

Resources and Support

National War Tax Resistance

Coordinating Committee (NWTRCC) is a coalition of local, regional, and national groups devoted to or supportive of war tax resistance. NWTRCC facilitates information-sharing and helps organize and coordinate a war tax resistance movement across the country. *Publications include:*



Practical War Tax Resistance pamphlet series: #1: Controlling Federal Tax Withholding, #2: To File or Not to file and Income Tax Return, #3: How to Resist Collection, or Make the Most of Collection When it Occurs, #4: Self Employment: An Effective Path for War Tax Refusal, #5: Low Income/Simple Living as War Tax Resistance; #6: Organizational War Tax Resistance; #7: Health Care and Income Security; #8: Relationships and War Tax Resistance. *Free online or #1-3, .75 each; 4-8, \$1 each, includes postage.*

"Refusing the Federal Telephone Excise Tax" brochure. **Telephone Tax Card** to include with your payment when resisting the phone tax. *Single copies of each free.* Also see hanguponwar.org for phone tax information and resources.

"Why Isn't Everyone for Peace A War Tax Resister," brochure. *Single copies free.*

"If you want peace stop paying for war" bumperstickers. *\$1 each.*

Network List of local, regional and national groups supportive of war tax resistance; counselors; contacts; alternative funds. *Free or see nwtrcc.org.*

Order from NWTRCC, PO Box 150553, Brooklyn, NY 11215 (800) 269-7464, website & online store: www.nwtrcc.org email: nwtrcc@nwtrcc.org.

War Resisters League (WRL) has a long history of providing resources and support for war tax resisters. The WRL website includes a section on war tax resistance. *Publications include:*



War Tax Resistance: A Guide to Withholding Your Support from the Military. WRL's 144-page comprehensive sourcebook. *\$6 postpaid.*

"Where Your Income Tax Money Really Goes." Pie chart flyer showing the facts of federal spending priorities. Updated annually. *Single copies free.*

Some Writings on War Tax Resistance. Pamphlet #11 of the A.J. Muste Essay Series with pieces by Pete Seeger, Juanita Nelson, Allen Ginsberg and more. *\$2.00 each*

Please contact WRL for postage rates. New York State residents add sales tax.

Order from WRL, 168 Canal St., Suite 600, New York, NY 10013 (212) 228-0450, fax: (212) 228-6193 website & online store: www.warresisters.org email: wrl@warresisters.org

This brochure is co-published by War Resisters League and National War Tax Resistance Coordinating Committee. Single copies are free from either group; .20 or \$15/100.



"What would you do if someone came to your door with a cup in hand asking for a contribution to help buy guns and kill a group of people they didn't like?"

—Wally Nelson

Why and How to Refuse to Pay for War

NATIONAL WAR TAX RESISTANCE
COORDINATING COMMITTEE

www.nwtrcc.org

"The two decisive powers of the government with respect to war are the power to conscript and the power to tax," A.J. Muste* once observed. In this era of high-priced weapons systems, endless war, and U.S. military aid to dozens of countries, taxation is the closest war-making link between the government and most citizens. The Pentagon costs U.S. taxpayers about a trillion dollars every year, a priority that does not change no matter which party is in power. War tax resistance is a direct way to take control over how your money is spent and say "NO!" to the militarization of the U.S. federal budget.

How is Federal Income Tax Collected?

During every payroll period, employers send a portion of employee salaries to the federal government. This procedure, called "withholding," is meant to add up to the worker's total tax due for one calendar year, and when income tax forms are filed on April 15 taxpayers should owe or be refunded only a small amount. What you pay to federal withholding throughout the year and any additional amount on April 15 goes to the federal funds part of the budget. Other sources of federal funds revenue include corporate income taxes, estate, customs, and federal excise taxes on tobacco, alcohol, local telephone service, etc.

A paycheck stub will show separate withholding for the Social Security trust fund, Medicare, unemployment, etc.; these taxes are earmarked for those purposes, although the government borrows from those funds for general use. War tax resisters tend to focus on individual income taxes and federal funds, because they are part of Congressional spending authority and directly used for military spending.

*Pacifist leader, 1885–1967

How Could Our Tax Money Be Used?

You can only spend money once. If our tax dollars are spent on the military, they cannot be used for environmental and human needs. At a time when people in the U.S. suffer – from hunger, poor health care, insufficient day care, substandard housing, inadequate mass transportation, deficient education, meager pollution control, and an unimaginative energy program – it is easy to see how money could be better spent.

Many argue that military spending creates jobs, but dollar-for-dollar the same amount of money creates nearly twice as many jobs in education or health care as in the military. Additionally, military-related jobs do not result in socially useful goods; billions of dollars are spent to fuel, house and store weapons, tanks, planes, and ships, and to recruit and train our youth in the ways of war. Skilled scientists and engineers are perfecting methods of destruction rather than developing products that improve the quality of life. In addition, taxpayers end up paying again to clean up after the military – one of the worst polluters on the planet.



Tax day at IRS Headquarters. Photo by Allan Gamble.

Often people are concerned that by not paying federal taxes they are also withdrawing their support from the “good parts” of the U.S. budget. The government does not allow you to designate the purpose for which your tax money is used, so a percentage of whatever you pay will be used for military expenditures. Many resisters pay state and local taxes. Some people choose to resist a percentage of their federal tax money that represents military spending. War tax resisters often redirect resisted tax dollars to programs that meet human needs. By doing so, more money goes directly to socially useful programs than by paying through the tax system.

Why Resist?

This waste of money and human resources demands strong action from us all. War tax resistance is one direct way to protest militaristic policies. Governments depend on people agreeing with, or at least not actively opposing, their policies. War tax resistance is a personally empowering means:

- to withdraw support from the war-making machinery in a way that the government will find hard to ignore;
- to redirect tax money to more productive ventures that meet human needs and promote a more responsible and sustainable relationship with the earth;
- to make one’s life more consistent with one’s beliefs;
- to encourage others to resist

While the IRS and courts consistently reject any option of conscientious objection to war taxes, there are a number of legal precedents that tax resisters have cited to back their resistance. Notable examples are from the Nuremberg Principles, the United Nations Charter, and the United States Constitution.

How Can We Resist?

Sending a letter of protest on tax day to the IRS and government officials is one way to express your discontent with budget priorities. Writing a letter to your local newspaper communicates your concern more broadly.

Summarized below are a few war tax resistance methods. Detailed descriptions can be found in *War Tax Resistance: A Guide to Withholding Your Support for the Military* and through war tax counselors (see resources). The probability of collection or prosecution varies among the methods; all, except #3, are illegal. You should study the methods and consequences thoroughly before embarking on these types of resistance.

- 1) **File and refuse to pay your taxes.** This involves filling out a 1040 form and refusing to pay either a token amount of your taxes (e.g. \$5, \$10, \$50), or a percentage representing a “military” portion, or the total amount (since a portion of whatever is paid goes largely to the military).
- 2) **Don’t file a 1040 at all and stay out of the system.**
- 3) **Earn less than the taxable income.** In conjunction, organize and speak out on war tax resistance; write letters to the IRS, newspapers and politicians to publicize why you choose to keep your income low.



For the latest budget breakdown and more about Federal Funds and Trust Funds, order “Where Your Income Tax Money Really Goes,” listed in the Resources section of this flyer. Latest breakdowns also available online at warresisters.org. Photo by Ed Hedemann.

- 4) **Resist excise taxes.** The federal telephone excise tax on local-only phone bills has an historical connection to war. Refusing to pay this tax is a low-risk method of war tax resistance. Excise taxes on alcohol and tobacco can be refused by not buying those products or investigating homemade options.

Stopping the Withholding System

One of the difficulties with resisting taxes is getting the opportunity to do it. If you are like most people, you receive your income in the form of wages from which taxes are withheld before you see your paycheck. Listed below are ways to circumvent withholding (see resources to learn more).

- 1) **W-4 resistance.** Each employee must fill out a W-4 form with their employer. The W-4 form determines the amount of money to be withheld from each paycheck. The more allowances claimed, the less withheld.
- 2) **Self-employment.** It is entirely the individual’s responsibility to file quarterly tax payments.
- 3) **Special jobs.** Certain jobs, such as domestic service, are exempted from the withholding system.

Consequences of Resistance

Direct action for peace often entails exposure to unpredictable risks. War tax resistance is no exception, and some of the most common risks include:

- Receiving a stream of tax due notices, adding on civil penalties up to 25% of the unpaid tax, plus compound interest, if you file and refuse to pay.
- Seizure of wages, banks accounts, and other property after the IRS sends a “final demand” notice.
- If the IRS catches up with nonfilers, they will be asked to file for any number of years and may face stiffer fines.
- If a false or inflated W-4 form is suspected, the IRS will require the employer to adjust it to the minimum allowance.



Banner by Vicki Rovere. Photo by Ed Hedemann.

- Returns claiming an unallowable deduction, blank returns, or those with political messages written on them may lead to an additional “frivolous” penalty as high as \$5,000.
- The IRS rarely responds to telephone tax resistance because of the small amounts involved, but the resister may need to “educate” the phone company about war tax resistance.

While criminal prosecution is possible, in practice it is so rare that in most cases the risk is negligible. At any point the resister can adjust their method of resistance or “bail out” by paying up if circumstances change.

Many resisters conclude that the positive consequences outweigh the negative. Resisted taxes are often given to meet human needs. Resistance may motivate others to act, or may provide new opportunities to communicate your beliefs to others. Feelings of empowerment, liberation, and personal integrity may themselves compensate for any penalties.