

**Philadelphia Yearly Meeting**  
**Interim Meeting**  
**18 September 2003 - Arch Street Meetinghouse, Philadelphia**  
**Summary of Minutes**

**Minute # 1. Worship and Opening Exercises**

The meeting settled into worship at the 6:00 p.m.

The clerk Chris Mahon welcomed four new representatives, two alternates, and forty-four guests. This special called session of Interim Meeting will consider our response to a legal action brought against PYM for the IRS. Interim Meeting tonight functions as the Board of PYM and as the body PYM has designated to respond in our policy on such matters. A hurricane now bearing down on Philadelphia may encourage focus and discipline in our actions.

**Minute # 2. Response to the IRS Suit.**

We meet tonight not only under the leadings of the Spirit, but also with the legal guidance of our attorney in these matters, Peter Goldberger. This case is not against our employee Priscilla Adams, but is rather against us - PYM. A number of Minutes were received about this matter from Monthly and Quarterly Meetings, and communications from both Baltimore Yearly Meeting and New York Yearly Meeting.

**Minute # 3. Background**

Peter reminded us that this is a civil case and not a criminal case. The government is not trying to send anyone to jail. The Department of Justice is acting as a debt collector. They view the suit as something ordinary and simple. We view it as something complex and difficult. PYM adopted in 1988 a policy for employee war tax resistance which allows PYM to comply with the law as closely as possible without violating our own religious precepts or those of our employees in matters of conscience. We have therefore refused an IRS request to garnish our employee Priscilla Adams' wages to collect taxes they say that she owes. The suit they have brought now asks the court to force us to pay those funds and a 50% penalty for having refused previously. Four possible actions in response to this suit:

1. Decide that this witness has been taken as far as it ought to go, and pay "under protest" the amount due under the tax law, or a negotiated amount.
2. Take no further action on the suit.
3. Inform the court in a formal Answer that we have no defense or other response to make to the suit.
4. File an Answer to the Complaint asserting a defense to levy compliance by invoking the Religious Freedom Restoration Act, a 1994 statute which says that federal agencies must allow any reasonable accommodation that they can of sincere religious exercise which prevents compliance with any obligation arising from federal law.

**Minute # 4. Discussion**

Friends offered a historical perspective on Quaker action in the courts and related Quaker witness in matters of conscience to the present situation. All four options were considered in light of our faith, and the value and import of fiscal concerns were lifted up. Friends asked questions such as: Why is the IRS doing this? What defense do we have? Could we appeal a decision? Is resistance in this matter appropriate? How can we count the cost of peace? Are we too litigious in our society? And overall, What is God calling us to do in this matter?

The clerk asked Friends to settle into worship and consider whether we were ready to come to unity on a response. A Friend spoke of the concept of continuing revelation among us. Each day is a new day. In good faith we can again apply for redress to a new government

**Minute # 5. Actions**

Friends who were members of Interim Meeting approved adopting Option Four in response to the suit brought against us in the matter of taxes which the IRS believes are owed by Priscilla Adams. This option as clarified during the meeting states that we will:

file an Answer to the Complaint asserting a defense to levy compliance by invoking the Religious Freedom Restoration Act, a 1994 statute which says that federal agencies must allow any reasonable accommodation that they can of sincere religious exercise, and which prevents compliance with any obligation arising from federal law, and all other defenses available to us under the law. In addition, we will clearly state, in non-legal terms, our religious objection to the government's action against us.

Friends also approved Gretchen Castle, clerk of PYM, Chris Mahon, clerk of Interim Meeting, and Thom Jeavons, General Secretary of PYM to work with Peter on our behalf, to ensure that all our court papers clearly reflect not only our legal position, but also the religious bases of our witness in this matter.

**Minute # 6. Announcements and Adjournment**

Friends settled into worship. A Friend offered that there can be a hard-eyed pragmatic reason for the course that we have adopted tonight. There is a great people waiting to be gathered, a great number of people in a troubled time. We can provide a light in a dark and violent world. The meeting then rose at 9 p.m. to find that the storm which had raged around the Meetinghouse during the meeting had abated. We shall meet again, God willing, on 25 September 2003.

Chris Mahon, clerk  
Susan White, recording clerk