Catholics, my wife and I know that is wrong and immoral."

Becky Pierce of Boston says she evades the IRS by not filing at all. Each April she fills out a 1040 form to determine how much she'll donate to charity, then puts the income tax form in her filing cabinet.

Ms. Pierce says she is part of a long American tradition of tax resistance, reaching back to when revolutionaries tossed tea into Boston Harbor. But to follow in the footsteps of American protesters such as Henry David Thoreau - who went to jail for withholding taxes during the Mexican-American War - Pierce says she must live

THE CHRISTIAN SCIENCE MONITOR on a Walden Pond level of thrift. "You need to have control of your money," she says. "I'm a self-employed carpenter. No one is reporting what I make. That's why I can go unnoticed."

But Jim Stockwell of Micaville, N.C., refuses to take a vow of poverty for what he considers "a simple act of conscience." He laughs about how he never paid income taxes while working as a vitamin supplement salesman in Maine and a Home Depot employee in North Carolina.

"I made bundles and bundles of money and gave bundles away [to charity]," Mr. Stockwell says. "I arranged my life my own way and the IRS never caught up with me."

Rather than chase down war tax resisters, the IRS often seizes back taxes by garnishing wages or bank accounts.

Allen assumes the IRS will catch up with him eventually and regrets he'll probably need to pay back far more than he refused to pay. "Sooner or later, they're going to get their money," he says. "But until that happens, I'm going to continue protesting. This is too important not to."

While Goldberger does not practice tax resistance - and as a lawyer is barred from advising anyone how to do so - he counsels those who have hit legal trouble on how to minimize the damage. His advice: Be honest.

"The IRS would never admit this, but I've found that they go easier on people with sincere beliefs [who] are open about those beliefs," he says. "If you are open and honest, you will find it far easier than if you are sneaky."

