When the IRS collects taxes owed, they often levy penalties and interest. The Penalty Fund reimburses resisters for penalties and interest collected. In providing this mutual support, the Penalty Fund members hope to sustain and expand war tax resistance as a form of conscientious objection to war.

The Fund has been in operation since 1982.

How to Contribute to the Fund

- Pay by secure credit card at: www.wtrpf.org
- Write a check made out to War Tax Resisters Penalty Fund and mail to:
  WTRPF, 1036 N. Niles Ave
  South Bend, IN 46617

Note: Donations to WTRPF are not tax deductible.

How to Join the Fund

Send us your name, street address and email address (if you would like to help us save stamps) by one of these methods:

- fill in the registration form at www.wtrpf.org
- e-mail: webmaster@nwtrcc.org
- U.S. mail: 1036 N. Niles Ave
  South Bend, IN 46617

We will add you to the list of supporters who are committed to pay a share of resisters’ penalties and interest.

See other side for more information on how the Fund works.

Who Administers the Fund?

The Fund is an affiliate of the National War Tax Resistance Coordinating Committee. It is governed by a steering committee:

- Shulamith Eagle (Vermont)
- Steve Leeds (California)
- Bill Ramsey (North Carolina)
- Peter Smith (Indiana)
- Shirley Whiteside (Colorado)

Contact us if you would like to serve.

How a War Tax Resister Can Request Assistance

Contact us by mail or email (see above) or call Peter Smith at 574-532-3720 and we will explain the simple application process. You do not need to be a member of the Penalty Fund before applying for aid, but we hope you will join afterward.

For more information
wtrpf.org
1036 N. Niles Ave · South Bend · IN 46617

In providing mutual support, Penalty Fund members hope to sustain and expand war tax resistance as a form of conscientious objection to war.

The WAR TAX RESISTERS PENALTY FUND is a way that people can directly assist war tax resisters.
Community of Supporters

Shulamith, a board member, says although she hasn’t needed the Fund, it helped give her the courage to resist for the first time, just knowing others had her back. Jazmyn says she once thought she might need the fund, but never did. “Being a contributor hinders the military machinery that seems to roll without interference.” Fran “appreciates the courage of WTRs” and is glad to help.

About three times a year, the WTRPF Board reviews requests from resisters against whom the IRS has already moved. Tax resisters are asked to provide documentation of the penalties and interest collected.

The amount requested is divided by the number of active names on the list of supporters to arrive at a “share.” A share is never more than $30; if penalties and interest add up to more than this amount per member, it is separated into more than one appeal. Some supporters can’t afford the full amount of a share; they pay what they can. Other members pay more than the requested amount. Spread out among all of us, we are able to send thousands of dollars to help war tax resisters continue to refuse to pay for war.

WTRPF Helps Resisters

Jon says, “Thanks to the support — material, emotional, intellectual, spiritual — of many activists, near and far, through the Penalty Fund, I feel that I am as firmly rooted in my resistance now as when I began way back in 1987.”

When Dave applied to WTRPF for help with the penalties and interest he was “surprised at the quick response. ... it allowed me to pay off the bank loan and refund my emergency fund. Since my wife and I moved to Kenya in 2007, we have lived below the taxable income. I am determined to continue resisting any federal taxes that I can.”

John says, “Since I am a full-time activist and writer, choosing between my job and conscientious refusal to pay for war would have been terribly difficult. So the Fund’s support was especially meaningful to me.”

Many Penalty Fund members say they aren’t in a position to be war tax resisters themselves at this time, but they strongly support the movement. So they very much appreciate the chance to use the fund to help those who are resisting.