

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, #4: Self Employment, #5: Low Income/Simple Living, #6: Organizational War Tax Resistance, #7: Aging issues. \$1.00 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 www.hanguponwar.org for phone tax information and resources.

“Why Isn’t Everyone for Peace A War Tax Resister,” brochure. Single copies free.

Network List of local, regional and national groups supportive of war tax resistance; counselors; contacts; alternative funds. Free or see www.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. \$15 each, plus postage.

“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. With poems and short essays by Pete Seeger, Juanita Nelson, Allen Ginsberg and others. \$2.00 each. Please contact WRL for postage rates. New York State residents add sales tax.

Order from WRL, 339 Lafayette St., New York, NY 10012 (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; 12¢ each or \$12/\$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 Basics of War Tax Resistance

It is impossible to conduct modern warfare without soldiers and weapons. But before governments can buy weapons and hire soldiers, they must first raise the necessary money. That’s where our taxes come in. “The two decisive powers of the government with respect war are the power to conscript and the power to tax,” A.J. Muste* once observed. In this era of high-priced weapons systems and military aid to regional wars, taxation is the closest war-making link between the government and most citizens. War tax resistance represents a direct way to say “NO!” to military programs, which cost U.S. taxpayers about a trillion dollars every year. War tax resistance is a powerful way to say “NO!” to wars and occupation, nuclear weapons and weapons testing, military aid and arms sales, covert CIA violence and torture—to say NO to the militarization of the U.S. federal budget. Through war tax resistance you take control over how your money is spent.

How is Federal Income Tax Collected?

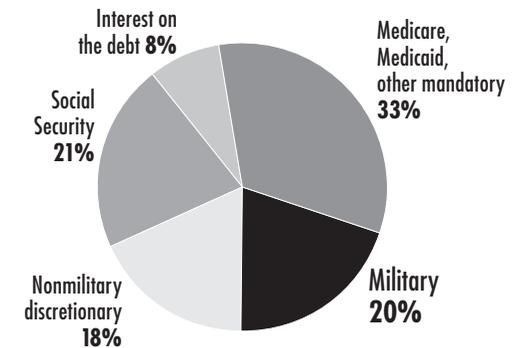
During every payroll period, employers send a portion of employee salaries to the federal government. This procedure, called “withholding,” is meant to add up to the worker’s total tax due for one calendar year. Thus when income tax forms are filed on April 15 taxpayers should owe or be refunded only 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 income include corporate income taxes, estate, customs, and federal excise taxes on tobacco, alcohol, telephone service, etc. A paycheck stub will show separate withholding for social security, Medicare, unemployment, etc.; these are dedicated taxes earmarked for those purposes.

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

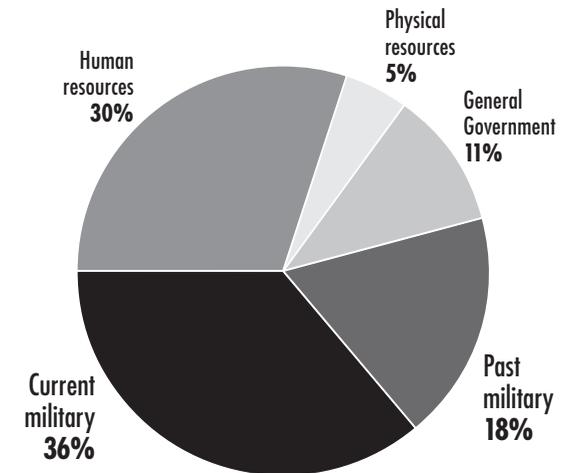
The Government Distortion

Each year when the government announces the budget, they mix federal funds with earmarked funds called “trust funds” (such as Social Security) to create a “unified budget.” While the government may borrow from trust funds for general expenses, those funds must still be budgeted for their specified purposes. This presentation began during the Vietnam War to make human needs spending seem larger and military spending smaller:



U.S. Federal Funds Budget

The pie chart below shows the percentage of your tax dollar actually devoted to the military. Income tax money goes only into the federal funds part of the budget.



Above charts from FY 2009. For the latest budget breakdowns see www.warresisters.org/piechart.htm or the “Resources and Support” panel to order printed copies.

The Basics of War Tax Resistance

How Could Tax Money Be Used?

You can only spend money once. If our tax dollars are spent on the military, they cannot be used to meet basic 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 the 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

“I won’t pay my taxes until our money is used for positive projects.”

Cindy Sheehan

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.

We cannot know all the ways that military spending negatively affects our economy, but we know that it fuels inflation and is the biggest contributor to the deficit. Another disastrous effect of military spending is that countries around the world are encouraged to buy more weapons, diverting scarce resources to arms. Increased militarization contributes to the escalation of international tensions resulting in numerous conflicts. Who knows which violent conflict might lead to the next major war?

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



Tax day at IRS Headquarters. Photo by Allan Gamble.

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?

Summarized below are a few war tax resistance methods. For more information see the book *War Tax Resistance: A Guide to Withholding Your Support from the Military* or talk with a war tax counselor (see **Resources and Support**). The probability of collection or prosecution varies among the methods; all, except #4, 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 (see pie chart), or the total amount (since a portion of whatever is paid goes to the military).
- 2) File a blank 1040 return** with a note of explanation.
- 3) Don’t file a 1040** at all.
- 4) 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.
- 5) Resist telephone excise taxes.** The federal telephone excise tax historically has been related to wars and excessive military spending. It appears on local-only phone bills. Refusing to pay this tax is a low-risk method of war tax resistance.

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 and Support** 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.

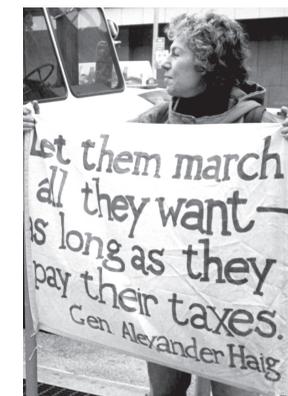
Consequences of Resistance

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.
- Seizure of wages, bank accounts, and other property after the IRS sends a “final demand” notice.
- If the IRS catches up with nonfilers, they will be told 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.
- 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; sometimes a letter of protest enclosed with a tax form can generate a “frivolous” warning letter from the IRS.

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.



Banner by Vicki Rovere. Photo by Ed Hedemann.