

year period the McNassars received some fifty notices of seizure, but when the IRS finally came around to collect, it found only five dollars and seventy-six cents in a checking account. Since by law the IRS is required to leave something in the account, it took four dollars and seventy-six cents and hasn't bothered the McNassars since.

Tax resistance is not difficult, but it does involve risks, both personal and legal. Most Portland area military tax resisters are, for that reason, members of the Portland Peace Investors/Military Tax Resistance. Peace Investors exists to provide ideas, support, and legal counsel for all forms of tax resistance. They are a diverse group of people, united only in their "commitment to support human needs by reducing military spending." In terms of the degree to which any individual refuses to pay taxes, and the style in which they make their protest known, there are vast differences.

For people who want to know the various forms of tax resistance can take, Portland Peace Investors provides a pamphlet called "Stages of Military Tax Resistance", dividing the methods into four categories: protest, avoidance, refusal, and redirection. Under the protest category fall various ways of paying taxes, at the same time letting people know how you feel about how the money is used. People can file under protest, or send a protest letter to the Secretary of Treasury, Commissioner of IRS, Supreme Court Justices, Congressional representatives, or editors of local newspapers. Some people pay late, pay in small currency, or pay in small installments. Others participate in demonstrations around April 15, or make a point of talking to friends, relatives, and co-workers about their objection to military spending.

Under avoidance falls voluntary poverty, or otherwise reducing one's income to below the taxable level. People can donate up to fifty percent of their income to tax deductible organizations, or make interest-free loans to peace, environmental, or humanitarian organizations. Others choose to take advantage of various tax loopholes and shelters, including forming a family corporation or investing in tax-free securities and bonds.



"Just thought we'd drop by and mention that, as we're not carrying on any illegal wars at the moment, you might like to start paying your taxes again."

People who refuse to pay can do so by refusing to pay all or part of their taxes, refusing to file a 1040, or by filing a 1040 with only their name, address, and a note of explanation. They can also refuse to pay the federal telephone tax.

Redirection is finding some other use for the money not paid in taxes. For example, people may pay with a check made out to a non-military agency of the federal government. If the IRS cashes the check, the maker can demand and receive payment from the bank. There are various peace and humanitarian organizations to support, and there will soon be a local Alternative Fund at the Northwest Neighborhood Credit Union, in northwest Portland.

"The need for an alternative fund emphasizes the difference between tax resistance and tax evasion" said Genny Nelson. "War tax resisters are not people who don't believe in taxes... they are people who believe that their money should go to human needs." One of Nelson's roles as a member of the Peace Investors is to coordinate the establishment of that fund. The group chose the Northwest Neighborhood Credit Union because it was a holding place for their money which did not have any investments contradicting the purpose of the fund. They did not want to put their money in a bank which had investments in South Africa, for example. Available to groups or individuals who would use the money for human services, the fund will also be a holding place for people who cannot afford to have a lien put on their wages. Since the account will not be in any one person's name, the IRS will be unable to attach to it, and the individual can maintain control over when and if he or she withdraws it to pay back taxes.

For people who, by the nature of their profession, do incur a tax debt, there are various ways of maintaining control over the amount withheld, so that little or nothing is taken out.

and the individual can determine what form of tax resistance he or she can do. The most common way is to claim more withholding allowances on the W-4 form (the form employers use to determine the amount withheld from a paycheck) than are really justified, so that either all or part of the taxes owed is not taken out. Then, later, the individual would have to justify them on the 1040 form. It is possible to fill out the W-4 claiming exemption, but, said Molly Libby, the Peace Investors advisor on W-4 resistance, "that can be fraud because what you are saying is that you didn't have any taxable income last year and won't have any this year. However, the law gets very fuzzy on fraud for claiming lots of withholding allowances," she said. "The basic point is to gain control over how much is withheld; it is just since World War II that employers have been responsible for withholding the income taxes." Libby herself doesn't actually figure out how much she owes, or try to justify her withholding allowances, but just fills out the 1040, saying that she won't pay, and why.

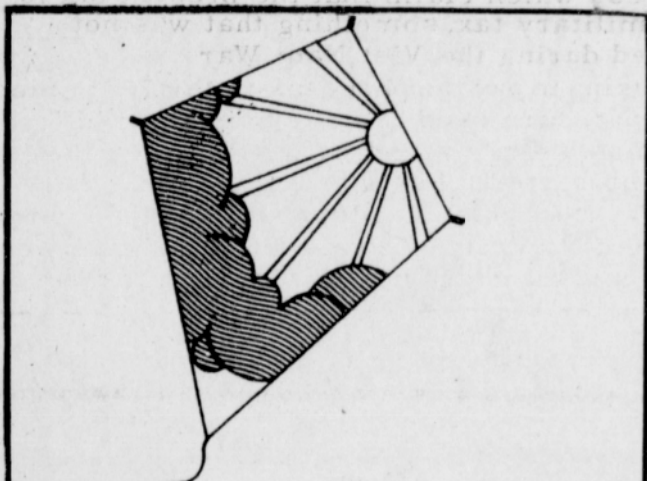
The members of the Peace Investors have noticed a heightened interest in tax resistance in the past few years. Ann Huntwork feels that people are more willing to take risks because they have seen how ready their leaders are to sacrifice the people. Genny Nelson recently spoke to a group of nuclear freeze people in Washington State about telephone tax resistance. "They were a group of white middle-class people who had never been involved in any kind of tax resistance before. But just working for the freeze wasn't enough; they wanted a tool for their commitment." Tax resistance is within the realm of the everyday person on the street, said Mufti McNassar. "It just takes a little leap of imagination..."

Katrin Bridget Snow is a Portland writer who contributes regularly to the Times Eagle.

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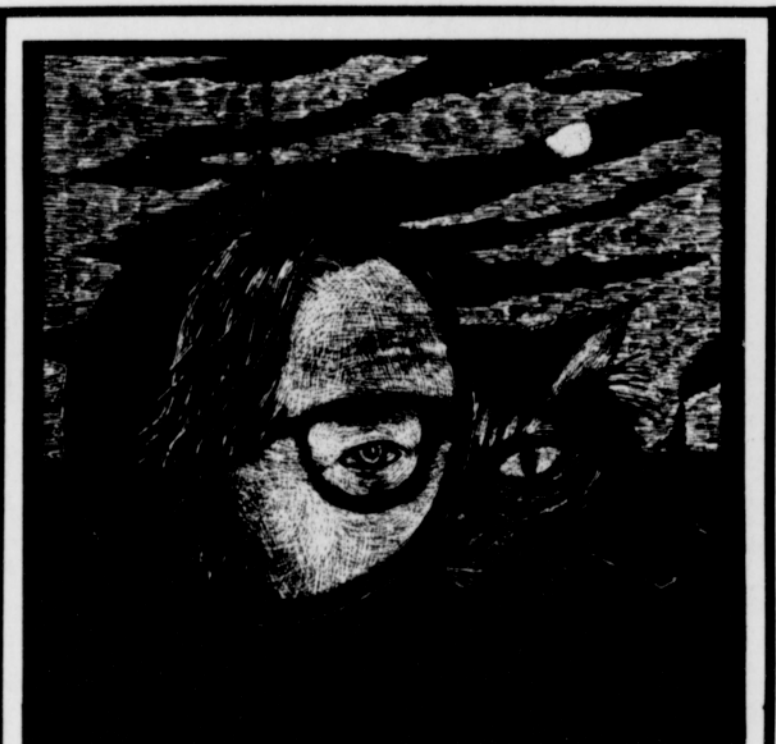
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