

### **Important Notice**

This publication is not intended to be a substitute for the detailed and more comprehensive information provided in NWTRCC's primary resources.

This publication is not intended for use as legal advice. If legal advice or other expert assistance is required, the services of an attorney or other competent professional should be sought.

Readers are advised to seek additional information from NWTRCC, from a member of NWTRCC's national network, or from the various resources listed herein.

# **War Tax Resistance At a Glance**

**Concise Answers To Frequently Asked Questions**

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War Tax Resistance At A Glance  
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- 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, and 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 ethical standards, and individual conscience. If you choose to pay war taxes, are you prepared to face these risks?
  
- 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, especially your partner and/or dependents, prepared to support your decision?
- Do you feel alone in what you want to do? Who are your sources of support? Do you know other WTR's with whom you can share?
  
- What specific 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?

# Questions for Thinking About War Tax Resistance

- 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?
  
- What would constitute “success” in regard to your practice of WTR? Describe the ideal scenarios, results, feelings.
- What would constitute “failure” in regard to your practice of WTR? Describe the scenarios, results, and feelings you would prefer to avoid. If the IRS eventually managed to collect from you, would you feel that your resistance was in vain?
  
- What are your priorities in life?
- What happens when the stakes get high, and 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?

## 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 is one who conscientiously refuses to pay a tax that finances war or militarism. Individual war tax resisters differ in many ways, but we generally share most of the following characteristics:

**Commitment** - We are committed to principles and endeavors that nurture cooperation, toleration, fairness, inclusion, and sustainable living. Consequently, we oppose war, militarism, and their corresponding evils: murder, poverty, racism, sexism, homophobia, state execution, economic exploitation, and environmental destruction.

**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. Instead, we redirect our resisted tax dollars to projects and organizations that promote peace, compassion, and justice. We do not seek personal financial gain through our resistance.

**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** - For a variety of spiritual, philosophical, and political reasons, we encourage and experiment with nonviolent means of conflict resolution. We view violent attempts at conflict resolution as futile.

**Openness** - We take full responsibility for our acts of resistance. We disfavor methods involving fraud and falsehood, and we prefer methods involving openness and truth.

**Compassion** - Our resistance is not motivated by selfish interests or hatred, but by compassion and concern for the larger community.

**Hope** - Our resistance is not motivated by fear, but by hope for a better world.

## How Do Individual War Tax Resisters Differ?

Apart from the primary characteristics noted above, war tax resisters are a very diverse lot. One cannot 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** - including females and males in all adult age ranges.

**Family Status** - including singles, couples, single-parent families, multi-parent families, and even some businesses, trusts, and organizations.

**Profession** - including workers in the trades, human services, and industry, homemakers, educators, clergy, and, occasional government employees and elected officials.

**Income Level** - from those who live on subsistence income to those who have high income and extensive assets.

**Spiritual, Philosophical, and Political Beliefs** - including a full range of 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 whole lifestyles devoted to vigorous and comprehensive resistance. See the diverse list of methods below. It is not uncommon that certain methods deemed too risky or inappropriate by some WTR's (such as refusing to file a tax return) are avidly practiced by other WTR's.

**The Extent of Public Witness One Makes** - from silent and personal witness to very publicized and highly visible witness.

**The Level of Personal Risk One Takes** - from small inconveniences to significant lifestyle changes.

## On-Line Resources

### National War Tax Resistance Coordinating Committee

[www.nwtrcc.org](http://www.nwtrcc.org)  
[nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org)

### National Campaign For A Peace Tax Fund

[www.peacetaxfund.org](http://www.peacetaxfund.org)  
[info@peacetaxfund.org](mailto:info@peacetaxfund.org)

### War Resisters League

[www.warresisters.org](http://www.warresisters.org)  
[wrl@warresisters.org](mailto:wrl@warresisters.org)

### War Tax Resisters Automated Mailing List

<http://lists.topica.com/lists/wtr-s@igc.topica.com>

For information about this on-line discussion concerning WTR, go to the address above and follow the instructions for joining the list, or link to it from the NWTRCC home page.

### Center for Defense Information

[www.cdi.org](http://www.cdi.org)  
[info@cdi.org](mailto:info@cdi.org)

### Nolo Press

[www.nolo.com](http://www.nolo.com)  
[cs@nolo.com](mailto:cs@nolo.com)

Nolo Press publishes books on many legal topics and has an extensive directory of legal information available on the Internet.

### Internal Revenue Service

[www.irs.gov](http://www.irs.gov) - This is the IRS website for general public information.

[www.trac.syr.edu/tracirs](http://www.trac.syr.edu/tracirs) (Transactional Record Access Clearinghouse (TRAC) This organization, associated with Syracuse University, gathers, interprets, and distributes data about several federal agencies, including the IRS. It provides user-friendly access to a wide variety of IRS statistics and trends.

[www.ustreas.gov/irs/ci](http://www.ustreas.gov/irs/ci) (IRS Criminal Investigation) Extensive information about non-filing, tax fraud, schemes, and cons.  
<http://uscode.house.gov> (U.S. Congress) This official version of the United States Code is searchable. Title 26 is the Internal Revenue Code.

[www.gao.gov](http://www.gao.gov) (U.S. Government Accountability Office) 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.

## The IRS

**Stand Up To The IRS.** 7<sup>th</sup> edition. Frederick Daily. (Berkeley: Nolo Press, Oct. 2003) When the IRS comes knocking, this is probably the most helpful book a WTR can have. 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. Provides an excellent overview of IRS practice and procedure for the non-lawyer. (Nolo Press. 950 Parker Street, Berkeley, CA 94710. (800) 728-3555.

**A Law Unto Itself: Power, Politics, and the IRS.** David Burnham. (New York: Random House, 1989) This investigative reporter sheds light on some very political and very unfair practices that are not uncommon in the IRS. Also provides a good history of taxation in the U.S. Out-of-Print; available at libraries and used book outlets.

**Free IRS Publications.** The following free publications may be of particular interest to war tax resisters. Most of these are available on the IRS website.

- Mail your order to the nearest IRS Distribution Center:
- IRS Western Area Distribution Center, Rancho Cordova, CA 95743
  - IRS Central Area Distribution Center, PO Box 8903, Bloomington, IL 61702-8903
  - IRS Eastern Area Distribution Center, PO Box 85074, Richmond, VA 23261-5074

### **IRS Publications:**

- 1 Your Rights as a Taxpayer
- 5 Your Appeal Rights and Preparation of Protests
- 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
- 1546 The Taxpayer Advocate Service of the IRS
- 1660 Collection Appeal Rights

**Amount of Tax Resisted** - Some WTR's withhold a small token amount of tax, such as the federal excise tax on telephone bills. Some WTR's withhold a symbolic amount, such as the 10% of their income tax used for nuclear weapons, or the 50% used for military-related expenses. Some WTR's refuse to pay any federal income tax, since 50% of any money paid into the general fund will be used for military-related purposes.

**Degree of Communication with the IRS** - Some WTR's feel compelled to inform the IRS of every act of resistance. Some WTR's feel compelled to state their position only when the IRS raises a question. Some WTR's feel compelled to resist cooperating and communicating with the IRS under all circumstances. (Note: In order to avoid any suggestion of fraud, most WTR's choose to communicate about their resistance with government officials and/or the media, if not the IRS. Open and principled refusal to comply with tax laws is not fraudulent or deceitful.)

**The Scope of One's Definition of War** - Some WTR's define war narrowly, such as: formal military engagement between nation-states. Other WTR's define war broadly, such as: all government intervention in and restriction of the lives of individuals - including military activity, criminal "justice" systems, police forces, prisons, the death penalty, immigration forces, "intelligence" forces, taxation, etc.

## Why Do People Engage In War Tax Resistance?

For most WTR's, 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 some integrity between one's beliefs and actions.
- To respond faithfully to the call of one's spiritual tradition (e.g., most religions call for love of neighbor, restraint from murder, respect for 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, for whatever reason one believes it is wrong or inappropriate.

### 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. (Most WTR's redirect their resisted tax money to people in need, human service programs, groups working for justice and peace, etc.)
- To encourage the "right sharing" of the world's resources.

### Political Reasons

- To make a clear and direct 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 which encourages others to reflect and act.
- To join other WTR's 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 domestic and international law, such as the United Nations Charter and the Nuremberg Principles. (Note: U.S. courts have not yet recognized a legal right or obligation to resist paying war taxes.)

**Legal Information.** NWTRCC's website includes a full list of resources, some of which are available for download. The counseling notes section of the newsletter can also be read online and includes legal updates of interest to war tax resisters. Contact the NWTRCC office if you have a need for particular legal information.

**Outreach Information.** NWTRCC stocks brochures, posters, 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. [www.peacetaxfund.org](http://www.peacetaxfund.org). NCPTF advocates for federal legislation enabling conscientious objectors to war to have their federal income taxes directed to a special fund that would be used for non-military purposes only. This fund would be called the Peace Tax Fund and the bill they seek to pass is called the Religious Freedom Peace Tax Fund Act. This bill was originally introduced in Congress in 1972. NCPTF organizing and lobbying efforts have been successful at gaining increasing support for the bill's passage, and it has more than 30 co-sponsors.

### War Tax Resisters Penalty Fund (WTRPF)

PO Box 25, North Manchester, IN 46962; (219)982-4277. WTRPF is a cooperative fund, founded in 1982, to assist war tax resisters who are burdened with IRS penalties and interest. This fund provides an excellent way for people who are not WTR's to support people who are.

### Additional Organizations And Information

Contact NWTRCC for a complete list of organizations, publications, and other resources concerned with war tax resistance.

## War Tax Resistance

### **National War Tax Resistance Coordinating Committee (NWTRCC)**

PO Box 150553, Brooklyn, NY 11215; (718)768-3420; (800) 269-7464  
NWTRCC is a national coalition of groups and individuals who work together to support, coordinate, and publicize war tax resistance efforts. The NWTRCC Coordinator can answer a variety of brief questions over the phone. If your question is more complex, or if you would like to talk with someone in depth about your situation, the NWTRCC Coordinator will refer you to a WTR contact person in your area. If you would like to be in touch with a WTR group, inquire about a NWTRCC affiliate near you. Contact NWTRCC to order any of the following resources:

### **War Tax Resistance: A Guide to Withholding Your Support From**

**The Military.** This book is the most comprehensive guide to WTR available. It includes philosophical and political discussions, information on the federal budget, a history of WTR, personal stories, information on WTR methods and consequences, a review of international WTR activities, ideas for organizing, and more. This essential reference is published by the War Resisters League.

**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.

**Practical War Tax Resistance Brochure Series.** This ongoing brochure series provides in-depth coverage of 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; etc.

**War Tax Resisters and The IRS.** This booklet provides a detailed outline of IRS practice and procedure pertinent to war tax resisters. It is a useful summary of basic information on IRS methods for detecting, investigating, penalizing, and collecting from WTR's. Outline also summarizes WTR options for responding to the IRS.

### **Lifestyle Reasons**

- To live more freely 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?

No. WTR has a long and vibrant historical tradition. Consider a few examples...

**Ancient Babylonia** - Public dissatisfaction with a war tax is documented as early as the Sumerian civilization (ca. 4000 BC).

**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.

**Quakers** - The history of Quakers in America (since their arrival in the mid 1600's) is filled with instances of individual and collective war tax resistance. The Quakers, the Mennonites, and the Brethren are the three “peace churches” which galvanized the role of WTR in American 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.”

**United States** - Ever since the American Revolution, war tax resistance has been practiced in the United States. However, 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?

**WTR is “Tax Protest”** - The U.S. government regards war tax resistance as a form of “tax protest.” Despite the unique characteristics of war tax resisters, the IRS and the Department of Justice do not distinguish WTR’s from other types of “tax protestors.” Specifically, WTR’s are not distinguished from: tax protestors who employ deceit and fraud to further selfish interests (e.g., bogus religious institutions created solely for personal tax benefits); tax protestors who make patently frivolous claims (e.g., claims based on plainly absurd or contrived misreading of the law); and tax protestors who use violent means (e.g., harassment or injury of IRS employees).

**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 “tax protestor” cases which have claimed constitutional protection of the right to free exercise of religion, the right to freedom of speech, the right against self-incrimination, and the right against unreasonable search and seizure. War tax resisters who intend to defend their actions on constitutional grounds face a solid body of judicial precedent which 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 solely on moral, religious, political, constitutional, conscientious, or similar grounds has consistently been regarded by the courts as “frivolous.” Frivolous cases are those that are lacking in sound legal basis, as judged by the courts. Frivolous cases are subject to dismissal and punishment.

**WTR is a Powerful Tactic Which Cannot Be Tolerated** - Perhaps the most telling insight into the government’s view on war tax resistance comes from a statement attributed to former U.S. Secretary of Defense 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.”

# 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):** 339 Lafayette Street, New York, NY 10012; (212)228-0450; [www.warresisters.org](http://www.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.

**Center For Defense Information (CDI):** 1779 Massachusetts Avenue, NW, Washington, DC 20036; (202)332-0600; [www.cdi.org](http://www.cdi.org). CDI is an independent monitor of the U.S. military. The organization publishes an annual “Military Almanac” packed with statistics about U.S. military forces and spending. CDI also publishes “Defense Monitor,” a highly regarded newsletter devoted to analyzing military spending, policies, and weapons systems.

**National Priorities Project:** 17 New South St., #302, Northampton, MA 01060; (413) 584-9556; [www.natprior.org](http://www.natprior.org); Analyzes the federal budget and offers citizen and community groups tools and resources to shape federal budget and policy priorities which promote social and economic justice. Links to other groups focused on budget issues and analysis.

## If One Does Not Want To Engage in WTR, What Complimentary Actions Can One Take?

**Lobby** - Write, visit, or phone your congressional representatives. Contact legislators and government officials who have the power to 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 for use in newspapers and magazines. Write an article or book for publication in print, or post your writings online. 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.

**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 (April 15th). Check the NWTRCC website for campaigns, actions, and ideas.

**Educate** - Share insights, concerns, and literature with your family, friends, and colleagues. Arrange informal discussions, workshops, and presentations.

**Support Resisters** - Provide moral and financial support to people who are currently resisting payment and collection of war taxes. Make donations to individual WTR's, to WTR support groups, or to the WTR Penalty Fund (see resource list). Sign onto the Appeal to Conscience on the War Resisters League website, [www.warresisters.org](http://www.warresisters.org).

**Support the WTR Movement** - Volunteer your time or financial support to NWTRCC or one of its affiliate organizations.

## What Are the Methods of War Tax Resistance?

There are a wide variety of methods useful for resisting the collection of war taxes, many of which are listed below. These methods vary significantly in regard to their popularity, their likely results, and their risks. Most of these methods are illegal. For more detailed information regarding any particular method, see the resources available from NWTRCC. For legal advice, contact a sympathetic lawyer. Most WTR's use one or more of the following methods:

### Legally Reduce or Eliminate Your Taxable Income

- Earn less money.
- Earn below the threshold for owing any tax.
- Take full advantage of all legal deductions, credits, exemptions, and loopholes.

### Reduce or Eliminate Withholding of Your Income

- Claim "Exempt" status on your IRS Form W-4, Employee's Withholding Allowance Certificate.
- Claim enough allowances on your Form W-4 to effectively eliminate withholding.
- 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, withholding is not required on ministers, most domestic workers, newspaper vendors, and certain agricultural workers.
- Become self-employed, and bypass the entire withholding process. (Note: The IRS has stringent standards for distinguishing employees from independent contractors. See IRS Pub. 15-A, Employer's Supplemental Tax Guide.)

### Report Less Taxable Income Than Legally Required

- Refrain from filing a tax return.
- File a tax return with insufficient information.
- File a tax return, claiming "war tax" deductions or credits.
- File a tax return, reporting only income that the IRS will be aware of via 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 barter that are off the books.

(continued)

### **Reduce or Eliminate Information You Voluntarily Provide to the IRS**

- Refrain from filing tax returns.
- Refrain from filing information returns.
- Refrain from submitting payments.
- Refrain from contacting the IRS directly 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, you can 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 income on IRS Form 1099.
- Do business off the books, in cash or via barter.
- Do not hold title to major assets such as land, buildings, vehicles, securities, etc.
- Reduce or eliminate use of your social security number.
- Reduce or eliminate participation in any state or federal programs.
- Reduce or eliminate registration with any state or federal agencies.

### **Reduce or Eliminate the Total 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 Payment of Federal Taxes Other Than Income Tax**

- Resist payment of telephone taxes. (This is a very simple and widely practiced method.)
- Resist payment of inheritance taxes.
- Resist payment of gift taxes.
- Resist payment of alcohol and tobacco taxes.
- Resist payment of transportation fuel taxes.

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

**Redirect Money to Meet Human Needs** - Most WTR's have no objection to contributing to the common good. WTR's merely object to being required to finance war and militarism which devastate the common good. Most WTR's redirect their resisted tax money in order to meet human needs in their local communities, around the country, and around the world. Specifically, WTR's contribute their resisted tax money to organizations that provide food, shelter, health care, and education to people in need. Resisted tax money is also contributed to organizations that work to prevent war, protect human rights, and promote justice. Some WTR's make their contributions as individuals. Other WTR's pool their resisted tax money together into "alternative funds" which award loans and grants to selected organizations. (A list of such funds is available from NWTRCC.)

**Save Money for Contending With the IRS** - Some WTR's 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 WTR's 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.

## Does a War Tax Resistance Movement Exist?

Yes, a WTR movement exists.

**International** - Organized WTR and peace tax campaigns are currently active in many countries, including: Australia, Belgium, Britain, Canada, France, Germany, Italy, Japan, the Netherlands, New Zealand, Norway, Spain, Sweden, Switzerland, and the United States. The first "International War Tax Resistance and Peace Tax Campaign Conference" was held in Germany in 1986, and it continues to meet biannually in different countries around the world. Conscience and Peace Tax International (<http://cpti.ws>) was organized out of these conferences.

**United States** - The number of WTR's in the US is not certain. The IRS has estimated that as many as 10,000,000 people who are legally obliged to file tax returns do not do so each year. One can reasonably expect that at least a small percentage of these non-filers are war tax resisters. In 1990, a NWTRCC survey estimated that there are as many 10,000 war tax resisters in the US. Regional, state, and local WTR groups are active across the country.

**National War Tax Resistance Coordinating Committee** - In 1982, NWTRCC was established to assist the WTR movement in the United States. NWTRCC is a national 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.

### Fully Exercise All Opportunities for Appeal

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

### Claim a "War Tax" Refund

- File IRS Form 1040X, Amended U.S. Individual Income Tax Return
- File IRS Form 843, Claim for Refund and Request for Abatement

### Resist as an Employer

- Refuse to pay corporate taxes.
- Hire WTR's and work with them to find mutually agreeable ways to reduce or eliminate their tax liabilities. (For example: overlook a WTR's 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 or 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

- Physically obstruct the seizure of property subject to collection.
- Physically retrieve property seized by the IRS.
- Physically 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 may:

- Seize money from your bank account. (The IRS typically pursues the most liquid and easily accessible assets first.)
- Require your employer to withhold and pay over a portion of your wages.
- Seize and auction off any significant assets you possess. (This method is used infrequently because it is a lengthy process and it is often not cost-effective for the IRS.)

**Criminal Penalties** - There is an extremely low risk that the IRS and the Department of Justice will attempt to prosecute you on felony or misdemeanor criminal charges. WTR's are rarely subject to criminal investigation. (We know of only one WTR in recent years who has been investigated, and that case was dropped.) Criminal prosecution of WTR's 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 engage in some form of war tax resistance, only about two dozen people are known to have gone to jail for WTR since World War II. Of these cases, the longest jail terms were 8-10 months.

**Employment Concerns** - You may have difficulty finding acceptable employment which 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 the amount of income necessary to sustain the lifestyle you desire.

**Personal Concerns** - The economic and lifestyle choices that war tax resistance may require might disrupt your family life and your social life. Also, some friends and family members may disagree with your actions, leading to friction in these relationships.

## What Are the Risks of PAYING War Taxes?

**Increased War** - War is intentional murder, torture, genocide, imprisonment, injustice, starvation, oppression, impoverishment, exile, and ecological devastation.

**Increased Militarism** - Militarism is a mindset that entices us to rely on violence, domination, and consumption in the pursuit of happiness. Militarism fosters violence, hatred, racism, sexism, homophobia, theft, poverty, and careless depletion of the earth's resources.

**Decreased Human Freedom** - War and militarism decrease human freedom by increasing government intervention in and restriction of the lives of individuals.

**Decreased Resources for Human Needs** - Military spending drains a vast portion of our resources away from our efforts to provide adequate health care, housing, food, employment, education, and environmental protection. Americans now spend approximately 50% of their tax dollars for military purposes. World military spending now equals the combined income of almost one-half of the world's population.

**Violation of International Law** - The Nuremberg Principles clearly state that any person who plans, prepares for, initiates, or wages war, 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.