

“Taxpayer Revolution”

How to Start and Operate a Taxpayers Association



**“The purpose of a constitution is to protect citizens
from their rulers”**

**”The purpose of this book is to protect citizens
from the slavery of taxation and spending of
taxpayers’ money”**

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Preface

These guidelines were presented for the World Taxpayers & Taxpayers Australia Conference in Brisbane, Australia Nov. 2004 with the purpose to strengthen the fast growing worldwide taxpayers' movement of the world. The second revised edition is published for the European Resource Bank & World Taxpayers Congress in Vienna, Austria, June 2006. This third edition contains some updated information for 2010 in advance of the World Taxpayers Associations Members' Conference in London.

The text is written in the memory of my former excellent colleagues Jaakko Kari and Erik Stenbeck, leaders of the taxpayers associations in Finland and Norway, who both passed away with cancer in their best years.

Our work was in many ways successful when it comes to economy, politics, media and number of members - in fact the member recruitment in Sweden during many years amounted to almost 100 new members each day and in the end we had more members than any political party, including the Social Democratic Party. With the help of a small staff of 33 we hit a record of almost 200.000 members in a country with less than 9 million people.

With its long history (since 1921) the Swedish Taxpayers Association has been active in aiding the establishment of new taxpayers associations in Finland (1947), Germany (1949), France (1990), Estonia (1995) and Tanzania (1998). All these associations are today big, powerful and successful.

After 16 years as President of the Swedish Taxpayers Association (1985-2000) and as a leader (since 2000) in making contact within prospective member organizations of the World Taxpayers Associations I wish to share with all of you some of my experiences - with the ultimate goal of making a better life with more individual freedom for the people of the world.

Taxation is in reality a legalized slavery that has to be controlled - not just taxation levels, but also the use of taxpayers' money.

To all of you who are thinking of starting a tax group I can only tell you that this is a task of greatest importance - and which at the same time can be profitable. So please start now! Hopefully this text, which is published in English, Russian and Chinese, will be of some help to the growing movement of taxpayers associations of the world.

Finally I wish to thank four persons for their valuable help, Nataliya Biletska, my former colleague at the World Bank in Washington D.C., who has given much of her time to strengthen the associations in Eastern Europe and Central Asia, Igor Sobolev, President of the Russian Taxpayers Association who has worked out the Russian translation and Peter Sepp at the National Taxpayers Union, USA, who has improved my English, and An Lu who has translated the English version into Chinese.

Third revised edition, Stockholm, in August 2010.

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1. Find a dedicated leader - and appoint a Board

A key task for starting a taxpayers association is to find a dedicated leader with entrepreneurial skills. It is preferable to find someone with experience in politics and business since the operations have to be financed in some way.

The leader may be a former lobbyist or politician but should not hold political office while running an association because one of the main goals of a taxpayers association is to monitor public expenditures. He or she should also be willing to cooperate with the media as well as speak for the association in public.

Leaders with little or no experience in politics tend to be too cautious. They are often afraid to attack politicians and political parties as they believe that they will be hit back. But that is not the case. More often than not there will be no or almost no reactions. You will be left in peace. So, attack what you think is wrong and those who are responsible!

Try to find good old friends as Board members in order to avoid conflicts. An association without a Board may fall apart if the leader disappears for one reason or another. The task of the Board is to guarantee that this will not be the case; a new leader has to be found and appointed. When the founder and leader of the Russian Taxpayers Association Vladimir Golovlev was shot the association ceased to exist.

2. State a mission

Developing a mission is another crucial element for starting a taxpayers association. A good mission statement should accurately explain why the association exists and what it hopes to achieve in the future. It conveys the essential nature, values, and work of the organization.

A clearly stated mission helps the association to find its niche among organizations advocating for public interest, and attract more supporters.

The mission statement should be a part of the association's statutes and incorporates the following components:

- Legal rights for taxpayers
- Efficient public sector
- Less public expenditure
- Privatization and deregulation
- Low taxes
- Transparent and visible taxes
- Simple and clear tax system

3. How to recruit members?

A major objective of organizations which advocate for the public interest is to recruit as many members as possible. However, besides public support, a large membership entails other benefits:

- Political influence
- Sources of financing
- Market for selling products to members
- Wide circulation of own publications/periodicals
- Advertising in own periodicals
- Participation in referenda (many of the states in the USA and Switzerland permit this activity)

More members secure more membership fees and better possibilities for fundraising in the long run. Fundraising, at one of its fundamental levels, consists of ad hoc letters to members asking for donations to prevent a tax raise, advocate for tax cuts or to help enact simplified tax legislation. The issues raised in these letters should be strong and the letters should be well written and appeal to the members to convince them to make a contribution to the association.

Fixed membership fees can be a good option for generating a consistent financial base if you can sell membership upfront for several years. The practice of the Swedish Taxpayers Association has been to offer fixed membership up to 5 years (there are even 10,000 lifetime members who have paid 15 times the membership fee for 1 year). If you wish to have a fixed membership fee try to sell memberships for several years to save money, i.e. 5 years, 3 years, 2 years and even 1 year as it is better to get a low amount of money than no amount.

A better alternative is probably to avoid fixed fees and give people a choice to select what amount (box) they will go for: "Euro 200, 100, 50, 25, 15. Other:...". You will most certainly get more money in this way and you will also get a bigger list of names. And again, as a good businessman you had rather get a low amount than nothing.

Different ways of recruiting members

- **Direct mail (USA, France, Finland, Sweden)**
- **Outsourced telemarketing (Sweden, Finland)**
- **In house telemarketing (Sweden)**
- **Door-to-door (Germany, Canada)**
- **Face-to-face fundraising, Autogiro/direct debits**
- **"Member-gets-member" (many associations, flavored with lottery in Sweden)**
- **Internet (NTU, USA)**
- **Radio (USA, Sweden) and TV commercials (Canada)**

Direct Mail

Direct mail has proven to be the most efficient technique for recruiting members. But it also has another advantage. It gives you independence compared with a system where a few people give a lot, or, even more risky, where one person or organization pays you for going their way – no matter what you think.

In this way you can say that direct mail is the most democratic way of financing a pressure group as many people participate, and the many would not pay if they did not agree with what you say or write. Another advantage is that you may start an operation with very little money, just like the French did in 1990 when they started with a direct mail campaign.

Important hints for a good letter:

- The more personal the better ("Dear Friend").
- The more you tell, the more you sell (long letters give credibility and more members).
- The more important the problem is, the more money you ask for.
- The three important elements for a direct mail campaign are the issue, the mailing list and the package.
- A good issue/offer and a fine list can often make up for a bad package.
- Business envelopes can be good (look like bills).
- Change envelopes types for every mailing.
- The fear for the future is stronger than the hopes for the future.
- Threats on the envelope are good ("New tax coming"), not wishes as "Cut taxes".
- Heavy credibility devices reduce response rate (such as newsletters/magazines).
- Ask for money at least 3 times in your letter.
- Buy the best list you can get, match the list with your existing (or "house") file and make tests with 8,000 names. Use the full list and phone those who do not reply to your mailing.
- And most important: Test, test and test!

Structure of your letter:

1. Problem: on the first page you try to sell them your idea, and do not ask for money.
2. Solution: then describe what is feasible.
3. Explain how we can work together.
4. Ask for help, ask for action and ask for money.

Direct mail has proven to be an efficient technique for recruiting members. Before starting a direct mail program it is necessary to identify a serious tax issue to be addressed. A direct mail letter should be a clear, emotional and compelling appeal/plea, for funds to solve a specific problem.

A direct mail program requires a **mailing list**. This list can be bought or rented from a list broker or obtained from other non-governmental organizations that use direct mail for fundraising. The prices vary between 1 - 3 cents per name (0,1-0,3 €/name). The quality of the list is of greatest importance. If 4,500 individuals out of 200,000 give all the money, as can be seen below, then the 4,500 (or 2,25%) are those you should write to and not the others if the only goal is to get money. So, small test groups are necessary to avoid wasting your finances.

The first phase of the direct mail program is **testing**. A test sample should include approximately 8,000 letters. Successful testing implies a response level of about 1-2 %. If you receive such test results, you can proceed and do another test mailing of 40,000 letters. If the second test is profitable, meaning that the funds raised exceeded costs of the direct mail, roll out with the whole mailing list. In this way, you secure a profitable direct mail program.

However, it is always important to **test** different **texts, layouts and timings** (preferably after Christmas and before work starts in the new year, autumn and when tax forms are sent out). Direct mailings can be very efficient but risk being too expensive if not done right. The testing phase is the key for a successful direct mail program.

When you do the direct mailing, save the list of names that did not become members and telephone as many as possible in order to become members as you paid for the list anyway (see Telemarketing below).

The French Taxpayers Association and the USA groups have been very successful in employing a direct mail technique. For instance, the French Taxpayers Association, established in 1990, invested \$ 30,000 (150,000 francs) in their first direct mail program. After one year they had 10,000 members. In four years they had 60,000 members. Since then the association has grown a lot and had a yearly income of \$3.5 million.

At our seminar in St. Petersburg (2003) Frank Laarman of the French Association suggested associations should ask for donations 2-5 times a year. The response rate on his mailings are 2-5% and the response rates on the house file (file of existing members) is 8-12%.

The more you tell the more you sell, Mr. Laarman said about mailings, arguing for long letters. He invited the members of WTA to come and see him for a two day free consulting at this company, Score Marketing, outside Paris. Frank has since passed away but the French Taxpayers Association continues to prosper. For more information, see www.contribuables.org.

In Sweden we have experience with mailings to huge and small groups. Here are a few examples from small to all households in the country in order to sell the idea of "Half Left" after taxes and to be known as a new player in the political scene (1985):

Mailings for getting new members

Swedish examples in € (1€ = 9 SEK)

	Circulation	Cost in Euro	New members/ response rate	Cost in Euro/ member
"Time to React" (size A4, 8 p) Aug. 85 to all Swedish homes Cut income tax from 84% down to 50%, "Half Left".	4,200,000	45,000	9,844 0,24%	45
Tax on company owned cars To owners of Volvos, July 1986	34,000	Paid by Volvo	1,070 3,1%	No cost
New tax on pension funds To well paid men, Dec. 1986	101,000	35,000	1,359 1,4%	26
"Women shall not pay more than men" To single women, Feb. 1989	71,000	26,300	1,280 1,8%	21 taxes

Home owners in the 3 biggest cities Feb. 1989	327,000	121,000	8,485	2,6%	14
Home owners in the 3 biggest cities No individual name. Put in the letterbox March 1990	353,000	25,000	897	0,0025%	28
"Say no to higher taxes", 1993	9,910	3,330	132	1,36%	25
Letter to get new members, Feb. 2004	284,929	200,000	1,908	0,99%	105

Some conclusions:

A nicely addressed letter is often a better investment; despite being more expensive than non addressed letters, it gives a better return (see above about the mailings to home owners in Feb. 89 and March 90). **Personalized letters are almost five times more expensive, but the result is almost 10 times better** with a cost per new member of € 14 instead of € 28 with the unaddressed mailing. A problem with non personalized mail is that it is put together with lots of other ads from food stores etc. That could explain this very low response rate (0,0025%).

The last mailing in the sample above, from 2004, did not turn out too well, even though it was nicely laid out with a stamp and handwritten printing of the name on the envelope. The total cost of €200,000 or €105 per new member can be divided into five areas:

The cost for a list of 352,356 names: €50,000, after matching of existing members the net result turned out to be 284,929 names.

Cost for printing of letter and envelopes: €50,000.

Postage: €80,000.

Production: €6,000.

Give-aways (premiums): €11,000.

25,000 former members gave the best result, 1,54%. That proves the old saying that your house file (present and former members/customers) are the most important to keep happy. On the other hand a return rate of 2% (with existing member fee of €24) would have covered the total cost after two years.

The general defeatism among many may be one reason for a poor return. The bad reputation of the association after internal discussions and criticism in media and among members of the association (and primarily of the manager who was fired) may be another reason. Another factor may be that many of the letters reach people that have received similar letters before – the smaller the country the harder it is to get many members.

Fundraising letters	Circulation	Cost Euro	Revenue in Euro	Profit	No. of donors	Per donor
"Abolish the Real Estate Tax" To all members 1998	180,000	100,000	140,000	40,000	4,500	€31
Lunch invitation with fund-raising to all life time members 1996	10,000	-	16,000	16,000	515	€21
Margaret Thatcher-lunch in Texas, 2001	500	100,000	500,000	400,000	500	€1,000

There were three aims with the letter sent to all members of the Swedish association in April 1998:

1. Participate in the demonstration against the increased real estate tax, 2. Support the work by giving a financial contribution;
3. Put up the sticker "Abolish Real Estate Tax" on the car. (In Swedish: "Slopa Fastighets Skatten" is better as it is shorter) A sticker like this should have a maximum two words. The sticker (180,000 copies), made this letter more expensive, but resulted in a good profit of 40,000 Euro.

Approximately 15,000 people participated in the demonstration outside Parliament and the sticker could be seen on cars all over the country well before and during the election, which took place five months later. And, the Prime Minister went out on TV and told the people that the real estate tax would be cut from the beginning of the year.

The yearly lunch invitation to the 10,000 life time members of the Swedish association is a kind of fundraising letter with a profit of €16,000 given by just 515 people. These people are the golden members and should be well taken care of. Give them information and ask for money regularly.

Write them a letter and tell them that they gave €21 (or whatever amount) last time. But this time you need a much bigger amount! And you will almost certainly get the same amount as last time.

If you have a prominent speaker at a special lunch or dinner you may raise the price. Look what the Texas Public Policy Foundation did when they invited Margret Thatcher to Texas for a special lunch in 2001. Lady Thatcher charged \$ 60,000 plus costs for airfares. 500 people took part in the lunch. Each participant paid \$ 1,000. That made \$ 500,000. Net profit after all costs was as much as \$ 400,000.

If you know prominent politicians, as you should as a leader of taxpayers, invite the most interesting guest, test this method and send invitations to your golden members plus other well-to-do people.

Average cost for a new member in Sweden and Pay Off time (SEK and € in 1994)

	Cost per member		Pay Off time
In-house telemarketing	145	€ 16	Profitable year 1
Outsourced telemarketing	173	€ 19	Profitable year 2
Member-get-member	190	€ 21	Profitable year 2
Direct mail	276	€ 30	Profitable year 3

As the price for membership was SEK 140 (€ 16) you can see how the pay off time is calculated. There is a profit already on the first year with the in house telemarketing and from year 3 with Direct mail.

The higher the price for membership the shorter pay off time. On the other hand the higher price the fewer members. You will have to find out the right balance in your market. **Never make the price too low.** Do not reject a direct mail campaign because of the longer pay off time as most new members remain for a number of years depending on the way you operate your association. Normally members stay longer when recruited by direct mail.

My philosophy was to keep prices low and to earn the extra money by selling products and services to members. In this way I tried to reach 5% of all households or around 200.000 families as members (every family was counted as one member and had rights to all services or discounts given).

The Swedish Taxpayers Association had a total budget of 5 million Euro in 2000. Of this, 64% (about 2/3) of the total revenues came from member fees. The remaining revenues looked like this: Legal assistance 9%; ads in the magazine Common Sense (Sunt Förnuft, published since 1921) 9%; sale of books and items 6%; dividends 5%; commissions 5% and fundraising 2%.

As you can see the own in-house insurance that provides members free legal service in case of a trial in the tax court gives a good return (9% or 450,000 Euro) and pays for the full time work of the legal department of 5 tax lawyers and a secretary. This is in spite of the fact that all lawyers spent half of their time for the free tax service by telephone answering 11,000 questions from members per year. Commissions from the sales of life insurances, and gas, etc. gave 250,000 Euro, as much as dividends from savings. Fundraising has always been comparatively small (100,000 Euro) but nonetheless a substantial amount of money that could be increased.

Total costs of 5 million Euro were consumed into wages (32%), direct marketing and advertising (24%), the magazine (20%) and other expenses (24%).

Substantial savings have been made since 1991 when the four-story office building was bought by the association and rent no longer had to be paid. The building was purchased by money earned from the commissions from the sale of life insurances, and more than €100,000 was given in fundraising by members to buy this house, plus a lot of furniture and paintings ("Please give us money for our new office, built by stone, where we will continue our fight against the highest taxes in the world"). The National Taxpayers Union in the USA was inspired by this campaign, did the same and bought a fine office building on 108 North Alfred Street in Alexandria (Va.), not far from Washington D.C.

Expensive (however necessary) is the cost for mailings, 1,200,000 Euro per year or almost a quarter of total costs of the Swedish association. Without this heavy investment every year the association would not have all those members. With more test results this expenditure would probably be more cost effective. On the other hand one person handling this heavy work is cost effective but, not enough, for refined work. One person should assist the marketing manager in this work.

Other recruiting techniques are less efficient than direct mail but are also essential tools for fundraising and building of an association.

(To get more information about direct mail:

Benoite Taffin, French Taxpayers Association, BenoiteTaffin@Contribuables.org;

Staffan Wennberg, former Marketing manager, Swedish Taxpayers Association, swennberg@telia.com;

Bo Thunström, former Marketing manager, Swedish Taxpayers Association, bo.thunstrom@fortum.com. +46 70 344 57 05).

Telemarketing

Telemarketing is the practice of selling membership by means of the telephone. Outsourced telemarketing means that a taxpayers association hires a telemarketing firm to recruit members. In-house telemarketing implies that the association hires temporary employees, usually students or former salesmen, to do this work. In house telemarketing is usually a cheaper way than outsourced telemarketing. Telemarketing experience of the Swedish Taxpayers Association has proven that this technique can help recruit about 1,000 members a month.

The response rate can be 25% (1 out of 4 calls). One qualified part time salesman can sell 3,000 memberships in a year. A good salesman who works half a day (9-12 or 13-16) can sell 7 new members per half-day. You may pay them half or less of what they sell, but always after people have paid.

Encourage your salesmen by giving a bonus after payment of the new members. When 70 have paid you may give a bonus to your salesmen of €100.

You may set up your telemarketing office separate to your ordinary office, however within walking distance. One reason is that you operate not only in the mornings and afternoons but also in the evenings. Some of your salesmen come and go and some just work for shorter periods. Some have been fired from their ordinary work, some are unemployed. In short: often you do not know these people as well as you know your ordinary staff, so you do not want them to come and go around in your ordinary office, especially not in the evenings. It is also good if this team really feels like a team.

In 1995 the Swedish association recruited 1/3 of all new members by telemarketing or just about 10.000 members (1 year membership: 3021, 2 years: 286, 3 years: 6488, 5 years: 47). In 2004 2/3 of all members were recruited by telephone. A total of 12 in-house salesmen worked four days/week in three shifts: mornings, afternoons and evenings.

If you have different memberships like this, do not give alternatives when you call. It is better to say that: "We have low prices for membership, follow our work during a three-year period for only €55." If they say no, you suggest a test-period for one year: "Why don't you test us during one year for only 25?"

If people ask for more information by mail, just say no: "We work for low costs and efficiency and cannot afford to send out information. Please accept this and support our work and become a member." If you work professionally every forth may accept to support your work and as many as 70-80 percent may pay the invoice if it arrives shortly after the telephone call.

Telemarketing from another country

Many of the new members of the EU have a high standard of education but low salaries. Many young people speak foreign languages. A possibility is to open up a telemarketing office in Estonia, or any of these new EU-members, selling memberships to the Scandinavian countries or Germany. It is not difficult to find people that speak good Swedish, Danish, Norwegian, Finnish, German and of course English. Phone costs may be the same but commissions are about 1/3 or less and response rates often higher. This might be examining as the staff, for example in Estonia, are often polite and well trained.

One Swedish company operating from Estonia with more than 20 years of experience with telemarketing in Sweden has discovered that the response rate with calls from Estonia is much higher than in Sweden. The slight dialect and politeness seem to have appeal and the salesmen do not "hard sell".

Normal commissions in telemarketing are 20-40% of the price of the product sold. In Estonia the commission for selling to another country is much lower, and still the salesmen have a higher salary than most in the country. If for example you sell a product for Norway with a price of 400 NKR the commission in Estonia is 50 NKR (100 EEK), which makes a commission of one eighth or 12,5%.

Salesmen can be found through ads in the following newspapers that are distributed free of charge: Estonian papers Soov and Guldene Börs and the Russian paper Privat-Info. The cost for an ad is only €2-3.

(Contact: Stefan@Brydolf.com +372 501 10 29).

Rules for successful telemarketing

- o Call the right people
 - Former members

- References
 - Other telemarketing lists
 - Other lists in target groups
 - Phone book
- o Call at the right time
 - Early morning for some types of companies
 - From early evening in the countryside
 - Later in cities
 - Avoid sports and news events
 - The time can always be right...
- o Prepare a good manuscript
 - Find out what works and start from that (even from a different product).
 - Build one with logical steps
 - Two paths – for those with questions/or are hesitant
 - Change what does not feel natural
 - Test a different approach
- o Step by step method
 - Introduction – give full name and organization, clearly and slowly
 - Purpose of call
 - Main goal of organization
 - Objections from the customer can be signs of interest
 - Go from Yes to Yes
 - Trial closing
 - Closing
 - Confirmation – address, payment etc.
- o Many calls
 - The more calls, the more orders
 - If calls get too long, you will lose the order in two cases out of three
 - Stick to the main points
 - Anything over 6 minutes is VERY long, set a goal per hour
- o Learn from others
 - Listen to others who have had success
 - Put in a new person with more experience
 - Coaching – listen in, give tips
 - Training – in products and in selling
 - Recruiting members is a selling job
- o Fulfillment
 - Confirm order by checking name and address (even if you know it)
 - Send out confirmation/invoice quickly – next day
 - Send what you have promised
 - Follow up in the system – reminders
- o Follow up
 - Keep check on feedback – especially overselling
 - Payment levels – 85%
 - Extra letter after a while to reinforce membership
 - Renewal – consider follow up by phone
- o Get started!
 - Starting with just one person might be OK
 - Telemarketing is a low risk business
 - Hire external help, if you need

Example of a telemarketing call (never longer than 6 minutes)

Try to put questions in a way that the answer is yes, step by step, to the last question; May I list you as a new member?

" - Good morning, my name is Bjorn Borg, I am calling from the Swedish Taxpayers Association. Have you heard about us?

If YES: Today we are relatively well known by articles in media and TV. The association today has 170,000 members (30,000 companies), it is so big that government and media listen to us.

If NO: We are a nonpolitical independent association that has existed more than 80 years with the mission to take care of the individual taxpayer's interest. We advocate lower taxes, an efficient public sector, legal rights for taxpayers plus a simple and clear tax system.

We help people that get in trouble with tax laws and keep you informed about important changes that effects your daily life.

- Doesn't that sound good?

- Sweden has far too high taxes! Don't you agree?

- Sir, we now need your support to achieve our goals. The more of us there are the stronger we will become! As a member you will get free tax service by phone, our magazine "Common Sense" eight times per year plus lower costs for gas, insurances, etc.

- Well, what is the price for all of this? Just 1 ½ Euro per month (€55 for 3 years). Isn't that cheap for all you get?

- Now, may I get you as a new member for 3 years?

If YES: Can I check your name, address, telephone and social security number?

If NO: May I list you on a test period for 1 year? It is only 2 Euro per month and during this time you will see if you like us and what use you have from us. We will now send you our welcome package and invoice, which you will get in a few days. Many thanks and welcome to us. We hope you will be satisfied.

(To get more information about telemarketing: Lili Ljungdahl, former head of the Telemarketing Division at the Swedish Taxpayers Association, lili.ljungdahl@skattebetalarna.se, +46 8 613 17 04)

Door-to-door

Door-to-door is practiced primarily by local associations in Germany and Canada. German taxpayers associations have used this technique for recruiting companies since 1967 while the Canadian taxpayers association employs it for enrolling individual members, mainly farmers who live in remote areas.

As telemarketing is restricted in Germany the German Taxpayers Association developed a unique method that has been the most cost effective of all. The life insurance company Hamburg-Mannheimer has financed 300 salesmen who have visited small firms and recruited around 45,000 companies all over Germany per year up until recently. When a membership is sold it is often easy to continue with insurance (which is taken care of by some other person).

Since its start in 1990 the Canadian Taxpayers Federation has recruited thousands of farmers by door-to-door visits. Big distances make it expensive, however once the salesman has been invited into the kitchen membership starts with at least two years and lasts for many years. Generally speaking a two year membership would be a minimum for all associations as dues

are low and costs for recruiting high.

(To get more information about Door-to-door technique:
Karl Heinz Däke, President, German Taxpayers Association, k.h.dake@steuerzahler.de or
BdSt.Daeke@t-online.de;
Troy Lanigan, Chief Executive Officer, Canadian Taxpayers Federation,
tlanigan@taxpayer.com).

Face-to-face fundraising (autogiro/direct debits)

This new way of getting members and money was started by Greenpeace in Vienna in the mid nineties and has since spread to the United Kingdom with 175,000 registered charity organizations and a few more countries such as the Scandinavian countries.

It is done in the streets, easier in summer time, where your person goes up to someone and has a talk for 5-10 minutes about a problem and asks the person to become a sponsor and donate 10, 15 or 20 Euro per month by signing a document accepting autogiro/direct debits.

The goal for the recruiter is to get one result per hour or 80 per month. He or she can be between 18 and 25, mostly students, without any economic guarantee.

The break-even point to cover the cost for the face-to-face fundraising of the new member can be 90 Euro. If the monthly pay is 9 Euro it will take 10 months to make the new member profitable.

It also looks good for a non-profit organization to be seen in the parks and streets trying to get supporters. Autogiro is good to make new members. Telemarketing is good to keep old members.

It is common that old members stay on with an autogiro contract for 7-10 years, donating a certain amount every month, depending of the profile of your association. The higher profile of your association, the better the result. The more emotional the problem the easier the case is.

Most donors in Sweden are around 30 years of age.

This technique would be perfect during and after out door demonstrations, for example in Sweden against the devastating property/real estate tax.

In Sweden this technique is used by Greenpeace (in-house operation), Save the Children, Foreign Aid-organizations and the Cancer Fund. Best locations in Stockholm are Medborgarplatsen in Södermalm, Gallerian, Hötorget and at the University.

(To get more information about face-to-face fundraising: Ms. Iréne Wrigstedt, Expert in face-to-face fundraising, irene@talk-frg.co.uk. +46 73 527 29 04)

Member gets member

Another technique is "member-gets-member" where current members of an association recruit new members. Typically, taxpayers associations stimulate this activity by providing bonuses and lotteries. For example, the Swedish association offers membership gift certificates that members usually present to their relatives and friends for Christmas.

A lottery can be made on all memberships recruited this way where some of the prizes will go to those who have recruited the new members. A brand new SAAB, and later Volvo, was given as a bonus in Sweden (and given by the car company) and certainly inspired many to help boost up

the figures for the number of members. Everyone, however, got a small equity share per new member as a bonus for his or her effort (at nominal price of 5 Euro which – not to forget – was inexpensive to distribute).

(To get more information about the member-gets-member technique: Staffan Wennberg, former Marketing Manager at the Swedish Taxpayers Association, swennberg@telia.com)

Outlook Express for your list of members

The easiest way to build up a list of members is probably to use the Outlook Express on your computer, PC. It is an inexpensive way and at the same time practical as you may store lots of information about your members. Examples include the full name of your member, his or her email address, home and business address with phone, fax and mobile, his or her position at work, private info about wife, children, birthday, comments about the person, members since which year plus ID-number for each member.

With just one click you may send a message or your newsletter to all of your members or a certain number in a specific region.

Do not forget to note in what campaign a person became a member. In this way you may get back to him or her and ask for financial assistance on that particular issue. A good list or house-file is of great importance and the most valuable asset you may have. Lock it in and keep it away from fire.

Internet - to get and activate members

Every association should have an homepage and use internet to spread information and get members. National Taxpayers Union, NTU, in the US is superb in this way. Have a look at their interactive page at www.ntu.org.

All associations should have links to other associations, which would give us all more visitors and better ratings on Google.

Since 1997, NTU's web site has been redesigned several times and email list has grown from just a few hundred names to more than 100,000.

As technology and the Internet evolve, the strategy of NTU remains the same: to make it easier, faster, and less expensive to recruit, inform, and motivate supporters. Currently, NTU uses three online vehicles to try and achieve those goals: the website www.ntu.org, email list, and the new web log (blog).

As with many organizations, NTU's first web site was relatively simple. Each retooling of the web site was done to meet the needs of various online audiences. NTU has five broad audiences: members, taxpayer advocates, average citizens, the media, and elected officials and their staff. Each group may be interested in slightly different information or want to use that information in different ways. Thinking about how visitors see your organization and its work, rather than how you see it, can make your site more relevant and successful.

Visitors today can do more than just learn about NTU or read a press release. They can interact with or download our data to use for their own purposes. NTU has tried to make their work and research available in easily accessible formats, so that it is relevant to the needs of the web site visitors. For example, in one simple and easy-to-use database, visitors can search the Congressional scorecards going back to 1992. Before this data was made completely searchable on their website, interested citizens would often pick up the phone and call their office instead of browsing static pages.

The online database makes life easier for visitors and reduces the amount of staff time spent dealing with questions. NTU has made print publications available for sale in their online store.

This has made ordering items more convenient for customers while reducing the time that staff members spend on the phone taking orders. In another instance, NTU has created spreadsheet files for the BillTally budget tracking system so that individuals can download the data and sort it or manipulate it to meet their own needs.

NTU is making numerous design changes as well as technical upgrades to the site in the year 2010. This includes greater use of online video and audio, availability of the blog on Amazon's Kindle Service, more links to social media such as Facebook, and more aggressive use of messaging services such as Twitter.

Email remains the most effective way to share information and communicate with NTU's online members. Originally, NTU sent simple, plain text messages but new messaging management tools have allowed the association to make messages more interesting by using HTML and images. NTU is now able to measure the effectiveness of a message by tracking such things as how many people opened the message and how many clicked on links contained within the message.

In addition to using email to share information with individuals on their email list, NTU members can now use email to engage in "cyber-advocacy." Their email list subscribers receive action alert messages that provide background information on an issue and ask that they contact their elected officials about the matter.

Email has also been a useful recruitment tool to members and supporters: "your best marketing device is your current customer base." Consequently, every email that is sent includes a link so that a person can forward the message to a friend. In 2004 more than 2,300 people joined the email list after receiving an email sent to them by a friend on the NTU list.

NTU's newest online tool is the blog, <http://www.ntu.org/governmentbytes/>. The site is a less-formal, news-driven conversation with the public. Various NTU staffers initiate discussion topics. Visitors are encouraged to comment and share their thoughts, whether they agree with the organization or not. It's a highly interactive forum that allows online visitors to engage in policy debates with staff members.

It's hard to say what the Internet will look like or how people will connect and interact with it in three or four years. In that time, NTU's web site, email, and blog may change dramatically. Regardless of what the technology looks like in the future, NTU will be making every effort to use it to recruit, inform, and motivate taxpayer advocates from around the country and around the world.

(To get more information about the use of Internet: Rachael Slobodien, National Taxpayers Union, NTU, USA. rachael@ntu.org +1 703 683 5700)

Radio and TV-commercials

Radio and TV commercials are powerful tools to popularize an association and recruit new members. A key for a successful commercial is addressing an extremely important tax issue that can be presented as a funny story. However, commercials are expensive and many countries restrict or even prohibit political TV advertisements, for instance Sweden. Comparing radio and TV commercials, the former are less pricey and more frequently used by taxpayer associations. Talk radio is very popular in many countries and is perfect for tax issues.

(To get more information about the use of radio commercials: Staffan Wennberg, former Marketing manager, Swedish Taxpayers Association, swennberg@telia.com).

4. Provide services and special offers to members

Tax service implies giving legal advice, normally by phone, and assistance in court, normally by writing. Legal advice is included in membership fees while assistance in court is provided

for an extra 20 Euro. The Australian, Estonian, Finnish, Norwegian and Swedish taxpayers associations actively offer legal services. For this reason they employ tax specialists and lawyers who can ensure high-quality service. The Finnish taxpayers association has 15 tax lawyers who respond to 35,000 telephone queries a year from members for free. However, most of the 40 members of the World Taxpayers Associations surprisingly underutilize this technique. Taxpayers associations in the USA and France do not provide tax service at all.

The Swedish association had six tax lawyers who answer 13,000 questions a year at no charge. This service has been drastically reduced and replaced by Internet questions, where many more members can read the dialog. In fact, the Norwegian Taxpayers Association responds to the same number of inquiries per year, having only 22,000 members. This can be explained by the fact that Swedes join their taxpayers association to support a campaign against high taxes while Norwegians become members to receive tax service. There is a risk in selling services like the Norwegians and the Australians do. Once the member has been helped they may leave the association.

My strong view is that the opinion-making part should dominate. Tax services may be a part of a package and certainly helpful for recruiting members:

"Become a member and support our work for lower and fair taxes. If you get in trouble it is good to know that you can phone and receive legal assistance provided by our tax lawyers. There is no extra charge for that!"

Special offers for members

Examples:

- Seminars for members
- Tax publications
- Books
- Discounts on insurances, gas, phone calls, travels, etc.

Selling products to members can be profitable for the association and also beneficial for its members. Books on taxation are a common activity for many associations while lower prices on insurance and discounts on gas or phone charges are rare but successfully practiced in Sweden.

The Swedish Taxpayers Association makes deals with insurance companies that if individual members buy their home, car and life insurances with these companies, they will get a 10% discount while the association will receive a commission. For instance, the Swedish Association made such a deal with the British AXA (former Sun Life) on life insurances. Since many members used offers of discounted insurances, percentage return made it possible for the association to purchase a four-story office building in the center of Stockholm for \$2.5 million in 1991.

For a lower gas price, individual members apply for a Shell credit card giving them a discount on gas as well as a percentage return to the association. The members receive a discount of 0.02 Euro per liter and the association gets 0.005 Euro per liter. The more gas sold, the more earnings not only for a gas company but also for the taxpayers association as well as more savings for the individual members.

Additional services and products may also improve the recruitment of new members. A telemarketing salesman can say:

"As a member of the taxpayers association you not only support the movement for lower taxes in this country, but also save on your gas and phone calls."

The Swedish association in cooperation with British Petroleum (BP) generated a considerable profit. 10,000 members out of 180,000 had a credit card that offered discounts on gas at BP gas stations. The commission, kick back, to the associations almost paid Mr. Tarras-Wahlberg's salary.

5. Publish a newsletter or journal

Initially, it is more efficient to start publishing a newsletter with the frequency of 3-4 issues a year. After sending out these first issues, it is justified to ask members for financial support to publish the newsletter more frequently.

The next step can be the publication of a journal in which you can sell advertising. Most mature associations in Europe distribute full-color journals.

The French Taxpayers Association has been quite successful in publishing its newsletter. The newsletter served as a vehicle to inform members about the efforts of the association as well as voice taxpayers' concerns and views. The French are now selling a 24-page journal on the market. Be careful with these journals, as the price can ruin your organization.

Publication of a newsletter helps members of an association to understand why it is important to support the organization and how their money is used. Indeed it is important to explain activities and successes to members in these publications.

Nationwide the National Taxpayer Union, NTU (www.ntu.org) in the USA has a lot of long experience with newsletters and for some years Internet communication with their members and supporters. Ask for their emails to get ideas for your own association, email Pete Sepp at pressguy@ntu.org.

The best way to protect taxpayers' interest is to establish a solid free press. The misuse of public money and the lack of legal rights for taxpayers can best be addressed if you get support from media as the following quotation demonstrates:

"We in the developing world and especially Africa have suffered under extremely oppressive tax regimes as a result of malpractices and outright looting from our leaders," says Jerry Kiwoi, founder of Kenyan Taxpayers Association. What checks are you proposing that will ensure the same will not happen, and how can these loopholes be sealed even when the government is not showing any political goodwill to end this monster called corruption?" he asks.

The answer is democracy and a free press where you also may participate with your own publication. Highlight all these problems and try to give them publicity by publishing articles, talking to reporters and organizing press conferences. A free and active press is certainly the best way to protect citizens from their rulers. If the rulers want to be reelected they have to be accountable.

In May 2001 I visited a local branch of the Russian Taxpayers Association in Kostroma, a night train fare northeast of Moscow. At the press conference a TV reporter told me that the Russian tax administration treated Russian taxpayers as if they all were criminals. In order to fight back against this attitude and eradicate illegal and irregular tax inspections the Kostroma Taxpayers Association had started not only a newspaper but also a radio- and TV-channel.

"This is the best way to protect our citizens," said the owner who also was businessman and board member of the association.

Find a hot issue

Identifying a hot tax issue and suggesting a solution for it is crucial for developing an association. The serious tax problem is an integral part of a public campaign that helps to promote the organization. Identifying such an issue involves the following four steps (AISA):

- Attention
- Involvement/Information
- Solution
- Action

An objective of this exercise is to appeal to current and prospective members by focusing on one or a few vital issues.

The most famous example of an effective public campaign is a property tax cut in California, USA organized by Howard Jarvis. As a result of this campaign, at a referendum in 1978 the voters passed Proposition 13 according to which property tax rates could not be higher than 1% of the property market value and property assessments could not increase by more than 2% per year unless the property was sold. This campaign led to the decrease and predictability of property tax rates. (To learn more about this campaign please visit www.HJTA.org).

Another illustration is the Swedish 1985 campaign "Half Left," symbolizing a maximum marginal income tax of 50 percent instead of the 84 percent that Sweden had at that time. As a logo of this campaign the Swedish Taxpayers Association used a half Swedish coin. This campaign, launched by Bjorn Tarras-Wahlberg who was the President of the Swedish association, achieved its goal in 1991 when income tax was reduced from 84 to 50 percent.

Both these issues were strong and obvious. Try to find something similar in your country. The Half-Euro has now become the logo for the TAE, Taxpayers Associations of Europe, with the goal to cut European taxes.

7. Write articles

Bringing the media attention to an association in general is a difficult task. It is much easier to popularize an organization by publishing articles. In addition, unlike advertising, this costs nothing for an association. There are usually numerous newspapers that are interested in publishing articles on tax issues. While preparing an article, it is important to remember that it should be concise (maximum 2-3 pages). It is also essential to make it readable. For this purpose it is better to address a specific issue by discussing its different aspects.

8. Arrange press conferences

Arranging a good press conference requires a thorough presentation of a hot tax issue. Preparing such a presentation involves comprehensive research of this issue. Making a cross-country comparison can be particularly helpful. A good strategy for organizing a press conference includes sending a press release by e-mail or fax a week in advance, and then following up by phone a day before the event.

Another important aspect of making a press conference successful is **to be brief** and present valid arguments. It can be helpful to invite a non-partisan expert that can prove your conclusions. The less this expert is affiliated with the association, the more convincing his or her opinion will be. For instance, if the association is considered to be liberal, you can invite a pro-socialist expert who will support the association's standpoint. This technique can be also helpful for attracting media to the event.

If there are a lot of reporters and TV people, **have a photographer in place** taking photos which will show your impact to members and supporters. A good picture says more than a thousand words!

There has been many extremely good press conferences in many capitals of the world (Almaty, Bratislava, Budapest, Daar-es-Salam, Sofia, Bishkek and other capitals) that have missed one important point: not having a sales force in place the next morning and the following weeks to take advantage of the good press coverage in order to get members and money.

9. Find allies

Making a successful campaign without allies is practically impossible. Therefore, it is essential to find organizations that support the position that your association stands for. The more allies the better the campaign is.

10. Lobby for your interests

After identifying a hot tax problem, it is necessary to lobby for its solution. Arranging meetings with editors of local newspapers, leaders of political parties and parliamentary leaders is a key for building a coalition that can support the solution proposed by the association. Publishing stories with pictures featuring these meetings in the association's newsletter or journal is a useful tool for informing members about efforts that the association undertakes for their benefit.

Bjorn was chief lobbyist for the powerful Swedish Employers Federation (SAF) for 10 years and responsible for lobbying at the corporate level at Ericsson Telecom before being appointed President for the Swedish Taxpayers Association in 1985. These are his experience in brief:

Bjorn 's A-B-C in Lobbying

1. Start planning early
2. Establish personal contacts
3. Learn to listen
4. Be informal, honest and polite
5. Be direct and brief
6. Write a short memo (1 page)
7. Respect the politician's role
8. Never talk party politics with a politician
9. Never give up!

11. Organize rallies

If a hot tax problem cannot be resolved through mass media and lobbying, another technique to push the issue is a public rally. The Swedish Taxpayers Association has organized yearly demonstrations outside the Swedish parliament since 1996 against the world 's highest individual real estate tax. These rallies have attracted up to 15,000 participants and leaders of different political parties answering specific questions on a stand in front of the crowd.

Some results of these rallies:

1. Better and higher profile of the association.
2. About 40,000 new members in a couple of years.
3. A better economy.
4. A freeze in assessed values during four years.
5. A real estate tax cut the same year as a result of the 1998 demonstration and further tax cuts for the following years.

Social Democratic Prime Minister Göran Persson went out on TV the same day and five days after the 1998 demonstration to announce a tax cut from the beginning of the same year as a consequence of the rally.

The anti-tax movement gathered obvious strength and members and victims of the “apartheid policy” against homeowners around the biggest cities and in the archipelagoes applauded the association and the new path of the country.

A budget for a successful rally/demonstration in 2004 can look like this (€):

- Scene arrangements	9,000
- Ads in the main press	140,000
- Ads in regional press	30,000
- Ads in evening press	10,000
- Special activities, such as ads on busses, etc.	20,000
- Extras	10,000
Total costs	€ 219,000

The following useful tips can be applied:

- Get allies
- Organize the rally outside Parliament during a session period
- Arrange a rally after the end of a business day in daylight and preferably in the warm season
- Invite party leaders to answer questions raised by a well known person (who supports your viewpoint)
- The more you advertise the rally the more people will come (“Demonstrate against the property tax tomorrow (today etc) at 17.30 outside Parliament”)
- Organize face-to-face fundraising with autogiro/direct debits before, during and after the rally
- Bring an orchestra marching at the front of the rally on the way to the Parliament building (and at the end if there are more than 5,000 people)
- Involve members and other participants in preparing individual signboards and posters (set up a tent where this work can be done prior to the demonstration)
- Appoint a press officer and have a doctor in place
- Assign two persons to count the number of participants to make sure that media does not underestimate their number
- Allow activists to meet after the demonstration in a nearby restaurant where you can thank all of them and serve some refreshments

World Taxpayers Associations

65 associations from 52 countries on 6 continents

**Working together for lower taxes, less waste,
accountable government, and taxpayers rights all over
the world**

Updated 23 August 2010

Explanation of Association Designations

Each association's name is followed by the letter designation

"M," "O," or "P."

M = This association is currently a **Member** association with full voting rights.

O = This was a member association but is temporarily an **Observer** participating in WTA without vote; will again become a member association when annual membership fee is paid.

P = Membership application by this association is **Pending**.

(Listed in Alphabetical Order by Country, then by Association Name)

<u>Association Name</u>	<u>Website/Email</u>	<u>Association Leader</u>
Taxpayers Association of Antigua and Barbuda – P	elijahjames.anu@gmail.com	James Elijah
Armenian Taxpayers Association – O	kradio@web.am	Gagik Tsahantshpanyan
Taxpayers Australia – M	www.taxpayers.com.au	Barbara Crook
Austrian Taxpayers Association – O	www.steuerzahler.at	Oliver Ginthör
Azerbaijan Taxpayers Association – O	free_minds_az@yahoo.com	Tural Veliyev
Belarusian Union of Taxpayers – O		Anatoly Trukhanovich
Belgian-Dutch/VlaNeTax Association – P	www.vlanetax.eu	Kristof Van der Cruysse
Brazil Institute for Taxpayers Rights – O	www.edisonsiqueira.com.br	Edison Freitas de Siguei
Bulgarian Association of Taxpayers – M	www.adb.hit.bg	Radko Khandjiev
Cameroon Taxpayers Association – O	ac2camer@yahoo.fr	Jean Jacques Mbia
Canadian Taxpayers Federation – M	www.taxpayer.com	Troy Lanigan
Lower Taxes in Chile – O	FAlessandri@mich.cl	Fernando Alessandri
Beijing International Taxation Research Society, China – M	www.hxnsr.com	Fengjiang Liu
Low Taxes in Hong Kong/ Momentum 107 – O	www.kidkit.blogspot.com	Raymond Ho
Taxpayers Association of Colombia – O		Pablo Trujillo Tealdo
Croatian Taxpayers Association – O		Bozidar Jelcic
Taxpayers Denmark – M	www.skatteborgerne.dk	Steen Leth Jeppesen
Estonian Taxpayers Association – M	www.maksumaksjad.ee	Önneli Varend
Taxpayers Association of Finland – M	www.veronmaksajat.fi	Teemu Lehtinen
French Taxpayers Association – M	www.contribuables.org	Benoite Taffin
Federation of Georgia Businessmen – O		Giorgi Isakadze
Georgian New Economic School – O	www.nesgeorgia.org	Gia Jandieri
Bavarian Taxpayers Association, Germany – M	www.steuerzahler-bayern.de	Rolf von Hohenhau
German Taxpayers Association – M	www.steuerzahler.de	Karl Heinz Däke
Hungarian Taxpayers Association – O	www.adofizetok.hu	Antal Esterhézy
Indonesian Taxpayers Association – O		RM. Hermantho
Italian Taxpayers Association – O	defra-gra@brenzzone.com	Armano Delvai

Japan Taxpayers Association – M	www.taxpayers.jp	Vacant
Japanese for Tax Reform – M	www.jtr.gr.jp	Masaru Uchiyama
Kazakhstan Taxpayers Association – O		Daniyar Tenelov
Kazakhstan Tax Standard Fund – O	yantsen2002@mail.ru	Natalya Yantsen
Taxpayers Kenya – O	jerrykiwoi@yahoo.com	Jerry Kiwoi
Korea Taxpayers Association – M	www.koreatax.org	Kim Sunteak
Korean Taxpayers Union – O	www.ktun.or.kr	Rhee Pil-Woo
Kyrgyzstan Taxpayers Association – O		Abdrashitov Zakir
Taxpayers Rights and Interest in Latvia – O	www@nmf.lv	mants Grikis
Lithuanian Taxpayers Association – P	danquole@taxpayers.lt	Dangoule Prackeniene
Macedonian Citizens for Tax Reform – O	www.oi.org.mk	Anita Popovska
Malaysian Taxpayers Association – O	www.freewebs.com/malaysiataxpayers	Jaya Subang
Mongolians for Fair Taxes, Wise Spending – P	djargal@yahoo.com	Jargal Dambadarjaa
Limited Government in Nepal – P	www.lgn.org.np	Krishan Neupane
Norwegian Taxpayers Association – M	www.skattehjelp.no	Karine Ugland Virik
Pakistan Taxpayers Association – P		Saleem Ahmed
Minimal Government Thinkers of Philippines – O	www.minimalgovernment.net	Nonoy Oplas
Philippine Taxpayers Union – O		Vernie Atienza
Taxpayers Association of Poland – O	www.podatnicy.org	Mariusz Stodolski
Portuguese Taxpayers Association – O		Magalhaes Pinto
Russian Taxpayers Association – O	sofia@clcp.ru	Arkady Murashev
Russian Taxpayers Union – O	isobolev@list.ru	Igor Sobolev
Serbian Taxpayers Association – M		Milan Lajhner
Slovak Taxpayers Association – O	jan.oravec@hayek.sk	Jan Oravec
Swedish Taxpayers Association – M	www.skattebetalarna.se	Robert Gidehag
Swiss Taxpayers Association – M	c.oesch@tic.ch	Christoph Oesch
Taxpayers Association of Tanzania – O	ogigogo@yahoo.com	Otieno Igogo
Thai Taxpayers – P	ThaiTaxpayers@hotmail.co.th	Tone Nakosiri
National Taxpayers and Tax Protection Organization, Uganda – O		Joseph Kasibante
Ukrainian Taxpayers Association – M	www.appu.org.ua	Vasyl Matiychuk
Ukrainian Taxpayers Association in Odessa Region – O	www.asnal.od.ua	Tatiana Storchak
TaxPayers' Alliance, United Kingdom – M	www.taxpayersalliance.com	Matthew Elliott
Americans for Fair Taxation, USA – O	www.fairtax.org	Ken Hoagland
Americans for Tax Reform, USA – M	www.atr.org	Grover Norquist
Citizens for Limited Taxation, USA – O	www.cltq.org	Barbara Anderson
Iowans for Tax Relief, USA – M	www.taxrelief.org	David Stanley
National Tax Limitation Committee, USA – O	ntl@surewest.net	Lew Uhler
National Taxpayers Union, USA – M	www.ntu.org	Duane Parde
Taxpayers Association of Europe	www.taxpayers-europe.org	Michael Jäger
World Taxpayers Associations	www.worldtaxpayers.org	Björn Tarras-Wahlberg