

GETTING STARTED IN WAR TAX RESISTANCE



Thank you for your interest in war tax resistance. If you decide to register and resist, you will join a long line of courageous resisters, from Henry David Thoreau to the present. Many of us are angry and frustrated by the U.S. government's military actions around the world, and it often seems as if there is not much we can do about it. War tax resistance is a powerful way to resist the state and oppose its harmful actions. By conscientiously resisting taxes, you take a solid step towards refusing to be a part of the destruction. Our military can only harm people when citizens allow it. If enough of us **withhold from war and pay for peace**, we can stop the harm.

Purpose

This guide is designed to help you choose how to implement your tax resistance. We will be forthright on the consequences of disobeying the IRS—both positive and negative. We hope to give you confidence in your decision to move forward on war tax resistance and to let you know that the National War Tax Resistance Coordinating Committee (NWTRCC) network is available to support you.

How to Proceed

If you understand your motives for tax resistance, this can help you to begin: Is it a symbolic action, a statement of values, an act of disobedience, a way to redirect taxes for useful purposes, or another purpose? Once you are clear on your intent, this can help guide you through the choices you make.

Then there are five steps in becoming a war tax resister:

1. Decide what proportion of your taxes you will refuse. This decision will impact your further choices. Step 1 lists some options to consider.
2. Reduce the amount of federal tax money that is withheld from you during the year. See Step 2 for details. Make adjustments so that you owe money at the end of the tax year and can then choose to refuse.

Step 1 — Refusal Options

- **Refuse a small, symbolic token** amount, such as \$10, \$10.40, \$100, etc. This gets the IRS's attention, but with less chance of consequences. It's also simple.
- **Refuse a percentage** of your taxes equivalent to the percentage of the federal budget used for war/military purposes. This shows that you will not support that use. For example, you might reduce the tax you pay by:
 - 8% — the approximate proportion of income tax to be spent on the military occupations of Iraq and Afghanistan, or
 - 28% — the approximate proportion of income tax slated for current military expenses, or
 - 51% — the part spent on total military expenses.*(See the piechart at www.warresisters.org for these figures)*
- **Refuse all** of the federal tax — because the government will spend a portion of every tax dollar on war purposes.

Step 2 — Withholding Adjustments

If you have gotten a federal income tax refund in the past or anticipate one the next time you file, you cannot resist unless you make adjustments to your withholding or estimated taxes.

- **Salaried employees** can choose to increase the number of allowances on their W-4 form at any time in order to owe federal income taxes on April 15. You can take the form home and fill it out. You do not need to explain changes to your employer. For more information on allowances, IRS regulations and consequences, see www.nwtrcc.org/practical1.html or call to order a copy. You can restore the number of W-4 allowances to your original number at any time.
- **If you are self-employed**, and therefore don't use a W-4 form, you must adjust the amount of estimated taxes you pay quarterly in order to resist when you file.

Step 3 — How to File as a War Tax Resister*

- **TYPICAL PROCESS: File your Form 1040** on or before April 15, accompanied with a letter that explains your refusal to pay part (or all) of your taxes.
- **Fill out the form normally** per the IRS filing instructions. To avoid being considered a frivolous filer (an IRS category) and frivolous filing penalties, do not make extraneous claims or write your thoughts on the form. (Read the FAQ page on the War Tax Boycott website.)
- **War tax resistance is an act of conscience**, of civil disobedience. This campaign is about refusal to pay for war, not promoting tax evasion or challenging the constitutionality of taxation or war taxes.
- Carefully arrange your thoughts and include in your letter topics such as conscience, economic and moral consequences of war, nonviolence beliefs, misappropriation of public funds for harmful means, or where your redirected taxes are going.
- **Include your letter** with your 1040 filing. Do not staple it to the form.
- You may choose to **forward a copy** of the letter to local media, elected officials, peace groups, etc.
- **Do not expect any response** from the IRS to the letter.

**This guide is written for people who file and usually owe and pay some federal income taxes. Please see our website (www.nwtrcc.org) for information about living below the taxable income and nonfiling/noncooperation with the IRS.*

3. File your Form 1040 on or before April 15, including a letter to the IRS that explains why you chose to hold back some taxes. See Step 3.

4. Decide how you wish to redirect your refused taxes. There are many options, and Step 4 lists some of them.

5. Examine the risks and consequences for refusing to pay war tax. Some of them are potentially negative, and many are definitely positive. Step 5 provides you some information to help you understand the potential consequences of your action.

Further Help

If after reading this guide you have questions, there are many more resources available, including brochures, how-to flyers, booklets, and a complete 144-page book on war tax resistance. These resources are listed on the NWTRCC website (www.nwtrcc.org), along with many links to other war tax resistance information on the internet. If you still have questions and would like to talk with someone, please see the Contacts and Counselors page on our website or call for a referral to a counselor near you. We want to help you come to a good decision and, hopefully, to join with many others as we withhold money for war and pay for peace instead!

Step 4 — Redirecting Taxes

- War tax resistance is an act of conscience or noncooperation. While some may choose to set aside resisted taxes in case of an IRS collection, many resisters redirect some or all of refused taxes to a nonmilitary purpose.

Check www.wartaxboycott.org/redirection.htm for information about projects and alternative funds.

Pick a project of your own choosing.

Please report your redirection to NWTRCC so that we can publicize the total funds being redirected by April 15.

Step 5 — Consequences of Your WTR

- **IRS Response:** Most likely, the IRS will send you a series of computer-generated notices that list the balance due, possible penalties, and with interest charges.
- Potential **negative** consequences (if you continue to refuse to pay, after getting IRS notices):

The IRS has the power to collect from bank accounts and wages after sending a notice that says they “intend to levy.”

It is possible the IRS may not follow up at all if collection is difficult or the amount of money is not worth the effort. War tax resisters should be prepared, however, for the IRS to eventually take action.

Fear of the IRS and the uncertainty of consequences are common—but lessened with support from other resisters.

- Potential **positive** consequences:

If enough people refuse, an antiwar message will be heard by the government.

You may be satisfied in having acted in a time-honored manner, refusing cooperation with the military machine and helping direct funds towards positive purposes.

You may be satisfied in having brought your life into consonance with your moral values.

You may feel a sense of empowerment by taking concrete action against the harmful actions of the government.

In Conclusion

Thank you for considering this tax resistance action. You are in good company. War tax resistance is *not* a passive or unethical tax avoidance, but an act of conscience that everyone can take. The federal government *will* listen to us if enough of us refuse to pay war taxes. A tax revolt is one thing it fears.

“Let them march all they want,
as long as they pay their taxes.”

ALEXANDER HAIG
Sec. of State, 1982

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