

War Tax Resistance

AT A GLANCE



Concise Answers To Frequently Asked Questions

PUBLISHED BY
National War Tax Resistance Coordinating Committee

IMPORTANT NOTICE

This publication offers an outline of possibilities. Please seek out the more comprehensive information about strategies, methods, risks, and consequences in NWTRCC's more detailed resources or from a counselor in the NWTRCC network.

This publication is not intended for use as legal advice. Contact the NWTRCC office or a war tax resistance counselor for referral if you think your situation may require the services of a legal professional.

Resistance and Risks

- ◆ To what extent do you want to resist openly? Will you maintain such openness even if doing so increases your risk of penalties and collection?
- ◆ To what extent are you prepared to resist collection? Will you pay IRS bills? Cooperate with investigators? Provide information and records? Cooperate with court orders?
- ◆ Do you feel prepared to contend with the IRS bureaucracy? With the federal court system?
- ◆ The risks of **resisting** war taxes can vary widely from person to person; these risks often depend on circumstances beyond an individual's control. If you choose to practice WTR, are you prepared to risk civil penalties, criminal penalties (including imprisonment), enforced collection, and potential difficulties in your personal, social, financial, and employment affairs?
- ◆ The risks of paying war taxes are significant: increased war; increased **militarism**; decreased human freedom; decreased resources for human needs; and potential violations of international law, religious or ethical standards, and conscience. If you choose to pay war taxes, are you prepared to face these risks?

Family, Friends, and Support

- ◆ With whom have you talked about WTR? Have you talked with your partner? Your family? Your friends? How do they respond? How does their response affect you?
- ◆ Is your family prepared to support your decision? If not, can you work out an option that will allow everyone to meet some of their goals?
- ◆ Do you feel alone in what you want to do? Who are your sources of support? Do you know other WTRs with whom you can share?

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National War Tax Resistance Coordinating Committee
PO Box 5616, Milwaukee, WI 53205
(800) 269-7464
www.nwtrcc.org • nwtrcc@nwtrcc.org



QUESTIONS FOR THINKING ABOUT WAR TAX RESISTANCE

Motivations

- ◆ Why are you interested in WTR? What factors have moved you to consider this practice?
- ◆ Do you view WTR as an intellectual stance? As an act of conscientious objection? As a gut-level compulsion?
- ◆ What do you hope to achieve by WTR? What are your goals?

Goals

- ◆ What would constitute “success” in your practice of WTR? Describe the ideal scenarios, results, feelings.
- ◆ What would constitute “failure” in your practice of WTR? Describe the scenarios, results, and feelings you would prefer to avoid. If the IRS managed to collect from you, would you feel that your resistance was in vain?

Boundaries and Priorities

- ◆ What are your priorities in life?
- ◆ What happens when your priorities come into conflict with each other? For example, how would you respond if your safety, freedom, family, or lifestyle were jeopardized by your commitment to personal integrity or your resistance to injustice?
- ◆ What are your limits? What would you definitely not want to happen as a consequence of your WTR?

Methods

- ◆ What methods of WTR have you considered?
- ◆ Do you feel well-informed about the options and consequences before you?
- ◆ What keeps you from doing WTR, or from doing a higher-risk WTR?
- ◆ What do you need to enable you to take further action?

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NOTE: The abbreviation “WTR” might refer to War Tax Resister or War Tax Resistance, depending on the context

What Is War Tax Resistance?

War tax resistance is the conscientious refusal to pay a tax that finances war or militarism.

What Is a War Tax Resister?

A war tax resister conscientiously refuses to pay a tax that finances war or militarism. War tax resisters differ in many ways, but we generally share most of the following characteristics:

COMMITMENT We oppose war and militarism and are committed to principles and endeavors that nurture cooperation, toleration, fairness, inclusion, and sustainable living.

INTEGRITY To knowingly and willingly pay taxes designated for military use is to offer consent and support for the militarism we abhor. We cannot in good conscience pay such taxes. We don't seek personal financial gain through our resistance. Many war tax resisters redirect their resisted tax dollars to projects and organizations that promote peace, compassion, and justice.

COURAGE We recognize that our war tax resistance may pose serious legal, social, and economic risks to ourselves and to our families. However, we also recognize that these risks pale in comparison to the personal, cultural, and global devastation associated with financing war and militarism.

NONVIOLENCE Encompassing a variety of spiritual, philosophical, and/or political positions, our war tax resistance is rooted in the movement of nonviolent actions for social change. We employ it as an effective strategy for dismantling the structures of violence and war.

OPENNESS We take responsibility for our acts of resistance. We prefer methods based on open and truthful noncooperation over those involving fraud, falsehood, or deception.

COMPASSION Our resistance isn't motivated by selfish interests or hatred, but by compassion and concern for the larger community.

HOPE Our resistance isn't motivated by fear, but by hope for a better world.

the IRS website or call to order print versions by mail.

- 1 Your Rights as a Taxpayer
- 5 Appeal Rights and How to Prepare a Protest if You Don't Agree
- 15 Circular E, Employer's Tax Guide
- 15A Employer's Supplemental Tax Guide
- 17 Your Federal Income Tax
- 334 Tax Guide for Small Business
- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 594 The IRS Collection Process
- 910 Guide to Free Tax Services
- 1494 Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income
- 1546 The Taxpayer Advocate Service Is Here to Help
- 1660 Collection Appeal Rights

Other On-Line Resources

WAR RESISTERS LEAGUE warresisters.org, wrl@warresisters.org

WAR TAX RESISTERS EMAIL DISCUSSION LISTSERVE

(lists.riseup.net/www/info/wtr-s) Go to the web address above and follow the instructions for joining the list, or click the black and red star icon on the NWTRCC home page.

TRANSACTIONAL RECORD ACCESS CLEARINGHOUSE (TRAC) trac.syr.edu/tracirs

This organization gathers, interprets, and distributes data about several federal agencies, including the IRS. It provides user-friendly access to a variety of IRS statistics and trends.

UNITED STATES CODE uscode.house.gov (U.S. Congress) This official version of the U.S. Code is searchable. Title 26 is the Internal Revenue Code.

U.S. GOVERNMENT ACCOUNTABILITY OFFICE gao.gov This investigative arm of the U.S. Congress is a good source of detailed information about IRS operations. Reports and congressional testimony are available for free.

introduced in Congress each year since 1972 with about 50 co-sponsors.

War Tax Resisters Penalty Fund (WTRPF): 1036 N. Niles Ave., South Bend, IN 46617; wtrpf.org. WTRPF is a cooperative fund, founded in 1982, to assist war tax resisters who have been burdened by IRS collection of penalties and interest along with resisted war taxes. Money is pooled to reimburse applicants for the additional fees. The fund is one way for people who are not WTRs to support people who are.

Conscience and Peace Tax International (CPTI): c/o Conscience, 17 North Square, Hampstead Garden Suburb, London NW11 7AD, United Kingdom, cpti.ws. CPTI is an international peace movement focussed on "Taxes for peace not war," seeking to direct taxes away from preparation for war and towards peace building. CPTI is a non-governmental organization (NGO) in special consultative status with the Economic and Social Council (ECO-SOC) of the United Nations. The website includes links to groups working on war tax resistance and peace tax issues around the world.

The Picket Line blog: sniggle.net/TPL (online only). The author David Gross collects current news and historical notes related to tax resistance, as well as the background and how-tos for his personal resistance, and his guide, How To Resist the Federal Income Tax with the "Don't Owe Nothin'" Method.

Other Publications

Stand Up To The IRS by Frederick Daily. Published by Nolo Press. 950 Parker Street, Berkeley, CA 94710. 800-728-3555, nolo.com.

The author's experience as a tax attorney, and Nolo's fine editing, create a useful book with extensive practical suggestions on all aspects of interacting with the IRS. It provides an excellent overview of IRS practice and procedure for the non-lawyer and may be available at your library.

Free IRS Publications (irs.gov, 800-829-3676) The following free publications may be of interest to war tax resisters. You can also download the 1040 and other forms and schedules for many years, which are useful to test different options or for nonfilers to keep records in case their circumstances change or the IRS comes calling. These and more are available on

How Do Individual War Tax Resisters Differ?

We can't easily generalize about the type of person who chooses to engage in war tax resistance. War tax resisters individually differ in many ways, such as:

GENDER AND AGE Generally adults, but includes anyone who is or may be subject to U.S. federal taxes

FAMILY STATUS Including singles, couples, single-parent families, multi-parent families, and even some businesses and organizations.

PROFESSION Including administrators and workers in the trades, human services, and industry; educators, clergy, freelancers; artists of all types; government employees; interns; part-timers; etc.

INCOME LEVEL From those who live on subsistence income to those who have high income and extensive assets.

SPIRITUAL, PHILOSOPHICAL, POLITICAL BELIEFS Including conservative, moderate, liberal, and radical perspectives.

GOALS OF RESISTANCE Including peace, justice, spiritual integrity, environmental preservation, individual freedom, economic redistribution, and political revolution.

METHODS OF RESISTANCE From occasional acts of symbolic resistance to lifestyles devoted to vigorous and comprehensive resistance. See the diverse list of methods below. Certain methods deemed too risky or inappropriate by some WTRs (such as refusing to file a tax return) are avidly practiced by other WTRs.

THE EXTENT OF PUBLIC WITNESS ONE MAKES From choosing to refuse silently or sharing one's resistance with a close circle to very publicized and highly visible witness.

THE LEVEL OF PERSONAL RISK ONE TAKES From small inconveniences to significant financial risks or lifestyle changes.

AMOUNT OF TAX RESISTED Some WTRs withhold a small amount of tax, such as \$10.40. Some WTRs withhold by a percentage, such as the (approximate) 10% of income tax used for nuclear weapons, or the (approximate)

mate) 50% used for military-related expenses. Some WTRs refuse to pay any federal income tax, since whatever money paid into the general fund will be used at least in part for military-related purposes.

DEGREE OF COMMUNICATION WITH THE IRS Some WTRs inform the IRS of every act of resistance. Some WTRs state their position only when the IRS raises a question. Some WTRs resist cooperating and communicating with the IRS under all circumstances. (These choices may in part depend on individual reasons for WTR and philosophy about government; read further about the risk of frivolous penalties and potential fraud charges related to different communication choices.)

THE SCOPE OF ONE'S DEFINITION OF WAR Some WTRs define war narrowly, such as formal military engagement between nation-states. Other WTRs include the "war at home," including institutional violence and the marginalizing of certain communities through lack of funding, militarization of police forces and border guards, prisons and violence in the criminal justice system, immigration forces, the "intelligence" community, etc.

about your specific issue. If you would like to talk with someone in person about your situation or meet other WTRs in your area, see the Contacts and Counselors list on the NWTRCC website or call the Hotline for a referral.

NWTRCC has many resources available, including:

War Tax Resistance: A Guide to Withholding Your Support from the Military. This comprehensive guide includes philosophical and political discussions; information on the federal budget; history; personal stories; information on methods and consequences; a review of international WTR activities, ideas for organizing, and more. Published by the War Resisters League; includes an annual update.

More Than A Paycheck. This bimonthly newsletter provides news from and about the WTR movement. Anyone who practices war tax resistance should read this newsletter in order to keep up-to-date about resources, the life of the movement, and changes in the tax law. Subscribe to the print version or read it online at nwtrcc.org.

Practical War Tax Resistance Brochure Series. This booklet series covers topics such as: controlling federal tax withholding; the pros and cons of filing or not filing a tax return; how to resist collection; self-employment as a technique for WTR; simple living as a technique for WTR; organizational resistance; etc.

Divest from War, Invest in People. This website is specifically geared toward the divestment movements active today and provides rationale for divesting from war taxes at the source. You can also add your name to a list of resisters or request more information through the sign-on. wartaxdivestment.nwtrcc.org

Outreach Information. NWTRCC stocks brochures, posters, buttons, and bumper stickers suitable for organizing and events.

National Campaign for a Peace Tax Fund (NCPTF): 2121 Decatur Place, NW, Washington, DC 20008; (888) 732-2382; (202) 483-3751, peacetaxfund.org. NCPTF advocates for federal legislation enabling conscientious objectors to war to have their federal income taxes directed to a fund that would be used for non-military purposes only. A version of peace tax fund legislation, now called the Religious Freedom Peace Tax Fund Act, has been

SUPPORT THE WTR MOVEMENT Volunteer your time or financial support to NWTRCC or one of its affiliate organizations.

RESOURCES

Always check the date or version number of any resource you use. Later editions will be more accurate and up-to-date.

Military Spending

WAR RESISTERS LEAGUE (WRL): 168 Canal Street, Suite 600, New York, NY 10013; (212)228-0450; warresisters.org. WRL annually publishes "Where Your Income Tax Money Really Goes," a one-page pie chart analysis of military spending and the federal budget.

FRIENDS COMMITTEE ON NATIONAL LEGISLATION (FCNL): 245 Second St. NE, Washington, DC 20002; (800)630-1330; fcnl.org. FCNL is a Quaker lobby organization that includes cutting military spending and ending war among their issues. FCNL produces a flyer and research annually based on the U.S. federal budget.

NATIONAL PRIORITIES PROJECT: 351 Pleasant Street, Suite B #442, Northampton, MA 01060; (413) 584-9556; nationalpriorities.org. NPP analyzes the federal budget and offers citizen and community groups tools and resources to shape federal budget and policy priorities that promote social and economic justice.

War Tax Resistance

National War Tax Resistance Coordinating Committee (NWTRCC): PO Box 5616, Milwaukee, WI 53205. Hotline: (800) 269-7464, nwtrcc.org. NWTRCC is a national coalition of groups and individuals who work together to support, coordinate, and publicize WTR efforts. Use the Hotline number above for answers to brief questions or for referral to a counselor

Why Do People Engage in War Tax Resistance?

For most WTRs, the question of resistance hinges on one simple truth: if we do not want the consequences of war and militarism, we should not pay taxes to finance war and militarism. Below is a list of more specific reasons people commonly give for choosing to engage in war tax resistance:

Moral and Ethical Reasons

- ◆ To achieve integrity between one's beliefs and actions.
- ◆ To respond faithfully to the call of one's spiritual tradition (e.g., most religions call for loving your neighbors, prohibiting murder, respecting others, etc.).
- ◆ To act conscientiously in light of one's philosophical and ethical beliefs (e.g., nonviolence, pacifism, feminism, humanism, anarchism, etc.).
- ◆ To reduce complicity in the military machine.

Economic Reasons

- ◆ To literally, and sometimes substantially, reduce the amount of money available for military purposes.
- ◆ To increase the amount of money available for meeting human needs. (Many WTRs redirect their resisted tax money to people in need, human services, groups working for justice and peace, etc.)
- ◆ To encourage the "right sharing" of the world's resources.

Political Reasons

- ◆ To make a statement of protest against the military priorities of the government.
- ◆ To encourage the government to establish or abolish particular policies or activities.
- ◆ To provide a witness or take a public stand, which encourages others to reflect and act.
- ◆ To join other WTRs in the formation of a more substantial movement for change.
- ◆ To take part in a total revolution for a new society.

Legal Reasons

- ◆ To obey the highest principles of international law, such as the Kellogg-Briand Pact, the United Nations Charter and the Nuremberg Principles. (Note: Despite numerous cases, U.S. courts have not yet recognized a legal right or obligation to resist paying war taxes.)

Lifestyle Reasons

- ◆ To live in a way that is more free from government control.
- ◆ To do something concrete in response to the pervasive, destructive, and elusive dynamics of militarism.
- ◆ To live more intentionally and carefully in light of the far-reaching effects of one's actions.

Is War Tax Resistance Something New?

WTR has a long and vibrant history. Consider a few examples...

CLASSICAL GREECE In Aristophanes' play, *Lysistrata*, (411 BCE) women block gates "to keep the money safe" and stop men from waging war.

ANCIENT EGYPT Reports of collective tax refusal date back as early as the 2nd century AD in Egypt.

EUROPE War tax resistance is documented as early as the 12th century in England, the 16th century in Norway and the Netherlands, the 18th century in France and Ireland, and the 19th century in Hungary and Russia.

NATIVE AMERICANS In 1637, the Algonquin Indians opposed taxation by the Dutch to help improve a local Dutch fort.

PEACE CHURCHES The history of Quakers in colonial and post-colonial America (since their arrival in the mid-1600s) is filled with instances of individual and collective war tax resistance. The Quakers, the Mennonites, and the Brethren are the three "peace churches" that galvanized the role of WTR in U.S. history.

THOREAU In 1846, Henry David Thoreau refused to pay taxes for the Mexican War. Afterwards, he wrote his landmark essay, "On the Duty of Civil Disobedience."

SAVE MONEY FOR CONTENDING WITH THE IRS Some WTRs set aside their resisted tax money in escrow accounts so that they have some financial means to contend with IRS collection, penalties, and legal actions.

SAVE MONEY FOR FUTURE TAX PAYMENT Some WTRs set aside their resisted tax money in escrow accounts, with the intention of eventually paying all taxes in full. Once the WTR is assured that the government will not use the money for military purposes, he or she can then remove the money from the escrow account in order to pay any outstanding tax bills.

If I Don't Want To Engage in WTR, What Complementary Actions Can I Take?

LOBBY Write, visit, or phone your congressional representatives. Contact government officials who make decisions about how your tax money is spent. Protest budget priorities and advocate reductions in military spending.

PUBLICIZE THE ISSUES Write op-ed articles or letters-to-the-editor to websites, newspapers, and magazines. Write an article or book for publication in print, or online. Comment on blogs and posts online about tax and war issues. Purchase advertising space to publicize the issues in print and on the air. Produce a documentary. Interpret the issues through artwork, poetry, song, or drama. Put a link to NWTRCC on your website. Post about war tax resistance on social media.

DEMONSTRATE Join your local WTR group or peace coalition for a public witness about budget priorities and military spending. Such demonstrations are often held on Tax Day (on or near April 15th). Check the NWTRCC website for campaigns, actions, and ideas.

EDUCATE Talk to and share literature with your family, friends, and colleagues. Arrange discussions, workshops, and presentations.

SUPPORT RESISTERS Provide moral and financial support to people who resist payment and collection of war taxes. Make donations to individual WTRs, to WTR support groups, or to the WTR Penalty Fund (see Resources).

United States

The modern war tax resistance movement began during World War II and was developed by the radical pacifist group The Peacemakers (1948 – late 1980s). They began a No Tax for War in Vietnam Committee in 1965, and War Resisters League (WRL) sponsored a national campaign to resist the telephone excise tax that began in 1966. As war tax resistance grew as a protest during the Vietnam War, a new organization, National War Tax Resistance, was founded in 1969 to unite the movement. That group lasted until the end of the Vietnam War.

When President Ronald Reagan began a military build-up in the early 1980s, and the U.S. and Soviet Union intensified threats of nuclear war, WRL and the Center on Law & Pacifism called a national conference on war tax resistance in 1982. Out of this conference, the **National War Tax Resistance Coordinating Committee (NWTRCC)** was established to assist the WTR movement in the United States. NWTRCC is a coalition of individuals, and local, regional, and national organizations who work together to support, coordinate, and publicize WTR efforts. NWTRCC helps organize local groups, serves as a clearinghouse for information on WTR, and provides referrals for counseling and legal assistance. The NWTRCC network includes affiliate groups, contacts, and counselors in most states. See nwtrcc.org for more information.

What Do War Tax Resisters Do With Their Resisted Tax Money?

REDIRECT MONEY TO MEET HUMAN NEEDS Most WTRs have no objection to contributing to the common good. WTRs object to being required to finance war and militarism, which devastate the common good. Most WTRs redirect their resisted tax money to meet human needs in their communities, around the country, and around the world, for example, to organizations that provide food, shelter, health care, and education to people in need or to organizations that work to prevent war, aid victims of war, protect human rights, and promote justice. Some WTRs make their contributions as individuals. Others pool their resisted tax money into “alternative funds” that award loans and grants to selected organizations. (A list of such funds is available from NWTRCC or at nwtrcc.org.)

UNITED STATES War tax resistance has been practiced in the United States since the American Revolution. The modern American WTR movement can be traced back to World War II (1941-1945), when the U.S. government dramatically increased its military spending and its collection of income taxes.

How Does the U.S. Government View War Tax Resistance?

Despite numerous cases, U.S. courts and the legislature have not yet recognized a legal right to refuse payment of taxes because of war.

WTR IS TAX PROTEST The U.S. government, acting through the IRS and the Department of Justice, does not distinguish WTRs from other types of tax deniers or protesters, such as those who base tax refusal on constitutional arguments; who employ fraud to further selfish interests (e.g., bogus religious institutions created solely for personal tax benefits); who make claims based on a contrived misreading of the law; or who use violent means to avoid tax collection.

WTR IS ILLEGAL The U.S. government regards most methods of war tax resistance as illegal and subject to civil and criminal penalties. The U.S. Department of Justice has successfully prosecuted a multitude of cases against those claiming constitutional protection of the right to free exercise of religion, the right to freedom of speech, and the right against unreasonable search and seizure. WTRs who intend to defend their actions on constitutional grounds face a significant body of judicial precedent that generally rejects any such justification of war tax resistance.

WTR IS FRIVOLOUS Significant court arguments in defense of war tax resistance have been made on the grounds of constitutional rights and the Nuremberg Principles in international law. However, despite the weight of these arguments, objection to paying taxes for war solely on moral, religious, political, constitutional, conscientious, or similar grounds has consistently been regarded by the courts as “frivolous,” which means they lack a sound legal basis. The IRS has a list of more than 40 arguments they regard as frivolous and subject to penalties. If the IRS deems a return frivolous, they may send a warning letter or a notice demanding that the

taxpayer correct and refile their return or risk the penalty.

WTR IS A POWERFUL TACTIC WHICH CANNOT BE TOLERATED A telling insight into the government's view on war tax resistance comes from a statement attributed to former U.S. Secretary of State Alexander Haig. In June 1982, at the United Nations headquarters in New York, over one million people rallied for global nuclear disarmament. In response to this unprecedented public outcry, Haig commented, "Let them march all they want, as long as they continue to pay their taxes."

What Are the Methods of War Tax Resistance?

We list a variety of methods for refusing war tax collection below. These methods vary in popularity, risks, and likely results, and **most of them are illegal**. The legality of some forms of resistance may depend on your specific financial situation. For more information, see the next section of this pamphlet, consult the NWTRCC website, or talk to a WTR counselor (see Resources at the end of the pamphlet).

Most WTRs use one or more of the following methods:

Legally Reduce or Eliminate Your Taxable Income

- ◆ Earn less money.
- ◆ Arrange non-taxable barter (e.g., some time banking arrangements).
- ◆ Earn below the threshold for owing any federal income tax.
- ◆ Take advantage of legal deductions, credits, exemptions, and loopholes.

Reduce or Eliminate Withholding of Your Income

- ◆ Claim enough allowances on your Form W-4 to reduce or effectively eliminate withholding.
- ◆ Claim "Exempt" status on your IRS Form W-4, Employee's Withholding Allowance Certificate.
- ◆ Ask your employer to be sympathetic with your war tax resistance and to willingly forgo withholding any of your income.
- ◆ Work in an occupation exempt from withholding. For example, withhold-

plify how war and militarism increase government intervention in and restriction of the lives of individuals.

DECREASED RESOURCES FOR HUMAN NEEDS Military spending drains a vast portion of U.S. resources away from efforts to provide adequate health care, housing, food, employment, education, and environmental protection. Approximately 50% of U.S. income tax dollars are used for military purposes.

VIOLATION OF INTERNATIONAL LAW The Nuremberg Principles state that any person who plans, prepares for, initiates, or wages a war of aggression, or any person who is complicit in these acts, regardless of government orders, is in criminal violation of international law and is subject to punishment.

VIOLATION OF ETHICAL STANDARDS Support for war and militarism violates the essential ethical standards of most major spiritual traditions (e.g., love, respect, restraint from murder, peaceful relations, careful stewardship of the earth's resources, etc.).

VIOLATION OF CONSCIENCE Many people cannot support war and militarism without violating their conscience or beliefs and, thus, damaging their integrity.

Is There a War Tax Resistance Movement?

International

There are or have been WTR and peace tax campaigns in many countries, including: Australia, Belgium, Canada, France, Germany, Italy, Japan, the Netherlands, New Zealand, Norway, Palestine, Spain, Sweden, Switzerland, United Kingdom, and the United States. The first "International War Tax Resistance and Peace Tax Campaign Conference" was held in Germany in 1986, and conferences were held regularly through 2013. Reorganization of various groups put conference organizing on hold, but many groups continue to share information and meet at other international conferences on peace or global military spending. Information about past conferences is on the Conscience and Peace Tax International website (cpti.ws).

CRIMINAL PENALTIES There is an extremely low risk that the IRS and the Department of Justice will attempt to prosecute you on criminal charges. WTRs are rarely subject to criminal investigation. Criminal prosecution of WTRs is even more unlikely. However, if prosecution is successful, one could face significant fines and/or a prison sentence. Out of the many thousands of people who have engaged or currently engage in some form of war tax resistance, only about 32 people are known to have gone to jail for WTR since World War II. Of these cases, the longest jail term was 27 months (an employer/WTR not withholding taxes for other WTR workers).

EMPLOYMENT CONCERNS You may have difficulty finding acceptable employment that accommodates your practice of WTR. You may also have difficulty securing the willing or unwitting cooperation of your employers and/or clients.

FINANCIAL CONCERNS You may have difficulty earning an income necessary to sustain the lifestyle you desire.

PERSONAL CONCERNS Economic and lifestyle choices related to war tax resistance might disrupt family life and social life. Some friends and family may disagree with your actions, causing friction in these relationships.

What Are the Risks of Paying War Taxes?

WAR AND PREPARATION FOR WAR Funding the “constant war,” “perpetual war,” and “war economy” perpetuated by the U.S. military operations in Afghanistan, Iraq, Yemen, Syria, and Somalia, as well as across Africa and Asia. Furthermore, the U.S. maintains 800 military bases around the world and leads the world in arms sales and military spending. The Department of Defense is the biggest employer in the world.

MILITARISM The belief or desire of a government or people that a country should maintain a strong military capability and be prepared to use it aggressively to defend or promote national interests.

DECREASED HUMAN FREEDOM Long periods of war and militarism require control of information and the strengthening of the national security state. War and militarism require secrecy, fostering fear of enemies, and promotion of the nobility of the mission. Edward Snowden’s revelations exem-

ing is not required on ministers, most domestic workers, and certain agricultural workers.

- ◆ Become self-employed and bypass the entire withholding process.

Report Less Taxable Income Than Legally Required

- ◆ File a tax return, reporting only income that the IRS will be aware of from other sources (e.g., Forms W-2 and 1099). Omit reporting all other income.
- ◆ Request your employers and clients to pay you in cash. Refrain from reporting this income.
- ◆ Arrange taxable barter that are off the books.

Reduce or Eliminate Information You Voluntarily Provide to IRS

- ◆ Refrain from filing tax returns or information returns.
- ◆ Refrain from submitting payments.
- ◆ Refrain from contacting the IRS via phone or mail.
- ◆ Refrain from responding to IRS phone or mail queries.
- ◆ Refrain from handing over your financial records.
- ◆ If the IRS manages eventually to contact you in person, exercise your constitutional rights to remain silent, to consult a lawyer, and to refuse entry to your private premises. If you are willing to risk imprisonment for contempt of court, refrain from cooperating with the IRS even in the face of a court order.

Reduce or Eliminate Information That Others Provide About You to the IRS

- ◆ Arrange with employers not to submit IRS Form W-2.
- ◆ Arrange with clients not to submit IRS Form 1099.
- ◆ Do not possess bank accounts or investment portfolios that report interest or dividends on IRS Form 1099.
- ◆ Do business off the books, in cash or via barter.
- ◆ Do not hold title to assets such as land, buildings, vehicles, etc.
- ◆ Reduce or eliminate use of your social security number.
- ◆ Reduce or eliminate participation in state or federal programs.
- ◆ Reduce or eliminate registration with state or federal agencies.

Reduce or Eliminate the Amount of Money You Pay to the IRS

- ◆ Refuse to pay anything to the IRS.
- ◆ Refuse to pay a significant portion of the amount you allegedly owe.
- ◆ Refuse to pay a token portion of the amount you allegedly owe.
- ◆ Refuse to pay penalties and interest.
- ◆ Submit an “Offer in Compromise” to the IRS. (IRS Form 656)

Resist Other Federal Taxes That Support Militarism

- ◆ Resist payment of federal excise taxes on local telephone bills.
- ◆ Refuse to buy alcohol and tobacco to avoid federal excise taxes or investigate making your own, which can be excise tax-free.
- ◆ Resist payment of inheritance or gift taxes.
- ◆ Refuse to travel by airplane to avoid that portion of the aviation tax that goes to Homeland Security.

Fully Exercise All Opportunities for Appeal

- ◆ Appeal any IRS finding, decision, bill, or action.
- ◆ Appeal within the IRS administrative hierarchy.
- ◆ Appeal to your congressional representatives.
- ◆ Appeal to U.S. Tax Court, and on to U.S. District, Appellate, or Supreme Courts. (Note: Appeals based solely on moral, religious, political, constitutional, conscientious, or similar grounds are typically rejected by IRS and courts and are subject to frivolous penalties.)

Resist as an Employer

- ◆ Refuse to pay corporate taxes.
- ◆ Hire WTRs and find mutually agreeable ways to reduce or eliminate their tax liabilities. (For example: overlook W-4 resistance; agree to hire a WTR as an independent contractor; pay a WTR in cash or in-kind and off the books.)
- ◆ Refuse to withhold and pay over taxes on employee wages.
- ◆ Refuse to report payments made to employees or contractors.
- ◆ Refuse to cooperate with IRS levies on wages or amounts due.

Delay IRS Collection Efforts

- ◆ Request extensions of all deadlines and appointments.

- ◆ Appeal every finding, decision, and action.
- ◆ Respond slowly, or not at all, to all IRS demands.

Nonviolently Obstruct IRS Collection Efforts

- ◆ Obstruct the seizure of property subject to collection.
- ◆ Retrieve property seized by the IRS.
- ◆ Obstruct access to or use of IRS premises (e.g., a “sit-in”).
- ◆ Seize and remove IRS property.
- ◆ Erase or dispose of IRS records.
- ◆ Disable IRS computer hardware and/or software.

Make Yourself as “Uncollectible” as Possible

- ◆ Protect your income from detection and withholding.
- ◆ Reduce your assets.
- ◆ Conceal your assets.
- ◆ Transfer ownership of your assets to another person, trust, or corporation.

What Are the Risks of Resisting War Taxes?

CIVIL PENALTIES If the IRS detects your war tax resistance, there is a high risk that the agency will assess civil penalties. Generally, civil penalties consist of fines and interest based on the amount of tax the IRS believes you owe. Except for civil contempt of court, civil penalties do not result in incarceration.

ENFORCED COLLECTION There is a moderate risk that the IRS will use one or more of the following methods to forcibly collect the taxes it believes you owe. The IRS typically pursues the most liquid and easily accessible assets first. The IRS may:

- ◆ Seize money from your bank or credit union accounts, retirement or pension accounts, investment or loan accounts.
- ◆ Levy your employee wages or independent contractor payments.
- ◆ Seize and auction off significant property assets you possess. (This method is used infrequently because it is a lengthy process and it is often not cost-effective for the IRS.)