

Washington Area Alternative Fund Purpose and By-Laws

Purpose

The Washington Area Alternative Fund (WAAF) is established in an effort to re-direct financial resources to serve human needs, rather than a militarized economy. The Fund also seeks to educate the community about war tax resistance and to support individual war tax resisters.

By-Laws

- I. WAAF relies on community support in the form of donations, loans, and operating contributions. These forms of support are accepted from war tax resisters and non-resisters alike.
 - A) Donations
 - 1) In an effort to encourage the symbolic resistance and redirection of war taxes through telephone federal tax refusal, and to encourage participation in the Fund by community members of varying means, the Fund welcomes donations of any amount.
 - 2) Donations received by the Fund are not tax-deductible.
 - 3) Donations will become part of the Fund, intended for redistribution to non-military community needs and are, therefore, not refundable.
 - 4) Special donations of \$100 or more may be designated by the donor for receipt by an organization of the donor's choice, subject to consensual approval at the annual meeting of donors. Approval is based on the Fund's determination at the annual meeting that the recipient organization's goals and work are in line with the philosophy of the Fund. Special donations may or may not pass through the accounts of the Fund, based on the individual's request.
 - B) Loans
 - 1) The Fund accepts interest-free loans, including resisted tax money to be held in escrow for the war tax resister.
 - 2) Loans will be repayable to the lender within 30 days after a repayment request is received by the bookkeeper.
 - 3) Any loan is forfeited to the Fund in its entirety after five years if the lender is either unable to be reached by the Fund or has not maintained any contact with the Fund.
 - 4) The Fund will not make any loans to individuals or organizations.
 - C) Operating Contributions
 - 1) Because the Fund will incur operating expenses, such as printing and postage, contributions will be accepted to offset these costs.
 - 2) The Fund may solicit direct contributions to cover the operating expenses of WAAF when it is deemed necessary by the bookkeeper and the administrator(s).
- II. All monies received by WAAF are invested in a socially responsible manner, consistent with the purpose of the Fund.

III. WAAF will redistribute unrestricted donations and interest from loans, less administrative costs that have not been covered by operating contributions, once a year. Redistributed money will be in the form of grants. Grants are given to organizations and individuals in line with the criteria stated in the purpose of the Fund.

A) Annual Meeting of Donors

1) Prior to April 15 (Tax Day), current donors to the Fund (those who have outstanding loans with the Fund, as well as those who have made donations and/or operating contributions within the last year) will meet to nominate and choose potential grant recipients. Meeting donors also decide whether all specially designated donations fit the Fund's criteria. Donors should consider the following factors when making grants:

- a) The amount of money the Fund has available for distribution;
- b) The size and number of grants donors wish to make based on the amount of money currently available; and
- c) Whether the recipient organizations' goals and work are in line with WAAF's stated philosophy.

2) Donors decide grant recipients by consensus.

B) Special Meetings of Donors

1) The administrator(s) may call special meetings of donors as deemed necessary, with proper notification to all current donors.

IV. Administrative oversight is the responsibility of the bookkeeper and the administrator(s), who are unpaid volunteers.

A) Bookkeeper

1) The bookkeeper is chosen at the annual meeting of donors for a term of one year. Candidates may either volunteer or be nominated. If deemed necessary, the bookkeeper may be chosen by ballot. The bookkeeper is responsible for:

- a) Receiving contributions and seeing that deposits are made in a timely manner;
- b) Maintaining the necessary financial paperwork and record keeping associated with the Fund, and representing the fund before its investment agencies;
- c) Providing written statements and loan, donation, or operating contribution receipts to Fund donors upon their request; and
- d) Writing checks from the Fund for making grants, repaying loans, and paying operating expenses. All checks must be signed by two donors of the Fund.

2) When there is a change of bookkeepers, the incoming bookkeeper is responsible for sending written notification of the change to the outstanding lenders.

B) Administrator(s)

1) Up to two administrators will be chosen at the annual meeting for terms of one year each. Candidates may either volunteer or be nominated. If deemed necessary, the administrator(s) may be chosen by ballot. The tasks of the administrator(s) are:

- a) Notifying all current donors (those making contributions or donations to the Fund since the previous annual meeting and all those with outstanding loans) of the time and location of the meetings not less than 10 days in advance;
- b) Seeing that the Fund is publicized. This includes outreach to potential donors as well as publicity involving grant-making by WAAF;
- c) Facilitating the meetings of donors;
- d) Providing written summaries of the meetings to all current donors.

VI. Any changes or additions to WAAF's purpose or by-laws must be approved by consensus at any meeting of donors.

Approved on April 1, 1992 at the first annual meeting of donors.

PEOPLE'S LIFE FUND

Thank you for your recent interest in applying to the People's Life Fund. As you may know, the Fund's money comes from conscientious war tax resisters in Northern California who deposit or donate all or part of the amount they would otherwise pay to the federal government in income taxes. The money available for granting, then, is both direct donations and the income gained from the deposits' growth.

Grants typically range between \$200 and \$1,500. In recent years, the total granted has been between \$5,000 and \$10,000 annually. The Fund's granting priorities are:

1. Provision of essential, day-to-day human services which the government is not adequately furnishing, together with educational or other work that identifies and seeks to change the root causes of the problem.
2. Provision of essential, day-to-day human services, but not necessarily providing an explicit analysis of the problem.
3. Education or action, in the spirit of nonviolence, aimed at social, economic or political change.

In addition to the above priorities, the People's Life Fund generally favors projects serving the Northern California area, and small organizations with annual budgets of less than \$200,000. The Fund typically does not fund the same organization two years in a row.

Operating on an annual granting cycle, the Fund accepts grant applications between September 1 and December 31. These applications are then reviewed in January and February, with final decisions made by early March. Grants are traditionally awarded on April 15 at a public tax day event.

Please use the enclosed grant application if you wish to apply.

PEOPLE'S LIFE FUND
Grant Application Cover Sheet

Please type or print

Name of Organization _____

Mailing Address _____

City

State

Zip Code

Contact _____ ()

Name

Title

Phone

In the space below, briefly describe the general purpose of your organization:

In the space below, describe the specific project for which you seek funding and the amount requested:

- A. On separate pages, address the following (please limit this typed, double-spaced response to 10 pages):
1. Describe the organization's history, current programs and goals, and how they relate to PLF's granting priorities.
 2. Describe the specific need for which you seek funding.
 3. Overview of the financial picture of your organization.
- B. You must attach a financial statement, budget projection, and list of sources of funding (previous, current, and anticipated).
- C. You may also include any relevant literature or other printed material which would further explain your work.

Please return completed application, postmarked no later than December 31.

P.O. Box 2422 • Berkeley, CA 94702-0422 • (510) 843-9877
(THE-WTRS)

**Philadelphia War Tax Resistance/
War Resisters League**
2208 South Street
Philadelphia, Pennsylvania 19146
(215) 545-4626

Alternative Fund • Loan Application

Philadelphia War Tax Resistance is a local chapter of the War Resisters League. The WRL was founded in 1923; PhilaWTR in 1969. We are committed to active nonviolence as a way of changing unjust and immoral social institutions and conditions and of working for peace and social justice. In particular, PhilaWTR promotes consideration of war tax resistance as a means of nonviolent action, provides support and literature to resisters, is part of a nationwide network coordinated by the National War Tax Resistance Coordinating Committee, and operates this Alternative Fund.

Philadelphia War Tax Resistance/War Resisters League lends money interest-free to projects struggling directly for a society free from sexism, homophobia, racism, ageism, imperialism, and militarism and for improved health, education, and well-being in the community. **We give priority to groups which:**

- a) are working in the Delaware Valley area;
- b) fill a community need consistent with PhilaWTR priorities and concerns;
- c) work to provide basic social needs and social change outside "establishment" institutions;
- and d) don't have access to power or money within establishment institutions.

Our fund is composed primarily of resisted war taxes — money that would have otherwise gone to help pay for the huge U.S. military establishment and for military intervention in other countries. For as long as we are able to keep this money away from the war machine, it should be used in this community where it is needed. We hope to keep the Fund going and growing, and should IRS seize money from resisters, we need to be able to return the resisters' deposits to them. To meet these goals, we try to minimize the risk of loan defaults; therefore, we have certain questions of each applicant group.

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Please answer the items in the space provided. We would appreciate ___ copies of your application. If you really need more space, feel free to attach sheets, but we don't need huge quantities of information!

- 1) Name of Organization:
Address & Zip: _____
Phone: _____
••• Individual Contact(s) whom we can contact about the Loan Application and who will attend the meeting to present the application and to answer questions:
Name: _____
Address & Zip: _____
Phone: _____

please turn over

- 2) Amount Requested (\$1,500 is normal limit):
- 3) Description of the group and the people involved (feel free to attach a flyer about the group):

4) Description of Project or Need:

- 5) Repayment Plan (Please indicate the source of funds to make repayment — whether regular future income, special fundraising, grants, etc. The most recent financial statement or two might be helpful.):

Backup Plan (in case repayment plan doesn't work):

- 6) Proposed Repayment Schedule (we prefer repayment within a year in monthly installments — in any case, be specific):

- 7) Names of those people in the group who agree to secure the loan by a personal pledge of repayment:

a)
c)
e)

b)
d)
f)

- 8) We want to let people know how resuisted war taxes are being used. How can the group help publicize this loan?