

**CHURCH PEACE TAX FUND  
MEMORANDUM OF UNDERSTANDING**

Made by \_\_\_\_\_ and \_\_\_\_\_  
**War Tax Redirector**                      **Local Congregation**

Address \_\_\_\_\_  
**Street**    **Street**

\_\_\_\_\_  
**City, State, Zip Code**                      **City, State, Zip Code**

**Background**

Because of Jesus’ teaching of nonviolence and love, the above-named person has decided to redirect to the “Church Peace Tax Fund” of the Mennonite Church USA a portion of the federal income tax assessment described on his/her annual federal income tax return, that portion being equal to or less than the annual share of federal spending allocated to present or past military purposes.

S/he has reached these decisions out of his/her understanding of God’s purpose for humankind through the life and ministry of Jesus as well as conviction grounded in his/her commitment to Jesus.

S/he is a member of the above-named congregation, is committed to its various ministries and supports those ministries financially through tithes and offerings. S/he desires the support and encouragement of the congregation in living out his/her convictions, including those described above.

The above-named congregation desires to support him/her in that resolve and also to help him/her in bearing the consequences that may follow from this act of conscience in obedience to the Lord of life.

**Understandings**

The parties to this memo will proceed in the following manner:

1. The congregation will forward \_\_\_\_ percent of gifts received from the above-named individual to the Mennonite Church USA via conference offices to be used by MC USA for the administration and implementation of the Church Peace Tax Fund. To facilitate

this, the individual will clearly identify him/herself as the source of gifts s/he chooses to make, thus enabling both the congregation and the denomination to track receipts.

2. In the event the above-named individual and/or dependents bear material consequences because of his/her failure to pay the federal income tax assessment described on his/her annual federal income tax return, the congregation will be available for financial assistance pursuant to its usual policies and practices of mutual aid. If requested, the Church Peace Tax Fund could be utilized to meet up to ninety percent (90%) of the human needs of the war tax redirector and family that could comprise reimbursement of the amount including penalty and interest that the U.S. Internal Revenue Service (IRS) garnishes from the wages or otherwise takes from the war tax redirector through bank account deductions, for example. Should the war tax redirector be jailed for refusing to underwrite the U.S. military, this fund would be available to provide financial resources to support family obligations while the redirector was incarcerated.
3. At an appropriate time and place, the above-named individual will be given the opportunity to speak to the full congregation about his/her commitments as described above, and a representative of the congregation also will describe its intentions as described in the preceding two paragraphs.
4. Whenever the government conscripts the tax assessed or the individual satisfies the tax requirements, s/he will promptly advise the leadership of the congregation.

This Memorandum of Understanding is not meant to be a contract, or to bind either party. It is meant to be a mutual and public witness, as well as a written record of intentions.

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
Individual

\_\_\_\_\_  
Congregational Representative

CHURCH PEACE TAX FUND MEMORANDUM OF UNDERSTANDING.docx  
May 27, 2019