

To File or Not to File an Income Tax Return

This publication is one of a series of “practicals” that offer ideas, tips, and information for individuals who want to cut off their financial support for the U.S. war machine or are currently practicing war tax resistance. The full list of the “Practical Series” appears at the end of the text along with other resources and can also be found under the “Resources” tab at nwtrcc.org.

For reasons of conscience, many people believe that they should resist military spending by refusing to pay federal income taxes. People who are considering war tax resistance typically ask, “What should I do when it’s time to file my income tax return?” Many refusers decide not to file returns at all. This pamphlet explores the risks, the benefits, and other consequences for war tax refusers who do file annual tax returns, and for those who do not.

PHILOSOPHICAL REASONS FOR FILING OR NOT FILING

Apart from practical personal benefits or risks (see below), many people make a decision on the filing question based upon ethical, religious, or political beliefs about war tax refusal.

Philosophical arguments for filing returns include:

- A. The idea of equitable taxation for social needs is sound in itself, therefore we should cooperate with the underlying taxation system, while openly resisting only the appropriation of taxes for war.
- B. The moral basis of conscientious war tax refusal relies upon open disobedience and acceptance of consequences. We should resist taxes openly and not evade them or conceal our income in any manner. (Although some nonfilers are public about their refusal to file.)

Includes:

*Motivations
and
arguments*

*Risks and
consequences*

*Practical
benefits*

Strategizing

*Real-life
stories*

- C. The moral and political impact of conscientious tax refusal comes from informing the IRS and our political representatives about our protest and the reasons for it. If we refuse taxes without informing the IRS, there will be no political impact, because we will not be clearly distinguishable from millions of others who evade taxes for reasons of personal benefit.
- D. The act of political protest within the system is more significant than preventing specific collection of taxes from us. If collection occurs, it is forced; the resister has not volunteered money for war

Arguments for not filing include:

- A. Because of the domination of militarism, the US tax system has become so perverse and distorted that it does not serve a positive social purpose. If we wish to contribute to the needs of society, we can do that more effectively by taxing ourselves and contributing to the unmet needs that we see, instead of cooperating with the federal taxation system in any manner.
- B. The federal government and the IRS have become morally illegitimate. We have no obligation to cooperate with them or to accept the penalties and harassment that they impose on tax refusers.
- C. The political impact of filing protest returns is negligible. IRS employees are unlikely to pay attention to the protest part; because of their vested interests they are among the people least likely to be influenced by our ideas. We can refuse taxes openly without reporting ourselves to the IRS. We can have more political and social impact by talking openly about our tax refusal to friends and co-workers who are more likely to be influenced by us, and we can communicate openly with the general public through leaflets, public education, and letters to periodicals.
- D. Preventing assessment and collection is more significant than tax protest alone, because when we prevent collection, we are able to use thousands of dollars of uncollected taxes to directly finance political, educational, and social causes that meet the true needs of society. If we countenance assessment and collection we have fewer resources left to devote to the common good.

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PRACTICAL BENEFITS AND DRAWBACKS

Along with philosophical considerations, there are a variety of practical considerations that should be thought through in making the filing or not filing decision.

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Those who file income tax returns as required by law provide a lot of information that can be helpful to the IRS in collecting the tax. They disclose the amount and the source of their income. They disclose the location of assets, such as savings or stocks, which produce income. When they sign an income tax return, showing tax due but not paid, they are also consenting to the assessment of the tax. This is an important step in the collection process, because without an “assessment,” voluntary or involuntary, there can be no collection. Signing a tax return showing tax due is a “self-assessment” that allows the IRS to proceed directly to the collection process.

If you do not file your own income tax return, the IRS needs to file a return in your name, mail you a copy, allow you to appeal and then make a final assessment of tax due, before they can demand payment and begin the collection process. These steps are time consuming, and each delay may decrease the likelihood that the IRS will ever get to the stage of active collection efforts. Delaying assessment and collection efforts has both benefits and drawbacks. The main benefit is that the IRS may never assess or collect the tax at all. The main drawback is that delayed assessment will result in large civil penalties, interest accumulation and an extended statute of limitations.

There are separate penalties for delinquency, for negligence, for failure to pay estimated tax, for late payment, and so forth. The civil penalty for failure to file is independent of, and ten times greater than, the penalty for late payment. When the penalties and interest are added on they often double or triple the total amount claimed by the IRS when they finally get around to processing their claim.

To be hit suddenly with assessments for tax liabilities piled up for several years, plus added penalties and interest, can be very intimidating for anyone who feels vulnerable to the IRS collection tactics. Until the tax is paid or collected, interest continues to accrue and is compounded daily. Also, when the IRS files for you, they may assert excessive claims, because they make errors in estimating your income, or because they do not allow for exemptions, deductions or credits that you would claim if filing for yourself. Getting the IRS to correct such errors can be complicated and difficult.

In addition, if a return is filed, the IRS has only three years to assess the tax due. For a nonfiler, however, there is no “statute of limitations” for assessment. The IRS has ten years to collect after an assessment has been made. Also, while some tax resisters have been able to defeat collection by declaring bankruptcy, taxes for which no return was filed cannot be “discharged” in bankruptcy court. (There are many caveats to bankruptcy filings and taxes; if you are seriously considering bankruptcy to release tax debt, research it thoroughly.)

For some decades it seemed that not filing a tax return significantly decreased the likelihood that the resisted taxes would be collected. Many nonfilers never heard from the IRS, or those who received notices often found there was no effective follow-up, no assessment, and no attempts to collect. This picture began to change in the late 1980s when the IRS developed a capability to file skeleton returns automatically, using information provided by employers and other income payers on annual W-2 and 1099 reports. The IRS’s ability to assess taxes and penalties against those who do not file has improved and become more efficient in the last couple decades. Still, there are many longtime nonfilers who have had no interaction with the IRS; as far as IRS collection goes, it is always safe to say that some get noticed and some do not.

Nonfilers are encouraged to fill out a tax form (current and past years are available at irs.gov) each year and set it aside. If the IRS gets in touch or circumstances change, it can be helpful to have income information for each year readily available rather than having to reconstruct it or accept the IRS’s calculations, which tend to overestimate income.

One group for whom the practical benefits of nonfiling remain strong is those who are self-employed or employed in some form of “underground economy” in which their income is not reported to the IRS on W-2 or 1099 forms that all income payers are supposed to file. However, this approach is also not as simple as it used to be. The IRS has instituted reporting requirements for a much wider range of financial transactions and has tightened the definition of independent contractors. Still, as the IRS relies more heavily on computerized and automated processes, their ability to assess taxes against unreported income will probably remain low.

It should be noted that self-employment has practical benefits for those who choose to file also. It is more involved, though not impossible, for the IRS to levy the payments to independent contractors, and this can be an obstacle to collection. (See *Practical WTR #4: Self Employment: An Effective Path for War Tax Refusal*)

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The government is working harder and harder to push everyone into the income reporting system. The Affordable Care Act (ACA) is the latest example, because the legislation puts the IRS in charge of the reporting paperwork with new lines on the 1040 form to track health coverage and the subsidies or payments involved. With the first sign-up in 2013 and the institution of reporting for tax year 2014, many nonfilers found themselves unsure of what to do. Couples found they must file jointly to take advantage of the health plan subsidy. Time will tell how the ACA will affect war tax resisters and whether further reporting and enforcement will make it yet more difficult to be a nonfiler.

Another pressure is the financial aid system, which became more federalized as more and more colleges required the Free Application for Federal Student Aid (FAFSA) form. Nonfilers have managed to approach college financial aid officers with creativity and found success, but it has also pushed others to shift to filing, at least during the college years (their own or their children's). IRS requirements to report payments from third-party merchants like PayPal are likely to tighten over time also.

THE RISK OF CRIMINAL PROSECUTION AND IMPRISONMENT

According to the IRS's own estimates, the number of people prosecuted and jailed nationwide is minuscule when compared to the several million people who do not file returns.

Through the use of skillful public relations the IRS has been able to frighten people by exaggerating the likelihood of criminal prosecution and imprisonment for those who evade or resist taxes.

According to the IRS's own estimates, the number of people prosecuted and jailed nationwide is minuscule when compared to the several million people who do not file returns. Among thousands of principled war tax refusers, we know of only five in the last 50 years who were prosecuted and sentenced to short jail terms or probation for failure to file a tax return.

The IRS only recommends prosecution when they are practically assured of a conviction. The average amount of tax owed in criminal prosecutions is over \$70,000. The most usual tax crimes prosecuted, in order of priority, are tax evasion, filing a false return, and not filing. Exceptions may be made in some situations to allow prosecution of people with lower liabilities if their nonpayment involves "flagrant conduct."

The IRS relies more on monetary civil penalties and civil en-

forcement processes as the U.S. prisons become increasingly overcrowded and as the IRS computerized information capabilities improve.

Many war tax refusers who fear criminal prosecution if they do not file are not aware that “willful failure to pay tax” is also a criminal offense carrying the same penalties as “willful failure to file.” Both are federal criminal misdemeanors punishable by up to one year in jail and up to a \$25,000 fine for each year’s refusal. We know of no criminal prosecution of a war tax refuser for “willful failure to pay,” but when you file a tax return with a letter stating that you refuse to pay, you are actually providing the IRS with evidence of the crime of “willful failure to pay.”

Every war tax refuser should be aware that they could be indicted for “willful failure to file,” or for “willful failure to pay,” but the risk is so slight for most people that it can be regarded as negligible when compared to the other practical burdens and risks of war tax refusal.

In recent years the IRS has used the threat of criminal penalties to try to frighten people into reporting income from the “underground economy,” but there has been no actual increase in prosecution reported by non-filing war tax resisters.

Criminal prosecution and imprisonment for failing to file is possible, but it is not the most threatening factor in deciding about filing or not filing tax returns. Criminal liability and risk for filers and nonfilers appears to be equally slight.

STRATEGIZING

For the overwhelming majority of war tax refusers the greatest burdens and risks arise from anxiety about the impact of IRS collection actions on their income, job security, ownership of real estate, and other assets such as bank accounts and pension benefits. In all cases it is important to keep a focus on the reasons war tax refusal has become personally important in the first place.

Those who earn wage income that is reported to the IRS annually on W-2 forms by employers, or have other forms of income that are reported on Form 1099, can expect to get collection notices or automated assessments from the IRS eventually, whether they file or do not file. If IRS collection efforts are successful, some are satisfied that they did not pay voluntarily; other make more effort to resist collection. (See *Practical WTR #3 How to Resist Collection, or Make the Most of Collection When it Occurs*)

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If a person's employment is sporadic, transitory, marginal, or outside the mainstream economy and/or if they move frequently from job to job or from place to place, it will be hard for the IRS to catch up with them or keep up with them. If they do not file tax returns, assessment may come at any time, without time limitations, and the IRS assessments may be higher; but the delays and obstacles to assessment and collection will make successful collection lower and slower. The IRS must collect the tax within ten years of the final assessment date, or it becomes legally uncollectible. Such people are hard to collect from and the IRS often gives up on them because the collections are not cost effective.

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People whose residence, employment or vocational focus are stable may find that it is no longer feasible to prevent assessment and collection efforts by not filing a voluntary tax return. If they do not file, the liability for added penalties and interest will greatly increase their overall liability. They will be vulnerable to frequent collection of greater amounts.

People who are self-employed, or receive most of their income from unreported sources, may well be able to prevent the assessment and collection of taxes by not filing any income tax returns. They may be vulnerable if unfriendly acquaintances who know about their tax refusal report them to the IRS. Even then they may be in a position to ride out any IRS inquiry, if they decline to provide information to the IRS, if their visible assets are modest, and if their past income sources are difficult to trace.

People of conscience, who are committed to keeping their money out of the hands of the government over an extended period of years, may have to shift their strategy of resistance as the IRS increases its computerized capability to file returns and assess taxes more promptly.

Some nonfilers who have succumbed to the pressure to file find that they can take advantage of many credits and deductions and keep their taxable income low. The Earned Income Credit, child credits, and health insurance through the Affordable Care Act are only available to those who file, and these can be advantageous to people with limited resources. (See *Practical #5: Low Income/Simple Living as War Tax Resistance*)

SUMMARY

The war tax resistance network does not promote one tactic as the way to refuse war taxes. This publication and others produced by the network are designed to help individuals choose the method appropriate to their goals and circum-

stances and to outline the options if those circumstances change. Staying in touch with other war tax resisters and sharing information with the wider network helps track developments in the IRS reporting and enforcement capabilities that may affect our methods also.

Stay in touch with other war tax resisters and share information with the wider network

Whatever choice a person makes, war tax resistance should not be done for personal financial gain. We encourage war tax refusers to talk to friends, family and the general public about why we choose not to pay for militarism. We encourage people to devote their refused taxes to works of peace, education, social sharing and the common good.

“The IRS has a huge collection process that lasts for years and at every stage of that collection process, the war tax resister has a choice about what to do. So that’s why I believe that it’s really a one step at a time kind of thing, and that imagining the worst possible consequences before you even begin the process is paralyzing. And it doesn’t let your conscience struggle with doubts one by one.”

— BILL RAMSEY

An effective strategy for war tax refusers who may be determined to prevent any collection of war taxes will include these elements:

- 1. They will derive their income from sources that are not reported to the IRS.**
- 2. They will not file income tax returns.**
- 3. They will make themselves less collectible by employment flexibility and by not holding real estate or other real property and assets in forms that are easy to find and to seize.**

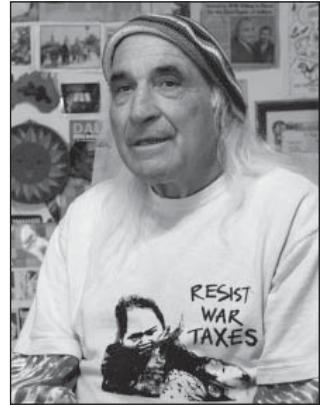
Note: It is also recommended that nonfilers fill out tax forms and set them aside for each year. If the IRS comes to call or circumstances change, these records will be helpful.

REAL LIFE STORIES

Tony Serra

A Rare Case

J. Tony Serra is a rare case in many ways. He's a famous criminal defense attorney based in San Francisco and a war tax resister. He's also one of the few people convicted and jailed for failure to file. Serra is a noncooperator in many ways. He opposes capitalism, corporations, private property, bank accounts, insurance, voting, birth certificates, taxes, war, the institution of marriage, and other systems that seek to subjugate the poor. He began his law practice in the 1960s and has spent his life defending society's outcasts. He began refusing to pay taxes as a protest to the Vietnam War and mostly did not file or open letters from the IRS. Serra deliberately lives on minimal income, avoids buying anything new, drives a beat up car, and lives in small apartment. As far as income from his practice, "I take what I need and give the rest to my pro bono cases."



Despite his prominence, the IRS didn't prosecute Serra until 1974. 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 on a third, "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 2005 he was convicted of the misdemeanor or "failure to pay" \$44,000 for tax years 1998 and 1999, sentenced to ten months and \$100,000 (what the IRS estimated he owed over a five-year period). Serra says he doesn't mind prison because it gives him an opportunity to help other inmates with their legal problems. Even when jailed, he has continued practicing law, and despite jail sentences he continues his spirited defiance of war, injustice, and a "democracy permeated by the influence of corporations."

Sources: *More Than A Paycheck*, Aug. 2007, nwtrcc.org/mtap.php; speech in Oakland, May 2011; en.wikipedia.org/wiki/Tony_Serra

Anonymous Nonfiler

Making a Commitment

When I first started working I was just naturally below the taxable income and level. That gave me a little time to stumble upon on the idea before I really owed taxes, and it immediately clicked for me. I was very much against war, so the thought of being called upon to pay somewhere around half of my taxes toward that purpose that I opposed just seemed insane to me. I wasn't about to do it. When I learned about other people that were refusing to pay for war I quickly gathered all the information I could and made that commitment.



There are lots of different methods and people choose their method according to a lot of other life considerations and that may change over time. I took kind of an extreme approach in that I decided that I did not want to pretty much ever let the government get my money. That's just based on seeing that the militarism that we see right now has been an ongoing situation pretty much back into the history of this country. It's built on using force and violence to expropriate resources from other people. I didn't want to be part of that.

I made the decision to completely eliminate withholding at my jobs, and that means using the W-4 form to take extra allowances or declare one exempt when starting a job. To the degree that this takes you out of being taxed when the government thinks you should be is an act of civil disobedience, so it's not something that should be done without some research and thought. I just decided that I wasn't going to work at cross-purposes with my ethical commitments. So what that means is that if they came after my salary I would leave my job.

Lincoln Rice

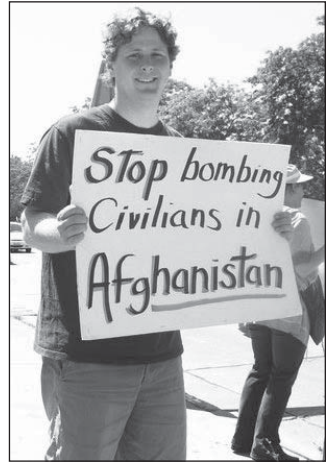
Adjustments and Successes

... Beginning in spring 1999, I refused to pay the balance of my federal income taxes, started engaging in W-4 resistance, and began to redirect those taxes.

From 1999 until 2007, there were years when I was below the taxable limit and years that I owed some money but refused to pay. In 2007, I married, and we have a mixed marriage of sorts. We have always filed jointly, but only I employ W-4 resistance. In other words, she pays but has permitted me to file our forms without my portion of our federal income tax. As such, she is still legally liable, but this is a reality with which she is comfortable. As Laura is fond of saying: "If I ever become uncomfortable with the collection process, I can always write a check." For the time being, each time we read about a drone attack that kills a family on the other side of the planet, we both feel good about our current strategy. To this point, we have only had our Bush tax rebate and state income tax refunds seized, but it is likely that at some point we will have our wages garnished.

Since I have been resisting since 1998, I have had the pleasure of watching some my debt due to the IRS dissolve when it hit the ten year statute of limitations. For war tax resisters who file, the IRS has ten years to collect or begin court proceedings, or the tax is no longer collectable. I must admit, there was a sense of accomplishment in passing the ten year mark. Having the taxes due from my first year of resistance rescinded in 2009 was like receiving a reward for my continued commitment.

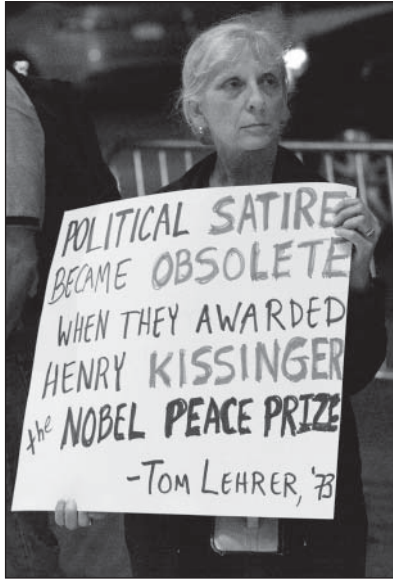
Source: *More Than A Paycheck*, August/September 2014, nwtrcc.org/mtap.php



Ruth Benn

Don't Ignore Me

Pretty much once a year I get a pile of envelopes in the mail from the IRS. Ten to be exact. All in one mail delivery. Each envelope contains a bill for one of the ten tax years for which they are trying to collect. My involvement in antiwar activism is in the tradition of nonviolent civil disobedience with a willingness to accept the consequences of my actions. I file and send a letter explaining my refusal to pay in order to send my protest directly to the government. I usually file on April 15, and the IRS assessment is usually within a few weeks after that, starting their 10-year deadline to collect.



ED HEDEMANN

Getting all those envelopes at once can be rather intimidating, which is of course the point, and over the years I made adjustments to make it harder for the IRS to collect. Here and there they've gotten a little money, once seizing \$700 from a bank account, \$100 or so when I overpaid state taxes and they took my refund, and the occasional tax rebates just "reduce my debt" so I don't get a check in my mailbox.

I don't make a lot of money, but I have always been glad to make a taxable income and to openly "file my resistance." When envelopes come from the IRS it reminds me why I'm doing what I'm doing. I have to think about the secrets and lies and bombs and drones and most of all the people killed on all sides. My risk is small in comparison.

Source: *War Tax Talk*, August 2013, nwtrcc.org/blog/2013/08/youve-got-mail.

AN EMAIL CONVERSATION ON THE TOPIC OF TO FILE OR NOT TO FILE

QUERY: *As we enter another year I am puzzled once again regarding the decision of whether to file or not to file a tax return. I realize there are guides and FAQs about this on nwtrcc.org and elsewhere, but nothing I have read so far has been very helpful. I wonder if any people on this list would be willing to share their experiences, briefly, to help illustrate individual cases of people filing and then not paying, successfully, or not filing and still avoiding adverse actions by IRS or other enforcement.*

Reply 1: Not filing your taxes comes with risks, there is no doubt. It depends how much money you make. I've taken a vow of poverty and live below the filing line and hide cash. In the old days, I didn't file at all, but I was self employed and able to move my money around. One year, I made too much money and they found out because I had an employer. I was fined, and the War Tax Resisters Penalty Fund helped me pay that, which was a real gift. Maybe some have been successful avoiding the IRS. Some get endless letters with no real action against them. Some have had their banks raided. Not paying taxes messed me up for many years. I had to get loans with no documents, which are no longer available. It stopped me from furthering my career because I didn't want to make too much money. It's a sticky wicket. It is true the IRS is short-staffed and maybe many people will fall into the cracks, and now with the new health care act, they have even more to do. I try to ignore them. For a long time, I was invisible and they never did come after me for the 30 years of missing tax returns! They only came after me for that year I made too much. So? Good luck with your decision. We really need MILLIONS of folks to not pay, for this action to make a difference, so it becomes more an act of conscience.

Reply 2: The years that I am legally below taxable income I file so that I do not have to wrangle with the IRS about these years....one would hope.

Reply 3: We file, and have been filing as wtrs since 1987. We're very locatable, so we consistently end up getting collected on. But we don't regard being collected on as a failure, and we make it an occasion for gathering our communities together.

Reply 4: I file and do not pay. I have been mostly successful in avoiding collection by 1) not having interest bearing bank accounts; 2) quitting or reducing salary when my wages have been levied.

Reply 5: I haven't filed since 2008, and I have not be bothered since my audit for 2006-2007 when I did file. I don't get 1099s or W-2s from my clients usually so there is no paper trail of gross income with which the IRS can assert any kind of demand for me to pay taxes. Note that the more you give them in documentation, the more they will be able to use that against you. At this point I keep very little in banks should they try to levy. They know where my banks are but they have not attempted to place a levy yet. I have been 100% successful in them not getting one dime to put into their war machine.

Query Reply: *Thank you everyone for your heartening responses. I am glad to find confirmation that I am not the only one having to save and hide cash for emergencies. And it is encouraging to remember that others, too, view being collected on as a success or victory instead of merely a loss. Last year I had funds levied twice from bank accounts, so I am slowly learning not to keep more than \$100-\$200 in any account. The small amount I do keep there is just to pay smaller bills and to have the luxury of using a debit card for various smaller purchases. I do indeed need to remember to keep the balances very low, because the 2nd collection last year was for quite a paltry sum, so I was surprised to find them take it. I closed my account with that credit union and opened two more across state lines in two other local banks. We'll see how that goes; they have been safe so far now for about 9-10 months.*

Regarding mention of [this Practical #2 publication], "To File or Not to File," yes I have read it and reread it. It is a hard decision because among the four reasons cited for each side, all eight of them strike me fairly equally as points I agree with wholeheartedly.

Again, though, I am very encouraged by the responses, and to think that either way, I am doing something that I can truly believe in and feel is meaningful. Best regards to all of you and keep up the good peace-making work. Hopefully more and more people will continue to join us in this practice.

Reply 6: This makes me think I should tell my story about money. The IRS did freeze my account about 10 years ago and after 21 days took the \$4,000 that was in there — which is much more than I typically have in the bank. So then I bought a plastic canister and buried any overflow in the ground — next to one of the few pine trees in my yard, so I could find it...and easily tell my daughter where it was. After the first winter it had water in it; not a lot but it doesn't take much to wet a hundred dollar bill. Then this summer we had a massive 'range fire' ignited by lightening. It actually burned 200,000 acres and was pretty close to just about everybody's house, including my own. I could just picture what would be left of that plastic canister if the tree was hit by lightening or if a grass fire came through and lingered in the duff around the tree. So then I had to buy, ironically, a military ammo box and bury it out in the field. When I began to tell my daughter about it and try to describe where it was, I had to apologize for seeming like an ec-

centric old nut-case. But, as I told her, not for the first time, the United States government is evil (or the sum product of deep ignorance) and I don't want my resources used for killing other human beings. She was understanding.

Reply 7: I too do not recognize having taxes wrested from my unwilling hands as a failure. I do regret the inconvenience, and fear that my partner in this "mixed marriage" may have to suffer consequences he did not sign up for.

Reply 8: I usually file and send a letter telling the IRS why I am not paying, so I was easy to find and attempt collection. I do not keep much in the credit union or bank. So the IRS has collected very little in my years of WTR (since 1983). In recent years, I have not filed and have a much lower income, yet the IRS recently filed a lien for the tax years 2003 - 2011.*

The last two times the IRS has collected, I held a party to 1) Gather my friends and wtrs around me, and, 2) Raise \$ equal to the amount seized for causes close to my heart. One WTR brought a chocolate tofu pie to the party to illustrate where our tax money goes — an edible pie chart.

Maybe I should start thinking about where I want donations to go if the IRS collects anything this time around.

Source: WTR Listserve, Jan. 2015, <https://lists.riseup.net/www/info/wtr-s> or click the black and red star at nwtrcc.org.

*A lien is a public notice of a tax debt. It does not mean that any seizure, bank account or otherwise, is imminent. It mostly affects credit ratings and tells "the public" that the IRS has first dibs on any assets.

RESOURCES

Available from the IRS, (800) 829-3676, or at irs.gov:

Publication 501, Exemptions, Standard Deduction, and Filing Information, irs.gov/pub/irs-pdf/p501.pdf

Publication 910, Guide to Free Tax Services, irs.gov/pub/irs-pdf/p910.pdf

Stand Up to the IRS by Frederick W. Daily, 12th Edition, 2015, Nolo Press, 950 Parker Street, Berkeley, CA 94710-9867, nolo.com.

Available from NWTRCC:

The issues discussed in this leaflet are covered more thoroughly in Chapters 6 & 7 of **War Tax Resistance: A Guide to Withholding Your Support from the Military**. Published by War Resisters League, 5th Edition, March 2003, with annual update, 144 pages. (\$6 postpaid)

Practical War Tax Resistance 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 for War Tax Resisters*

#8: *Relationships and War Tax Resistance*

Single copies #1-3 \$.75 ea.; #4-8 \$1.00 ea.; bulk rates available from NWTRCC. Read or download them at nwtrcc.org.

WTRs and the IRS, a brief outline of WTR motivations, methods and consequences. (\$2.50 each from NWTRCC.)

WTR Network List Contacts, counselors and affiliate groups. Free.

Published by NWTRCC, a coalition of local, regional, and national groups supportive of war tax resistance. For a full resource list, please see our website or call the number below for a copy.

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