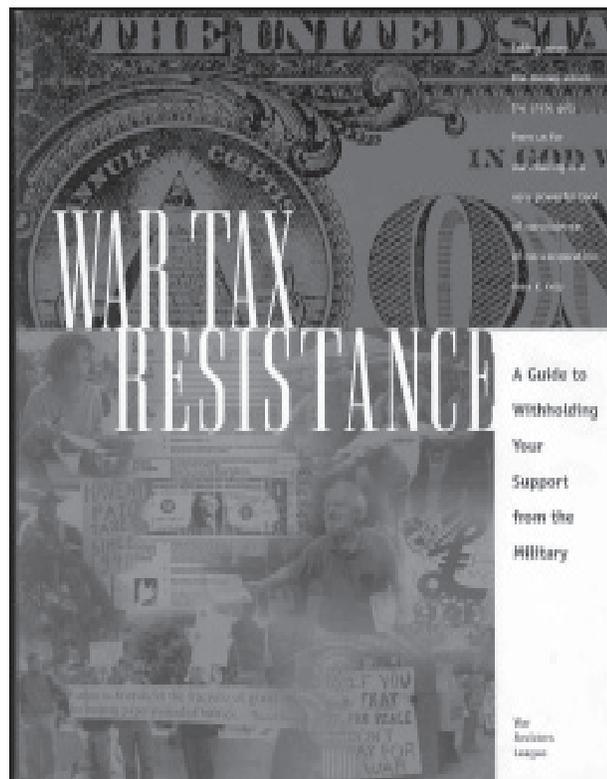


# 2015 WAR TAX RESISTANCE UPDATE

THE 5<sup>TH</sup> EDITION OF *WAR TAX RESISTANCE* was completed and sent to the printer in February 2003. Overall it holds up well and is still the best overview of the whys and hows of refusing to pay for war. This insert attempts to update the major changes in recent years; we are not attempting to update every chart, budget number, flux in interest and penalty rates, web link, or political issue, but we will try to list sources for more information where relevant.

War Resisters League is a part of the active network of war tax resisters/refusers mentioned in this book, and there is some updated contact information on the last page. Much of our information comes from the stories of war tax resisters/refusers in this network.

*War Tax Resistance* was published just before the U.S. invaded Iraq in March 2003. At the time we wrote that Bush's war on terror "threatens to become a war without end," and we can see now that no matter the president that would appear to be true. President Obama announced an end to the war in Iraq, but thousands of U.S. contractors remain in that country even as most troops come home. U.S. military invention in Afghanistan may be winding down, but unmanned drones strike regularly in Pakistan, Yemen, and Somalia, even targeting U.S. citizens for assassination without an effort to bring



## KEY UPDATES

- **Federal excise tax on long distance telephone** calls was repealed; federal excise tax on local land-line service continues.
- **Frivolous penalty** was increased from \$500 to \$5,000 in 2007.
- **Increased levy action** by the IRS on salaries and bank accounts since 2003.
- **W-4 resistance:** no longer a requirement for employers to send W-4 forms with more than 10 allowances or claiming exempt to the IRS. Eventually, the IRS may send a "lock-in letter" to the employer if end-of-year filing indicates that the W-4 allowances are too high.
- **Increased IRS priorities** include finding nonfilers (through employer-reported income), tracking down nonpaying U.S. citizens living abroad, and shifting independent contractors into an employee status.
- **A few criminal prosecutions** since 2003 of people who refuse to pay taxes because of war, but no apparent pattern of new prosecutions of war tax resisters in general.
- **Additional resource:** *Death and Taxes*, 30-minute film on DVD to introduction war tax resistance to peace/antiwar activists.
- **Military spending** (*DoD outlays*) rose from \$473 billion (2003 actual) to \$586 billion (2016 est.).

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trial. Drones patrol our borders, and much of the surplus military equipment is also coming home—even the smallest law enforcement agencies are being given weapons of war for domestic use. Despite the power of the U.S. military and the ongoing global war on terror, acts of terrorism around the world have mushroomed.

We have a lot of work to do to turn the priorities of this country from war to peace. Each of us makes choices about our role in that effort. We hope this book continues to challenge and guide individuals in those choices.

—RUTH BENN AND ED HEDEMANN

## CHAPTER 1 - WHY RESIST WAR TAXES?

**10 "GUNS OR BUTTER" CHART.** See National Priorities Project, Northampton, MA, [nationalpriorities.org](http://nationalpriorities.org), for their "Trade Offs" calculations.

## CHAPTER 3 - THE BUDGET AND WAR

**HIDING THE COST OF WAR:** The Bush presidency never included the costs of the wars in Iraq and Afghanistan or the war on terror in the federal budget. The wars were funded through supplemental requests made two or three times a year to Congress. For the many groups that analyze federal spending, calculating the cost of these wars has involved educated guesswork. It may be years before the true monetary costs are known, if ever. An internet search on "costs of war on terror" will turn up reports, including those by the Congressional Research Service, which are

particularly thorough.

**18** Military spending percentages and budget charts — WRL analyzes the budget annually and posts the most recent pie chart at [warresisters.org](http://warresisters.org).

**17-19** “War Taxes” – proposals come and go in Congress to create a specific war tax, but the revenue and expense details in this book still reflect the current practices

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## CHAPTER 4 - HOW TO RESIST

### **27-30** TELEPHONE TAX [and Quick Start box]

The 3% federal excise tax is now **only on local-only telephone service**. It is not on long distance calls, “mixed use,” or flat rate service like cell phones and internet services.

In 2006, after losing several court cases brought by large corporations over the wording of the original excise tax bills having to do with taxing the “time and distance” of phone calls, the IRS was forced to drop the federal excise tax on long distance calling (including mixed use services, such as cell phones). Because the IRS took years to drop the tax after losing in court at least seven times, the government was forced to offer refunds to taxpayers on 2006 tax forms for three years of taxes paid, 2003-2005. You can find more information at [irs.gov](http://irs.gov) by putting “telephone tax” in the search field. There are ongoing legislative efforts to rescind the federal excise tax on local bills also; contact your Congressman for current information.

### **29** DEALING WITH DISCONNECTION THREATS

See [hanguponwar.org](http://hanguponwar.org) for updates on phone tax issues.

There have been continuing problems with phone companies threatening to cut off service. In a few cases they have done so. Verizon in Massachusetts cut off Tom Wilson’s local service in 2005 when the amount the company listed as past due rose to over \$200. Phone tax refusers should keep after the company to credit the federal excise tax amount on a regular basis so that it does not accumulate.

**29** FCC (end of box): Web address is [fcc.gov](http://fcc.gov). Click on “Contacting the FCC” for the “complaints” email address

**30** References to Working Assets Long Distance are no longer relevant with the end of the tax on long distance service in 2006.

**31** “Warning note” about the frivolous filing penalty (2nd column): Fine was increased from \$500 to \$5,000 in 2007. All references to the frivolous filing or frivolous return penalty should be changed to \$5,000.

### **32** LIVING BELOW TAXABLE LEVEL (2015 figures)

\$10,300 for a single person

\$16,600, married filing jointly

\$10,300, married filing separately

\$13,250 Head of Household

Over 65 or blind add \$1,250 for a married taxpayer; \$1,550 for a single taxpayer

It is possible to make more than these amounts and legally not owe taxes by filing and taking advantage of all legal credits. David Gross’s blog at [sniggle.net/Experiment](http://sniggle.net/Experiment) gives ideas about this method.

Updates on taxable levels appear in each February’s

issue of the National War Tax Resistance newsletter *More Than A Paycheck* at [nwtrcc.org](http://nwtrcc.org).

## **34-35** CONTROLLING WITHHOLDING

**Important change:** Employers are no longer required to send the IRS any W-4 claiming over 10 allowances or claiming exempt even if the person was making more than \$200 per week. In 2005, the IRS announced they will make better use of information reported on W-2 statements and end-of-year filing. Employers must submit W-4s only on receipt of a written notice from the IRS. When the IRS suspects there is a serious under-withholding problem, they will notify the employer with a “lock-in” letter to withhold income tax from that employee at a more “appropriate” rate and with a maximum number of allowances stated. If a lock-in letter is received, the employee will be given a date by which to appeal or verify their allowances to the IRS. If the claim is not defended to the satisfaction of the IRS, the employer must begin withholding according to the IRS’s lock-in letter or face penalties. At this point an employee cannot submit a new W-4 to their employer, but must send it to the IRS for approval. An employer cannot decrease withholding for that individual unless notified by the IRS. Unless you are under scrutiny by the IRS or have received a lock-in letter, changes to W-4s are allowed anytime.

**35** NO WITHHOLDING WAGE LIMITS CHART. The updated and complete table is published every year in IRS Publication 15, Circular E. Employers have a copy or it can be found on the IRS website, [irs.gov](http://irs.gov).

**36-37** The CURRENT W-4 FORM is posted on [irs.gov](http://irs.gov). If you are starting a job, you can read the form or download it and make your decision about allowances before your first day.

**38** W-4 EXEMPT: The employer is no longer required to send these forms to the IRS. See Important Change, pp. 34-35 above.

**39** EMPLOYER REFUSES TO WITHHOLD: While there are many cases of this among “tax protester” employers, there are few instances in recent years in the WTR network. In December 2004, three members of a small religious community in New Jersey, Restored Israel of Yahweh, who ran a construction business and did not withhold for community members who did not want to pay for war, were convicted of conspiring to defraud the United States, attempted evasion of employment taxes, and failure to file personal income tax returns. Most charges were dropped on appeal in October 2007, but prison sentences were not reduced. The IRS seemed to go after these conscientious tax refusers because of the non-withholding in particular, which was reported to the IRS by an unhappy former member.

**40** RESISTING OTHER TAXES: After the attacks on 9/11/01, the government added some new excise taxes to airline travel that fund Homeland Security activities such as the TSA for airport security and border/immigration control. Thus, *some* of the airline taxes would be dispersed with federal funds and not transferred to a trust fund for non-security, aviation-related activities. Nevertheless, these taxes are still nearly impossible to refuse to pay—unless you choose not to fly. NWTRCC has a webpage on airline and other excise taxes at [nwtrcc.org](http://nwtrcc.org).

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## CHAPTER 5 - AUDIT AND APPEALS

**42-43** All references to the “FRIVOLOUS RETURN PENALTY” should be adjusted to \$5,000 and not \$500. The IRS has a list of more than 40 positions identified as frivolous for purposes of the penalty under section 6702 of the federal tax code. The penalty can apply to filing a frivolous tax return or submitting to the IRS a frivolous request for a collection due process hearing, application for an installment agreement, offer-in-compromise, or similar IRS contact. See [nwtrcc.org/frivolous.php](http://nwtrcc.org/frivolous.php) for updates.

**46** RELIGIOUS FREEDOM RESTORATION ACT: Priscilla Adams continues to refuse to pay for war. In June 2009 the IRS sent a levy to her employer, Philadelphia Yearly Meeting, for \$29,000. At that time they chose not to honor the levy.

**47** NINTH AMENDMENT: In a 2005 case that Daniel Jenkins took to Tax Court he said: “I will attempt to use the 9<sup>th</sup> Amendment and will identify the accommodation of religious conscience in the New York state constitution of 1777 as a right ‘retained by the people.’” Tax Court made a summary judgment against him and imposed a \$5,000 frivolous penalty for bringing a case to court with arguments that had been rejected in the past. Daniel appealed to the Federal Second Circuit Court of Appeals in New York City, and the case was heard on February 22, 2007—with many supporters in attendance. The Appeals court upheld the Tax Court ruling, and although it acknowledged that the Jenkins 9<sup>th</sup> Amendment claim was “arguably novel” it did not remove the \$5,000 frivolous penalty.

Conscience and Peace Tax International (CPTI) includes court case documents from around the world on their website, [cpti.ws](http://cpti.ws).

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## CHAPTER 6 - COLLECTION PROCESS

### 51 POSSIBLE PENALTIES CHART

CIVIL PENALTIES: “Filing a ‘frivolous’ tax return” went from \$500 to \$5,000. Addition: “Understatement of Taxes,” 20% of tax understated if the understatement amount exceeds the greater of 10% or \$5,000 of total tax that should have been shown (IR Code 6662).

CRIMINAL PENALTIES have increased in most cases. Listed by IR Code, the maximum penalties are now: 7202 - \$250,000; 7203 - \$100,000; 7204 - \$100,000; 7206 - \$250,000; 7212(a) - \$250,000; 7212(b) – 2 yrs. &/or “a fine”. Addition: “Conspiracy to defraud the U.S.,” 5 yrs. &/or \$250,000, US Code 371.

**52** APPEALS: (top) Note that the IRS does not consider appeals from people presenting arguments the IRS considers frivolous, such as refusing to pay for war. Generally they will refuse to meet with you if you mention such arguments. Regulations allow for the \$5,000 penalty to be applied to requests for a collection due process hearing or application for an installment agreement, offer-in-compromise, or Taxpayer Assistance Order if based on frivolous arguments. However, war tax resisters who have arguments about numerical differences, IRS notices not received, improper application of fines and penalties should not be discouraged from contacting the IRS.

**52-53** BANK ACCOUNT LEVY: To find sources of income, IRS collection officers can retrieve from a bank copies of

checks deposited by a WTR. In 2008 the clients, large and small, of a self-employed WTR received levies based on the information from the checks. The IRS can also ask employers for copies of paychecks written to you to find your bank.

**53** LEVY OF WAGES OR SALARY: Independent contractors should note that their clients who receive an IRS levy for you often think that it is a standing (or continuing) levy. That interpretation is wrong. Ask to see a complete copy of the levy (the company’s copy) and read the fine print, then show it to the your client; these levies are not continuous — *they are good only for the amount your client owed you at the time they received the levy*. This has not changed. For non-salaried work, the IRS must send a new levy for each collection.

**53** AMOUNT EXEMPT FROM LEVY: See IRS Publication 1494, updated annually, at [irs.gov](http://irs.gov). In 2015: Single and married filing separately, weekly — \$199.04 plus \$77.89 for each exemption; married filing jointly, weekly — \$320.19 plus \$77.89 for each exemption.

**54** WHAT USUALLY CAN’T BE SEIZED: These items and figures have not changed significantly.

**55** IRS AGENTS OUT OF CONTROL: Since about 2006, the IRS has put a high priority on pursuing investigations of promoters of “Abusive Tax Avoidance Transactions” and have designated special agents for “ATAT.” According to IRS guidelines for ATAT, “Widespread use of abusive promotions erodes the voluntary tax compliance system and is responsible for substantial loss of tax revenues.” In 2008, NWTRCC was investigated by an ATAT agent but no action was taken against the organization by the IRS. Groups with constitutional arguments against taxes have been prosecuted. We The People/Give Me Liberty was forced by court order to remove publications from their website. Defense lawyers have raised questions of freedom of speech in these cases, although the IRS seemed to win on arguments that centered around the fact that the group was *selling* services or packets that the IRS saw as “how to cheat the government.” The courts sided with the IRS.

**57** ORDERS TO SHOW CAUSE: No updates or new cases known to us.

### 57-58 CRIMINAL COURT & JAIL

**Restored Israel of Yahweh** (see p. 39 above) is a small, unaffiliated, Bible study religious society in southern New Jersey, which has a long history of refusing to support war and military taxes based on their religious beliefs. Community members **Kevin McKee** and **Joe Donato**, owners of McKee-Donato Construction Company, served 24- and 27-month sentences in prison and halfway houses in 2006-2007, and occasional bookkeeper **Inge Donato** served 6 months in federal prison in 2005-06. In particular they were singled out for failing to withhold and pay over the employment tax at their construction company for employees who were fellow members of the Restored Israel of Yahweh. (They did withhold for nonmember employees.) In October 2007 the U.S. Court of Appeals for the Third Circuit overturned 12 convictions against McKee and Donato on technical grounds and sent those counts back for a new trial (which was not requested by prosecutors). The court also vacated two charges against Inge Donato, ruling that she be acquitted. A single conspiracy count against the three defendants was upheld. The court did not

consider the defendant's religious objections to paying for war. The sentences were not reduced. All three still live in community and were exploring reducing their income to below taxable levels after the court ordered them to pay future income taxes.

The case of radical criminal defense attorney **Tony Serra** also defies IRS practices among war tax resisters. In 2006-2007, Serra spent nine months in Lompoc Federal Penitentiary in California for "willful failure to pay" federal income taxes—an extremely rare consequence of refusing to pay taxes for political reasons. He was released in March 2007, with an order to pay back taxes. Twice before, in 1974 and 1986, Serra had been convicted because of his war tax resistance. In 1974 the government decided to prosecute Serra. After defending himself by putting the Vietnam War on trial and presenting numerous character witnesses, he was acquitted on two of the three charges, but convicted of "failure to file," serving four months in prison. In 1986 he was taken to court again and convicted of the strange charge "willfully filing late," sentenced to a year (suspended) and five years probation. In the 2006 case he was also ordered to pay a \$100,000 fine, but Serra lives on an "informal vow of poverty." From his practice he says, "I take what I need and give the rest to my pro bono cases" (70 to 80 percent is his ideal). Why did the government go after Serra, and why the unusual charges? In part, he often didn't bother to file, and those years when he did file, he didn't pay. Second, he doesn't respond to notices he gets from the IRS. Just tosses them away. Generally, he is defiant of government authority, so perhaps he just annoyed them too much.

Following a four-year IRS investigation, Maine war tax resister **Frank Donnelly** was indicted in 2009 for tax evasion, a rare occurrence in the war tax resistance network. On November 23, 2009, Donnelly pled guilty in U.S. District Court in Bangor, Maine, to "lying on my gross receipts." The two-count plea, for the years 2003 and 2004, resulted in a prison sentence of one year and one day for Donnelly. He spent six months in the federal prison camp in Estill, South Carolina, and six months in a halfway house in Portland, Maine. He was also required to file his taxes for missing years and has one year probation. After his sentencing, Donnelly said he wished he had been more transparent in his war tax resistance. "Don't do it the way I did it," he says. Donnelly thinks the government may have seen him as a big fish. By his own accounts, he says he owes the government less than \$30,000 in back taxes for years when he bought and resold lobsters for a living. He became an activist following a stint in the Army reserves in 1966, was court-martialed, and spent four months in a military stockade in 1971 for refusing to wear his uniform after becoming a conscientious objector during the Vietnam War.

Film editor and artist **Carlos Steward** was indicted by a Grand Jury on charges of tax evasion and providing false statements. The case began early in 2009, and in Feb. 2010 Steward pleaded guilty to filing false income tax returns for 2002 and 2003 and failing to file returns for 2000 and 2001. On June 30, 2010, he was sentenced in federal court in Charleston, West Virginia, to two years in prison. He entered the federal prison camp in Montgomery, Alabama, on Aug. 7, 2010, and was released to a halfway house near his home Dec. 1, 2011. Coincidentally but unrelated to his

case, Steward was the editor for NWTRCC's film *Death and Taxes*. After his sentencing, Steward said, "Not being aware of war tax resistance is a detriment for people trying to do the right thing but not knowing how to do it. I also learned the importance of being transparent about your resistance. The film is very educational for people...."

Do these cases indicate the government is cracking down on war tax resisters or upping the ante with more serious charges? There is no apparent pattern or connection among these cases, and there is no indication that these investigations and prosecutions were prompted by a particular IRS agent or office. However, when government revenue is down, as is the case since the economic collapse in the fall of 2008, IRS collection enforcement can be expected to rise. Nevertheless, it remains *unlikely* that war tax resisters will face criminal charges, prosecution, or jail time.

**58 HOMELAND SECURITY ACT** (col. 2). It is still unclear if tightened security if having a specific effect on war tax resisters, although non-citizens may face an increased danger of deportation if tax debt issues come to light.

**58 OTHER CONSIDERATIONS**. In 2008 the state of Massachusetts forced **Tom Wilson** to permanently close his dental practice in Shelbourne Falls, 21 years after the state took away his license related to nonpayment of state taxes. The Board of Registration in Dentistry acts on specific complaints, and it may be political reasons that finally brought such a complaint about Tom from a nearby oral surgeon. "I've always known it was just a question of when this might happen," Tom said, but he didn't know anything was up until two inspectors arrived at his office to look for his license, take pictures, and inspect his equipment. At 75 Tom is philosophical about closing the door on his professional life and has no regrets about his choices. "In this present economy we're getting a payback for what the government has been doing and what I haven't been paying for and resisting all this time. People ask if war tax resistance changes anything. I can't say that, but it's helped me put up with what we have to put up with in this country."

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## CHAPTER 7 - RESISTING COLLECTION

### 61 IRS ABOUT TO LEVY BANK ACCOUNT

- Leave a small amount in a bank account that the IRS knows about. Sometimes a successful collection of any size seems to keep the IRS satisfied for some time.
- Beware of using a partner or friend's account regularly to hold funds or pass checks through, especially if the IRS seems to be stepping up collection efforts. The partner of one WTR had his account seized because the WTR had used it over the years, even though at the time of the IRS seizure the WTR had no funds in the account. In this instance the IRS collection officer put an unusual amount of time into investigating the WTR, collecting copies of checks from known bank accounts or employers, connecting those to other bank accounts, and going after everything he could find. The IRS said the tax debt was about \$30,000.

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## CHAPTER 8 - ALTERNATIVE FUNDS

The past decade has not been particularly active for alternative funds, but many are still active. The National

War Tax Resistance Coordinating Committee maintains a list of funds on its website, [nwtrcc.org](http://nwtrcc.org), or in the office, 800-269-7464.

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## CHAPTER 9 - HISTORY

**79 WAR ON TERRORISM:** We would like to report a dramatic increase in war tax resistance after ten years of war that would demonstrate how deeply distressed the public is about the ongoing killing, but aside for a few times of peak interest, the network is just holding steady. There are new campaigns to “bring the war dollars home,” but most do not talk about refusing to pay. The election of the “peace candidate” Obama raised expectations that the war on terror would wind down rapidly, but Obama has done just what he promised—gradually withdraw U.S. troops from Iraq and transfer them to the “war on terror” in Afghanistan. At the same time Obama has increased drone bombing attacks and CIA interference in Pakistan and parts of Africa; he’s set to build up bases in Kuwait and station more troops in the Persian Gulf region; and the military is transferring jobs to private contractors jobs so that the records shows fewer “troops” overseas.

War tax resistance continues to receive media coverage each year around tax day, but in July 2007 the Associated Press (AP) ran an article, “Fed Up With War, Some Won’t Pay Taxes” by John Christoffersen that was one of the most widely circulated in recent years and brought significant attention to this movement. A “latest news” link for the media coverage is at [nwtrcc.org](http://nwtrcc.org). In 2008 Code Pink stepped into WTR with its online “Don’t Buy Bush’s War” campaign, seeking a goal of 100,000 signers to launch a mass action on tax day of withholding a portion of taxes that pay for the war in Iraq. Unfortunately the goal was not reached, but the website broadened outreach about war tax resistance and included the powerful comments of signers. War Resisters League endorsed the War Tax Boycott campaign in 2007 ([wartaxboycott.org](http://wartaxboycott.org)). Since then over \$400,000 has been pledged publicly for redirection to peaceful purposes by signers.

Suddenly in the fall of 2011 the Occupy Wall Street movement sprang up and showed that thousands of people are fed up with economic inequality and willing to put their bodies on the line for change. Since then civil disobedience has been used frequently by climate change and Black Lives Matter activists. Militarization of the police and ending war and war spending is a message that is included in many of protests, but war tax resistance is still a lesser known or used tactic by most activists. Still, the new activist energy is exciting.

Information from the History of War Tax Resistance printed poster set was transferred to the web. See the history pages at [nwtrcc.org](http://nwtrcc.org).

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## CHAPTER 10 - GLOBAL

Many of the contacts and groups have changed. See the website of Conscience and Peace Tax International, [cpti.ws](http://cpti.ws), to stay up-to-date on groups around the world that support war tax resisters and work for legislation in their countries to allow for a special fund for conscientious objectors to

paying for war. The website also includes court documents from cases in many countries, announcements about and reports from biennial conferences, conscientious objection activity at the U.N., and more.

**81 Belgium:** An update is at [cpti.ws/resources/global.html#belgium](http://cpti.ws/resources/global.html#belgium). In addition, conference reports on the CPTI website include country reports.

**81 Britain:** The Peace Tax Seven began a series of legal challenges in 2004 seeking a change of current United Kingdom tax policy regarding conscientious objection to paying for preparations for war. Their case was based on Article 9 of the European Convention on Human Rights, which protects the right to freedom of thought, conscience, and religion. The Human Rights Act 1998 came into force in Britain in 2000 and opened the door for this effort. After losing in British courts they were referred to the European Court in Strasbourg. In February 2009, the European Court refused to consider the Peace Tax Seven’s application. For details see their website, [peacetaxseven.com](http://peacetaxseven.com) or their court papers at [cpti.ws](http://cpti.ws).

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## CHAPTER 11 - PERSONAL HISTORIES

**109 Tom Wilson:** see note for p. 58 (“other”) above

Excluding the remarkable resisters who have died, nearly all the others profiled in this chapter are still active resisters with continuing stories.

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## CHAPTER 12 - RESISTANCE ACTIONS

Since this book was written, the campaigns on page 120 have folded, but WTRs are still involved in all the types of actions described, either individually or as part of coalitions. Two campaign websites established since 2003 are: [hanguponwar.org](http://hanguponwar.org), a federal telephone excise tax resistance effort, and [wartaxboycott.org](http://wartaxboycott.org), a website to encourage making individual resistance public and encourage redirection of taxes from war to humanitarian purposes.

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## CHAPTER. 13 - OTHER TAX RESISTERS

**123 America:** *Freedom to Fascism* is a 2006 film from a (more or less) libertarian perspective, which alleges among a variety of claims that income tax is illegal. It can be watched on the internet and has a strong following. There are many critiques of the film that will turn up in a web search also.

On April 15, 2009, “Tea Party” rallies were held around the country. Given a boost by Fox TV, thousands turned out with a general platform opposing “big government,” most any of President Obama’s agenda (especially the stimulus package), and an increase in the national debt, among other issues. Given the attention this movement brought to tax day, war tax resisters made approaches to people in local rallies but the response to WTR issues was neutral or negative. To generalize a bit, Tea Party people often have no problem with military spending; it’s all other government spending that is seen as wasteful. Occupy Wall Street took some of the Tea Party thunder, and war tax resisters and antiwar activists need to keep their voice in the mix year-round.

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## CHAPTER 14 - CAMPAIGNS AND LEGAL

**128** Religious Freedom Peace Tax Fund: The campaign continues. This chapter was written by Marian Franz, who served as Executive Director of the National Campaign for a Peace Tax Fund for 24 years. She died of cancer in 2006.

“They kill twice. First, they directly enable war... Particularly paying for weapons. Second, taxes allocated for war represent a distortion of priorities. Money is taken away from the important work of healing and is spent to destroy and kill.”

—MARIAN FRANZ *on war taxes*

**128** War Tax Resisters Penalty Fund: [nwtrcc.org/wtrpf.php](http://nwtrcc.org/wtrpf.php).

One Million Taxpayers for Peace is no longer an active campaign.

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## CHAPTER 15 - CONDUCTING A SESSION

**NEW RESOURCE:** 30-minute introductory film, *Death and Taxes*, available from WRL and NWTRCC. A good opener for a discussion or workshop. Watch it online at: [nwtrcc.org](http://nwtrcc.org).

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## CHAPTER 16 - NATIONAL NETWORK

**132** Telephone Tax Resistance: see Chapter 4, above; this is a less active campaign as the tax is limited to local service. See [hanguponwar.org](http://hanguponwar.org) or call for the latest brochure.

**133** NWTRCC, PO Box 150553, Brooklyn, NY 11215, [nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org). The website and phone remain the same: [nwtrcc.org](http://nwtrcc.org) and (800) 269-7464.

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## RESOURCES

**134-135** See websites or contact groups for updated resource lists. Here are a few important additions:

*Death and Taxes* (2010, DVD), 30-minute introductory film about war tax resistance, with comments from 28 resisters on their whys, hows, risks, fears, hopes of refusing to pay for war. Watch online at [nwtrcc.org](http://nwtrcc.org). For more details and to order, contact NWTRCC or WRL. Cost: \$10 (or see websites for sales).

*We Won't Pay! A Tax Resistance Reader* (2008, 496 pp), by David M. Gross. Writings from over 2,000 years of tax resisters and tax resistance campaigns, covering both tax resistance as an act of individual conscience and revenue refusal as a technique of nonviolent resistance. [createspace.com/3339658](http://createspace.com/3339658)

*Against War and War Taxes: Quaker Arguments for War Tax Refusal* (2009, 94 pp), by David M. Gross. Classic Quaker arguments why Christians should neither fight

in wars nor pay others to fight in their place by paying taxes that sustain the military. [createspace.com/3396846](http://createspace.com/3396846)  
*American Quaker War Tax Resistance from the 17th Through the 19th Centuries* (2008, 500 pp) by David Gross. A documentary history of war tax resistance in the Society of Friends in America from the 17th through the 19th century. [createspace.com/3347562](http://createspace.com/3347562)

*The Tax Dilemma: Praying for Peace, Paying for War* (2006, 218 pp.) by Donald Kaufman. An exploration of the moral implications for persons conscientiously opposed to paying for war, tracing biblical and historical precedents and discussing possible responses to the “tax dilemma.” [wipfandstock.com](http://wipfandstock.com) or (541) 344-1528.

*What Belongs to Caesar? A Discussion on the Christian's Response to Payment of War Taxes* (2006, 128 pp.) by Donald Kaufman. An examination of the history of taxation (both ancient and modern) and biblical passages like “Render to Caesar,” often used to justify an unquestioning obedience to governmental demands. [wipfandstock.com](http://wipfandstock.com) or (541) 344-1528.

*Persistent Voice: Marian Franz and Conscientious Objection to Military Taxation* (2009, 211 pp.), Edited by David Bassett, Steve Ratzlaff and Tim Godshall. A collection of essays by Marian Franz written during her 24 years as Executive Director of the National Campaign for a Peace Tax Fund. Includes six essays on related topics by colleagues. [cascadiapublishinghouse.com/apv/apv.htm](http://cascadiapublishinghouse.com/apv/apv.htm)  
*99 Tactics of Successful Tax Resistance Campaigns* (2014, 312 pp.), By David Gross. Tax resistance campaigns can make history if they first learn the lessons history has to teach. “99 Tactics” helps your campaign succeed by showing you how to apply proven tactics of successful tax resistance campaigns from around the world. Picket Line Press, [sniggle.net/99Tactics](http://sniggle.net/99Tactics).

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## CONTACT CORRECTIONS

Federal and Military Budget Analyses

Council for livable World no longer does the type of analysis we referred to in the 2003 edition

National Priorities Project, [nationalpriorities.org](http://nationalpriorities.org)

Further Resources

NWTRCC, PO Box 150553, Brooklyn, NY 11215, [nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org), (800) 269-7464, [nwtrcc.org](http://nwtrcc.org)

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## WTR NETWORK

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For U.S. contacts call the offices or visit the websites

War Resisters League, 212-228-0450, [warresisters.org](http://warresisters.org)

NWTRCC, 800-269-7464, [nwtrcc.org](http://nwtrcc.org)