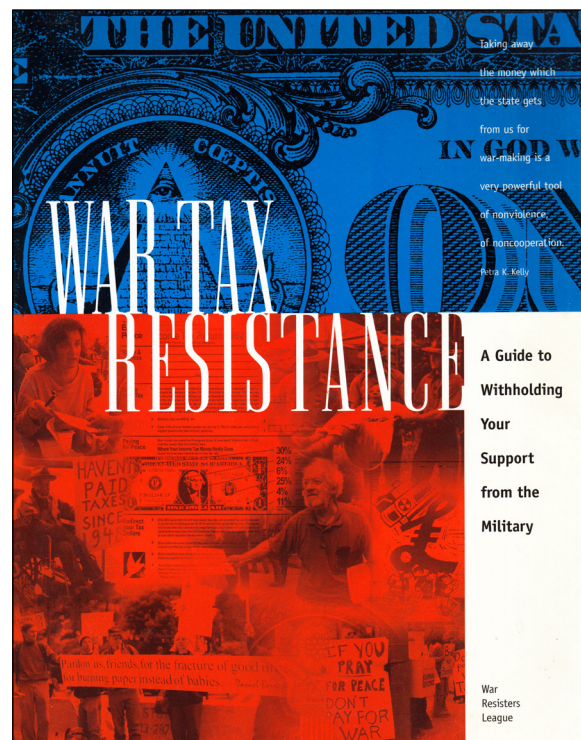


2023 WAR TAX RESISTANCE UPDATE

THE 5TH EDITION OF *WAR TAX RESISTANCE* was completed in February 2003! Overall it holds up well and is still a solid overview of the whys and hows of refusing to pay for war. This insert attempts to update the major changes over the last 20 years; we are not attempting to update every chart, budget number, flux in interest and penalty rates, or political issue. Readers can find the latest war tax resistance details at nwtrcc.org or through web searches.

War Resisters League is a part of the active network of war tax resisters/refusers with the National War Tax Resistance Coordinating Committee (NWTRCC), and much of our information comes from the stories of war tax resisters/refusers in this network.

The 5th edition of *War Tax Resistance* was published just before the U.S. invaded Iraq in March 2003. At that time we wrote



KEY UPDATES

- **Overhauled W-4 released in 2020.** The personal exemption was eliminated and the standard deduction is raised annually to the taxable level. In addition, tax rates were lowered, so salaried resisters should regularly review their W-4 and adjust withholding deductions as needed.
- **Frivolous penalty** was increased from \$500 to \$5,000 in 2007.
- **Passports** can be revoked or not renewed by the State Department for tax debts of more than \$59,000 when an IRS lien has been issued (as of Dec. 2023).
- **Private collection agencies** are assigned delinquent accounts with no active IRS collection. In 2023, three agencies are contracted by the IRS: CBE Group Inc., Coast Professional, Inc., and ConServe.
- **No prosecutions** of war tax resisters since 2013.
- **The most common IRS seizures** have been from Social Security checks, salaries, and bank accounts.
- **Military spending** totals over \$1 trillion each year.
- **Federal excise tax on telephone** calls is only on local landline service, not combined with a long distance plan.
- **Increased IRS priorities** include finding nonfilers (through employer-reported income), tracking down non-paying U.S. citizens living abroad, and shifting independent contractors into an employee status.
- **Scammers impersonating IRS** collection agents have bilked thousands of taxpayers out of millions of dollars. Beware.
- **An IRS "Lock-in Letter" tells employers** to lower W-4 deductions as a response to W-4 resistance (or any incorrect W-4). The IRS is alerted by matching reported income to end-of-year filing.

that Bush's war on terror "threatens to become a war without end" and that has, sadly, become reality. Even as U.S. involvement in the wars in Iraq and Afghanistan wound down over the years, both countries remain in chaos and the "war on terror" has spread through the middle east and into Asia and Africa. In fact, U.S. Special Forces troops have carried out "missions" in more than 135 countries in recent years. A lasting legacy of the Obama Administration is the dramatic increase in deadly drone strikes from Afghanistan to Yemen to Somalia, killing more than 3,700 people including civilians. Under President Trump airstrikes continued at an even faster rate and became more secretive as he rescinded guidelines on reporting civilian casualties. While the Biden administration has limited the use of drone strikes, they have not ended, and, like all Presidents no matter the party, the Pentagon budget keeps growing.

We have a lot of work to do to turn the priorities of this country from war to peace, which will not happen without constant struggle and a willingness to take risks. We hope this book provides encouragement for one such risk-taking tactic.

—RUTH BENN AND ED HEDEMAN

Read on for chapter by chapter updates and new information for war tax resisters and refusers

CHAPTER 1 - WHY RESIST WAR TAXES?

10 “GUNS OR BUTTER” CHART. See the “Trade Off’s” charts produced by National Priorities Project, nationalpriorities.org.

CHAPTER 3 - THE BUDGET AND WAR

HIDING THE COST OF MILITARISM: The Department of “Defense” has *never* passed a government audit. Despite receiving hundreds of billions in federal dollars annually, the department has never detailed its assets and liabilities in a given year. In addition, War Resisters League analyzes the federal budget each year, and over the past decade more military spending has crept into other departments, including most obviously Homeland Security, but also State, Treasury, Energy, Justice. The war on terror was funded for years by supplemental funding outside the Pentagon budget. A good source on the monetary costs of the war on terror is the Cost of War project at Brown University, watson.brown.edu/costsofwar.

18 Military spending percentages and budget charts — WRL analyzes the budget annually and posts the most recent “Where Your Income Taxes Really Go” pie chart at warresisters.org.

17-19 “War Taxes” — proposals come and go in Congress to create a tax explicitly earmarked for war, but the revenue and expense details in this book still reflect the current practices.

CHAPTER 4 - HOW TO RESIST

27-30 TELEPHONE TAX [and Quick Start box]

The 3% federal excise tax is now ***only on local-only telephone service***. It is **not** on long distance calls, “mixed use,” or flat rate service like cell phones and internet services.

In 2006, after losing several court cases brought by large corporations over the wording of the original excise tax bills having to do with taxing the “time and distance” of phone calls, the IRS was forced to drop the federal excise tax on long distance calling (including mixed use services, such as cell phones). Because the IRS took years to drop the tax after losing in court at least seven times, the government was forced to offer refunds to taxpayers on 2006 tax forms for three years of taxes paid, 2003-2005, but that option is long closed now. There are periodic legislative efforts to rescind the federal excise tax on local bills; contact your Congressperson for current information.

29 DEALING WITH DISCONNECTION THREATS

For those who maintain a landline for local phone service, there are still problems with phone companies carrying refused tax as a “balance due” and eventually threatening to cut off service. In a few cases they have done so. Phone tax refusers should keep after the company to credit the federal excise tax amount on a regular basis so that it does not accumulate.

See nwtrcc.org/programs-events/hang-up-on-war/ for tips when calling the company and updates on this topic.

29 FCC (end of box): Web address is www.fcc.gov. Click on “Consumer Complaints” for the phone service form.

30 References to Working Assets Long Distance are no

longer relevant with the end of the tax on long distance service in 2006.

31 INCOME TAX RESISTANCE

In this section there are references to income reported by employers on W-2 and 1099 forms. The IRS has also required third-party organizations (like PayPal, Venmo, Ebay) to issue taxpayers a 1099-K for accounts with at least 200 transactions and \$20,000 transacted. For 2023 tax filing an IRS plan to lower the requirement to transactions of \$600 and above takes effect.

“Warning note” about the frivolous filing penalty (2nd column): Fine was increased from \$500 to \$5,000 in 2007. All references to the frivolous filing or frivolous return penalty should be changed to \$5,000. See the FAQs on nwtrcc.org for lots more about frivolous penalties.

32 ARGUMENTS AGAINST NONFILING: The government is working hard to push everyone into the income reporting system. You must file to apply for health insurance under the Affordable Care Act and proof of filing is asked for on the federal college financial aid form (FAFSA), although low income resisters have found ways to get aid without filing. Some nonfilers have found that they could benefit from the Earned Income Tax Credit (EITC) for low- and moderate-income workers.

LIVING BELOW TAXABLE LEVEL (2023 figures)

\$13,850 for a single person

\$27,700, married filing jointly

\$13,850, married filing separately

\$20,800 Head of Household

Over 65 or blind add \$1,500 for a married taxpayer; \$1,850 for a single taxpayer

It is possible to make more than these amounts and legally not owe taxes by filing and taking advantage of all legal credits. Updates on taxable levels appear in each February/March issue of the National War Tax Resistance newsletter *More Than A Paycheck* at nwtrcc.org.

34-35 CONTROLLING WITHHOLDING

Employers are no longer required to send the IRS any individual’s W-4 claiming exempt or showing high deductions and credits. In 2005, the IRS announced they will make better use of information reported on W-2 statements and end-of-year filing. Employers must submit W-4s only on receipt of a written notice from the IRS. When the IRS suspects there is a serious under-withholding problem, they will notify the employer with a “lock-in” letter to withhold income tax from that employee at a more “appropriate” rate and with a maximum number of deductions stated. If a lock-in letter is received, the employee will be given a date by which to appeal or verify their deductions to the IRS. If the claim is not defended to the satisfaction of the IRS, the employer must begin withholding according to the IRS’s lock-in letter or face penalties. At this point an employee cannot submit a new W-4 to their employer, but must send it to the IRS for approval. An employer cannot decrease withholding for that individual unless notified by the IRS. Unless you are under scrutiny by the IRS or have received a lock-in letter, changes to W-4s are allowed anytime.

35 NO WITHHOLDING WAGE LIMITS CHART. The updated and complete table is published every year in IRS Publication 15-T. Employers have a copy or it can be found on the IRS website, [irs.gov/pub/irs-pdf/p15t.pdf](https://www.irs.gov/pub/irs-pdf/p15t.pdf).

36-37 The IRS changed the W-4 form in January 2020 from using “withholding allowances” to a simpler method. People now claim deductions that closely correspond to the deductions and tax credits taken on their tax return. The **CURRENT W-4 FORM** is posted on [irs.gov](https://www.irs.gov). If you are starting a job, you can read the form or download it and make your decision about deductions before your first day. Follow the instructions on the W-4 form worksheet to figure deductions and credits according to IRS regulations, then, to reduce or stop withholding for tax resistance claim additional deductions. Only by having tax due at the end of the year will you be able to resist some or all of the income tax.

38 W-4 EXEMPT: The employer is no longer required to send these forms to the IRS. See Important Change, pp. 34-35 above.

39 EMPLOYER REFUSES TO WITHHOLD: While there are many cases of this among “tax protester” employers, there are few instances in recent years in the WTR network. In December 2004, three members of a small religious community in New Jersey, Restored Israel of Yahweh, who ran a construction business and did not withhold for community members who did not want to pay for war, were convicted of conspiring to defraud the United States, attempted evasion of employment taxes, and failure to file personal income tax returns. Most charges were dropped on appeal in October 2007, but prison sentences were not reduced. The IRS seemed to go after these conscientious tax refusers because of the non-withholding in particular, which was reported to the IRS by an unhappy former member.

40 RESISTING OTHER TAXES: After the attacks on 9/11/2001, the government added some new excise taxes to airline travel that fund Homeland Security activities such as the TSA for airport security and border/immigration control. Thus, *some* of the airline taxes would be dispersed with federal funds and not transferred to a trust fund for non-security, aviation-related activities. Nevertheless, these taxes are still nearly impossible to refuse to pay except by choosing not to fly. NWTRCC has a webpage on airline and other excise taxes at [nwtrcc.org/resist/other-taxes](https://www.nwtrcc.org/resist/other-taxes).

CHAPTER 5 - AUDIT AND APPEALS

Taxpayers fear an IRS audit, but the number of individuals audited has dropped dramatically since 2010, and the audit process is most likely to be by mail. IRS staffing for in-person audits dropped by 40% over 10 years. However, of those audited nearly 50% were for families making less than \$25,000 and claiming the Earned Income Tax Credit (EITC), which often means filing an amended return slowing receipt of the credit by months.

42-43 All references to the “FRIVOLOUS RETURN PENALTY” should be adjusted to \$5,000 and not \$500. The IRS has lots of information on its website about positions identified as “frivolous” for purposes of the penalty under section 6702 of the federal tax code. They cite laws

and court cases for each position. One argument certain to generate a frivolous penalty is to claim exemption from paying taxes. The penalty can apply to a frivolous tax return or submitting to the IRS a frivolous request for a due process hearing, application for an installment agreement, offer-in-compromise, or similar IRS contact. See Frequently Asked Questions at [nwtrcc.org](https://www.nwtrcc.org) for updates.

46 RELIGIOUS FREEDOM RESTORATION ACT: Priscilla Adams continued to refuse to pay for war. In June 2009 the IRS sent a levy to her employer, Philadelphia Yearly Meeting, for \$29,000. At that time they chose not to honor the levy. She has since left that job.

47 NINTH AMENDMENT: In a 2005 case that Daniel Jenkins took to Tax Court he said: “I will attempt to use the 9th Amendment and will identify the accommodation of religious conscience in the New York state constitution of 1777 as a right ‘retained by the people.’” Tax Court made a summary judgment against him and imposed a \$5,000 frivolous penalty for bringing a case to court with arguments that had been rejected in the past. Daniel appealed to the Federal Second Circuit Court of Appeals in New York City, and the case was heard on February 22, 2007—with many supporters in attendance. The Appeals court upheld the Tax Court ruling, and although it acknowledged that the Jenkins 9th Amendment claim was “arguably novel” it did not remove the \$5,000 frivolous penalty.

Conscience and Peace Tax International (CPTI) includes court case documents from around the world on their website, [cpti.ws](https://www.cpti.ws).

CHAPTER 6 - COLLECTION PROCESS

A general warning: Watch out for both tax “help” scams and for scammers who impersonate IRS workers. The tax “help” companies are often fly-by-night operations that will likely cost you more than if you settled with the IRS directly. Second, the IRS has been plagued by the impersonation scammers. See [irs.gov/newsroom/tax-scams-consumer-alerts](https://www.irs.gov/newsroom/tax-scams-consumer-alerts) for details, and take note: the IRS doesn’t initiate contact with taxpayers by email, text messages or social media channels to request personal or financial information. Agents do not collect money in person. Most IRS contact is through regular mail.

51 POSSIBLE PENALTIES CHART

CIVIL PENALTIES: “Filing a ‘frivolous’ tax return” went from \$500 to \$5,000.

Additions: **Understatement of Taxes** - 20% of tax understated if the understatement amount exceeds the greater of 10% or \$5,000 of total tax that should have been shown (IR Code 6662).

Erroneous Claim for Refund or Credit, enacted in 2007, the penalty applies if you submit a claim for refund or credit of income tax for an excessive amount and a reasonable cause does not apply. The penalty is an amount equal to 20 percent of the excessive amount. (IR Code 6676)

CRIMINAL PENALTIES Willful failure to file and willful failure to pay jail terms increased to up to 5 years. (IR Code 7203). Dollar amounts and other potential sentences appear to be unchanged.

52 APPEALS: (top) Note that the IRS does not consider appeals when people present arguments that the IRS

considers frivolous, such as refusing to pay for war. Generally they will refuse to meet with you if you mention such arguments. Regulations allow for the \$5,000 penalty to be applied to requests for a collection due process hearing or application for an installment agreement, offer-in-compromise, or Taxpayer Assistance Order if based on frivolous arguments. However, war tax resisters who have arguments about numerical differences, IRS notices not received, improper application of fines and penalties should not be discouraged from contacting the IRS.

52-53 BANKACCOUNT LEVY: To find sources of income, IRS collection officers can retrieve from a bank copies of checks deposited by a WTR. In 2008 the clients, large and small, of a self-employed WTR received levies based on the information from the checks. The IRS can also ask employers for copies of paychecks written to you to find your bank. Note that the WTR network has recorded few such levies since 2019, although it is a fairly easy form of collection for the IRS and may escalate anytime.

53 LEVY OF WAGES OR SALARY: Independent contractors should note that their clients who receive an IRS levy for you often think that it is a standing (or continuing) levy. That interpretation is wrong. Ask to see a complete copy of the levy (the company's copy) and read the fine print, then show it to the your client; these levies are not continuous — *they are good only for the amount your client owed you at the time the levy was received.* This has not changed. For independent contractors, the IRS must send a new levy for each collection.

53 AMOUNT EXEMPT FROM LEVY: See IRS Publication 1494, updated annually, at irs.gov. In 2023: Single and married filing separately, weekly payroll — \$266.35 plus \$90.38 for each dependent; married filing jointly, weekly payroll — \$532.69 plus \$90.38 for each dependent.

54 WHAT CAN BE SEIZED: For resisters who collect Social Security and have a tax debt (or any federal debt including student loans), the Federal Payment Levy Program allowing seizure of 15% of each payment is a real risk. These levies were fairly common until the Covid-19 pandemic when they seem to have been suspended. However, it is likely that they will pick up again. Only one WTR has ever had 100% of their Social Security payment taken, which coincided with a collection agent actively working on her case. Retirement and investment accounts are subject to seizure, experienced by a few WTRs over the last decade.

WHAT USUALLY CAN'T BE SEIZED: These items have not changed significantly although in 2023 the aggregate value of books and tools of trade cannot exceed \$5,000; for personal property the aggregate value cannot exceed \$8,000. The primary residence exemption remains at \$5,000.

55 IRS AGENTS OUT OF CONTROL: Between budget cuts and the Covid-19 pandemic, the IRS fell seriously behind in processing returns and collection efforts. In 2023 they are slowly catching up, but throughout the WTR network levies and seizures have been low in numbers. A strong conservative lobby in Congress has limited increased funding to the IRS, which also announced in July 2023 that agents will no longer make surprise visits to homes or businesses except in “unique” cases with more than \$100,000 in tax due.

In about 2006, the IRS prioritized investigations of pro-

motors of “Abusive Tax Avoidance Transactions (ATAT).” In 2008, NWTRCC was investigated by an ATAT agent but no action was taken against the organization. Groups with constitutional arguments that suggest the income tax is not legal or offer questionable methods to file with zero taxes due fared worse. We The People/Give Me Liberty was forced by court order to remove publications from their website, and many of these “promoters” have been jailed. As opposed to a war tax resistance counselor’s non-directive counseling and clear warnings of consequences of tax refusal, many of these groups sell services or packets that tell people “they don’t have to pay.” The IRS consistently wins against these arguments in court unless some other technical argument comes into play. ATAT has been transformed at the IRS to the Office of Promoter Investigations (OPI).

BOX: IRS COLLECTIONS ACTIONS

returns filed - 166 million (2022)

delinquent accounts - 9 - 10 million (2022)

liens filed - 291,081 (2020)

salary/bank levies - 396,269 (2020)

seizures - 77 (2020)

Figures from trac.syr.edu/tracirs & IRS statistics

57 ORDERS TO SHOW CAUSE: Since 2012, no updates or new cases are known to us within the WTR network.

57-58 CRIMINAL COURT & JAIL

Restored Israel of Yahweh (see p. 39 above) was a small, unaffiliated, Bible study religious society in southern New Jersey, which had a long history of refusing to support war and military taxes based on their religious beliefs. Community members **Kevin McKee** and **Joe Donato**, owners of McKee-Donato Construction Company, served 24- and 27-month sentences in prison and halfway houses in 2006-2007, and occasional bookkeeper **Inge Donato** served 6 months in federal prison in 2005-06. In particular they were singled out for failing to withhold and pay over the employment tax at their construction company for employees who were fellow members of the Restored Israel of Yahweh. (They did withhold for nonmember employees.) In October 2007 the U.S. Court of Appeals for the Third Circuit overturned 12 convictions against McKee and Donato on technical grounds and sent those counts back for a new trial (which was not requested by prosecutors). The court also vacated two charges against Inge Donato, ruling that she be acquitted. A single conspiracy count against the three defendants was upheld. The court did not consider the defendant’s religious objections to paying for war. The sentences were not reduced.

The case of radical criminal defense attorney **Tony Serra** also defies IRS practices among war tax resisters. In 2006-2007, Serra spent nine months in Lompoc Federal Penitentiary in California for “willful failure to pay” federal income taxes—an extremely rare consequence of refusing to pay taxes for political reasons. He was released in March 2007, with an order to pay back taxes. Twice before, in 1974 and 1986, Serra had been convicted because of his war tax resistance. In 1974 the government decided to prosecute Serra. 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 of “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 the 2006 case he was also ordered to pay a \$100,000 fine, but Serra lives on an “informal vow of poverty.” From his practice he says, “I take what I need and give the rest to my pro bono cases” (70 to 80 percent is his ideal). Why did the government go after Serra, and why the unusual charges? In part, he often didn’t bother to file, and those years when he did file, he didn’t pay. Second, he doesn’t respond to notices he gets from the IRS. Just tosses them away. Generally, he is defiant of government authority, so perhaps he just annoyed them too much. In 2023, Serra, at age 88, is still a practicing lawyer in California.

Following a four-year IRS investigation, Maine war tax resister **Frank Donnelly** was indicted in 2009 for tax evasion, a rare occurrence in the war tax resistance network. On November 23, 2009, Donnelly pled guilty in U.S. District Court in Bangor, Maine, to “lying on my gross receipts.” The two-count plea, for the years 2003 and 2004, resulted in a prison sentence of one year and one day for Donnelly. He spent six months in the federal prison camp in Estill, South Carolina, and six months in a halfway house in Portland, Maine. He was also required to file his taxes for missing years and had one year probation. After his sentencing, Donnelly said he wished he had been more transparent in his war tax resistance. “Don’t do it the way I did it,” he says. Donnelly thinks the government may have seen him as a big fish. By his own accounts, he says he owes the government less than \$30,000 in back taxes for years when he bought and resold lobsters for a living. He became an activist following a stint in the Army reserves in 1966, was court-martialed, and spent four months in a military stockade in 1971 for refusing to wear his uniform after becoming a conscientious objector during the Vietnam War.

Film editor and artist **Carlos Steward** was indicted by a Grand Jury on charges of tax evasion and providing false statements. The case began early in 2009, and in Feb. 2010 Steward pleaded guilty to filing false income tax returns for 2002 and 2003 and failing to file returns for 2000 and 2001. On June 30, 2010, he was sentenced in federal court in Charleston, West Virginia, to two years in prison. He entered the federal prison camp in Montgomery, Alabama, on Aug. 7, 2010, and was released to a halfway house near his home Dec. 1, 2011. Coincidentally but unrelated to his case, Steward was the editor for NWTRCC’s film *Death and Taxes*. After his sentencing, Steward said, “Not being aware of war tax resistance is a detriment for people trying to do the right thing but not knowing how to do it. I also learned the importance of being transparent about your resistance.”

In a plea agreement with the federal government signed May 13, 2013, in the U.S. District Court for the Northern District of New York, **Dr. Joseph Olejak**, a chiropractor in upstate New York, pled guilty to felony tax evasion and agreed to an assessment and restitution for taxes for years 1994-2008. In October 2013, the judge sentenced him to 26 weekends in the Columbia County (NY) Jail and 200 hours of community service, a sentence which he fulfilled. He wrote about his weekends in the county jail in *Friends Journal*. Olejak had resisted on

impulse without seeking guidance, which led to the serious tax charges. As he later said, he had “good intentions, but maybe not the best execution strategy.” NWTRCC had not known of Dr. Olejak until December 2013, when the news circulated about his jail sentence. In the course of his refusal he became a Quaker and received support from the area Quaker community.

These are the last cases resulting in prison sentences of people connected to the war tax resistance network.

58 HARASSMENT Cuts in the IRS budget since about 2010 have led to understaffing. Collection has relied more on computer-generated notices than individuals getting personal attention from IRS agents, thus, less opportunity for harassment.

Homeland Security Act (col. 2). This act did not seem to effect war tax resisters in particular, certainly not more than any other activists. Non-citizens face an increased danger of deportation if non-filing or tax debt issues come to light.

58 OTHER CONSIDERATIONS, Professional Licensing. In 2008 the state of Massachusetts forced **Tom Wilson** to permanently close his dental practice in Shelburne Falls, 21 years after the state took away his license related to nonpayment of state taxes. The Board of Registration in Dentistry acts on specific complaints, and it may be political reasons that finally brought such a complaint about Tom from a nearby oral surgeon. One day two inspectors showed up at Tom’s office to look for his license, take pictures, and inspect his equipment. Tom was 75 at the time and philosophical about closing the door on his professional life — with no regrets about his choices. “People ask if war tax resistance changes anything. I can’t say that, but it’s helped me put up with what we have to put up with in this country.”

In 2015, the state of New York revoked the professional license of chiropractor Joseph Olejak, mentioned above, after his conviction on felony tax evasion. In 2019, after serving his sentence, Olejak received a Certificate of Relief from Corrections allowing him to reapply. He chose to stay out of the system that could take the license away again.

59 PASSPORT AND GREEN CARD APPLICATIONS. **Passports** can be revoked or not renewed by the State Department for tax debts of more than \$59,000 (adjusted yearly for inflation). The IRS must have filed a Notice of Federal Tax Lien and all administrative remedies under the law (such as levies) have lapsed or been exhausted. If an individual has an active payment plan with the IRS, the passport should be allowed.

CHAPTER 7 - RESISTING COLLECTION

61 IRS ALREADY HAS YOUR MONEY

- File an amended return: this can lead to further penalties if the refund claimed is not for “reasonable cause” as per IRS rules.

IRS ABOUT TO LEVY BANK ACCOUNT

- Leave a small amount in a bank account the IRS knows about. Sometimes a successful collection of any size seems to keep the IRS satisfied indefinitely. In one case, the IRS levied an account with a low balance, which covered the bank’s service charge and the IRS got nothing.

- Beware of using a partner or friend’s account regularly

to hold funds or pass checks through, especially if the IRS seems to be stepping up collection efforts. The partner of one WTR had his account seized because the WTR had used it over the years, even though at the time of the IRS seizure the WTR had no funds in the account. In this instance the IRS collection officer put an unusual amount of time into investigating the WTR, collecting copies of checks from known bank accounts or employers, connecting those to other bank accounts, and going after everything he could find. The IRS said the tax debt was about \$30,000.

63 IRS ABOUT TO SEIZE PROPERTY

While it is wise to be aware that this can happen, property seizures (houses, cars) are rare in general with none reported in the WTR network since the late 1990s.

CHAPTER 8 - ALTERNATIVE FUNDS

These funds remain a valuable model for support for resisters and community although the number of funds has declined over the years. In 2019 the Mennonite Church USA passed a proposal from resisters with 1040forpeace.org and established the Church Peace Tax Fund, which takes resisted taxes or donations and funds educational programs that promote peace, gives grants to a young person and a faith leader working for peace, and more.

The National War Tax Resistance Coordinating Committee maintains a list of alternative funds on its website at nwtrcc.org/resist/redirection, or call the office at 800-269-7464.

CHAPTER 9 - HISTORY

79 WAR ON TERRORISM: Huge worldwide demonstrations against war preceded the March 19, 2003, invasion of Iraq by the Bush administration. The invasion sparked new interest and participation in war tax resistance. Author and activist Julia Butterfly Hill publicly refused to pay \$150,000 in federal income taxes from a legal settlement, which drew widespread attention. A July 2007 Associated Press (AP) article, “Fed Up With War, Some Won’t Pay Taxes” by John Christoffersen was widely circulated and brought significant attention to WTR. The Iraq Pledge of Resistance initiated a new Hang Up On War phone tax campaign, and NWTRCC launched a War Tax Boycott campaign in 2007 that resulted in tax redirection of over \$400,000 to humanitarian programs, including medical aid for Katrina survivors and support for Iraqi refugees in Jordan. In 2008 Code Pink launched “Don’t Buy Bush’s War,” seeking a goal of 100,000 pledges leading to a mass withholding of a portion of taxes. The goal was not reached, but the website broadened outreach about war tax resistance and included powerful comments by signers.

Barack Obama’s election in November 2008 as the “peace candidate” raised expectations the war on terror would wind down rapidly. However, as Obama gradually withdrew U.S. troops from Iraq he transferred them to the Afghanistan, increased drone bombing attacks and CIA interference in Pakistan and parts of Africa, and increased spending on nuclear weapons.

In the fall of 2011 the Occupy Wall Street movement sprang up, demonstrating that thousands of people are fed up with economic inequality and willing to put their bodies

on the line for change. One offshoot of OWS was the Strike Debt campaign, and their *Operations Manual*, which includes a chapter on tax debt, can be read at strikedebt.org/drom. Mass civil disobedience is used frequently by climate change and Black Lives Matter activists. Militarization of the police and ending war and war spending is a message that is included in many of protests. While war tax resistance is still a lesser known or used tactic, the November 2016 election of Donald Trump brought new attention to tax resistance. The widespread anger at his platform and policies and because he refused to release his tax forms put a spotlight on taxes. On February 15, 2017, the internationally read *Guardian* newspaper published an article, “We will not pay: the Americans withholding their taxes to fight Trump,” that brought the most attention to NWTRCC and war tax resistance in years. On April 15, 2017, angry taxpayers called for a Tax March that grew to 180 marches across the country, demanding Trump release his taxes but including hundreds of signs demanding an end to war spending too. War tax resistance workshops, inquiries, and ideas for new campaigns surged for about a year, but the endless chaos of the Trump years seemed to wear down new activists.

President Joe Biden withdrew troops from Afghanistan and combat troops from Iraq in 2021, although in 2023 there are still over 2,000 U.S. troops stationed in Iraq. The Taliban returned to power in Afghanistan despite the U.S. invasion’s goal in 2001 to bring democracy to the people of Afghanistan. The disastrous results of the war on terror in the region include at least one million dead from violence, and many more from malnutrition, destroyed infrastructure, forced migration, etc. See watson.brown.edu/costsofwar. President Biden continues to increase the Pentagon budget while the world burns and drowns in a climate crisis that can only lead to ongoing and multiplying disasters. Russia has threatened to use nuclear weapons against Ukraine, but rather than rush to negotiate an end to the war the U.S. sends more weapons to Ukraine. The U.S. war on terror has spread to Africa and parts of Asia, and the U.S. has troops deployed in at least 159 countries with more than 700 bases around the world.

U.S. taxpayers for decades to come will be paying the costs of the war on terror and the annual trillion-dollar military budget. In the midst of all this, the war tax resistance network maintains a steady if not expanding presence. War Resisters League reached its 100th anniversary in 2023, and NWTRCC surpassed its 40th anniversary, which can be marked as a successes for any antiwar organization.

A history section is under “Resources” at nwtrcc.org.

CHAPTER 10 - GLOBAL

Many contacts and groups have changed. See the website of Conscience and Peace Tax International, cpti.ws, to stay up-to-date on groups around the world that support war tax resisters and work for legislation in their countries to allow for a special fund for conscientious objectors to paying for war. The website also includes court documents from cases in many countries, announcements about and reports from international conferences, conscientious objection activity at the U.N., and more.

81 Britain: The Peace Tax Seven began a series of legal

challenges in 2004 seeking a change of current British tax policy regarding conscientious objection to paying for preparations for war. Their case was based on Article 9 of the European Convention on Human Rights, which protects the right to freedom of thought, conscience, and religion. The Human Rights Act 1998 came into force in Britain in 2000 and opened the door for this effort. After losing in British courts they were referred to the European Court in Strasbourg. In February 2009, the European Court refused to consider the Peace Tax Seven's application. For details see their website, peacetaxseven.com or their court papers at cpti.ws.

CHAPTER 11 - PERSONAL HISTORIES

96 Juanita Nelson lived on at The Bean Patch until the last years of her life when getting to the outhouse and keeping the woodstove going got to be too much. Friends among the community of war tax resisters in Western Massachusetts brought her into their homes and helped her continue to participate in meetings and protests. She died in March 2015 at age 91.

109 Tom Wilson (see note for p. 58) died at age 85 in 2018.

Excluding the remarkable resisters who have died, nearly all the others profiled in this chapter are still active resisters with continuing stories. Read profiles of current resisters here: nwtrcc.org/topics/profiles.

CHAPTER 12 - RESISTANCE ACTIONS

Since this book was written, the campaigns on page 120 have folded, but WTRs are still involved in all the types of actions described, either individually or as part of coalitions. Tax day is still a great time to get out and be active with other war tax resisters and activists working to cut the Pentagon budget.

CHAPTER. 13 - OTHER TAX RESISTERS

123 *America: Freedom to Fascism* is a 2006 film from a (more or less) libertarian perspective, which alleges among a variety of claims that income tax is illegal. It can be watched on the internet and has a strong following. There are many critiques of the film that will turn up in a web search also.

On April 15, 2009, "Tea Party" rallies were held around the country. Given a boost by Fox TV, thousands turned out with a general platform opposing "big government" and general suspicion of the IRS. The Tea Party movement with support in Congress can probably be given some credit for cuts in the IRS budget. In 2011, Occupy Wall Street took some of the Tea Party thunder, but Trump's election made a reality of many of the policies the Tea Party movement pushed for.

CHAPTER 14 - CAMPAIGNS AND LEGAL

128 Religious Freedom Peace Tax Fund: The campaign continues. This chapter was written by Marian Franz, who served as Executive Director of the National Campaign for a Peace Tax Fund for 24 years. She died of cancer in 2006.

"They kill twice. First, they directly enable war... Particularly paying for weapons. Second, taxes allocated for war represent a distortion of priorities. Money is taken away from the important work of healing and is spent to destroy and kill."

—MARIAN FRANZ *on war taxes*

128 War Tax Resisters Penalty Fund is active and accepting requests for support. WTRPF is now located at 1036 N. Niles Ave., South Bend, IN 46617. See the website for updated information: wtrpf.org.

One Million Taxpayers for Peace is no longer an active campaign, but in 2010 war tax resisters in Lancaster, Pennsylvania, launched 1040forpeace.org, a similar campaign that is still active in 2023.

CHAPTER 15 - CONDUCTING A SESSION

ADDITIONAL RESOURCES: The introductory, 30-minute film, *Death and Taxes*, was made in 2010, but you may still find it a good opener for a workshop (see Resources below).

NWTRCC also offers introductory webinars and virtual workshops and counselors' training. Recordings can be found on NWTRCC's YouTube channel. Watch the website for upcoming programs.

CHAPTER 16 - NATIONAL NETWORK

NWTRCC celebrated its 40th anniversary in 2022!

132 Telephone Tax Resistance (see Chapter 4, above) is a less active campaign as the tax is limited to local service. See nwtrcc.org/programs-events/hang-up-on-war or call for the latest brochure.

133 The NWTRCC office is now at Box 5616, Milwaukee, WI 53205, and can always be found at nwtrcc.org or by calling (800) 269-7464.

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Brochures and Flyers

NACC has folded, but many of the other brochures and flyers are still available. See websites or contact groups for updated resource lists.

Packets and Booklets

NWTRCC has 2 more "Practicals" available: #7, Health Care and Income Security; #8, Relationships and WTR

Books and Handbooks

Contact the organization or search online:

War No More: Three Centuries of American Antiwar and Peace Writing (2016, 868 pp, Library of America) edited by Lawrence Rosenwald. Essays, letters, speeches, memoirs, songs, poems, cartoons, leaflets, stories, and other works by nearly 150 writers, including war tax resisters, from the colonial era to the present.

The Tax Dilemma: Praying for Peace, Paying for War (2006, 218 pp, Wipf and Stock) by Donald Kaufman. An exploration of the moral implications for persons conscientiously opposed to paying for war, tracing biblical and historical precedents, and possible responses.

What Belongs to Caesar? A Discussion on the Christian's Response to Payment of War Taxes (2006, 128 pp, Wipf and Stock) by Donald Kaufman. An examination of the history of taxation (both ancient and modern) and biblical passages like "Render to Caesar," often used to justify an unquestioning obedience to governmental demands.

Persistent Voice: Marian Franz and Conscientious Objection to Military Taxation (2009, 211 pp, NWTRCC store) edited by David Bassett, Steve Ratzlaff and Tim Godshall. A collection of essays by Marian Franz written during her 24 years as Executive Director of the National Campaign for a Peace Tax Fund. Includes six essays on related topics by colleagues. (NWTRCC store)

Picket Line Press, sniggle.net/TPL/index5.php:

99 Tactics of Successful Tax Resistance Campaigns (2014, 312 pp, Picket Line Press) Author David Gross pulls together examples from the history of tax resistance campaigns to highlight tactics that can be used today.

We Won't Pay! A Tax Resistance Reader (2008, 496 pp, Picket Line Press) by David M. Gross. Writings from over 2,000 years of tax resisters and tax resistance campaigns, covering both tax resistance as an act of individual conscience and revenue refusal as a technique of nonviolent resistance.

Against War and War Taxes: Quaker Arguments for War Tax Refusal (2009, 94 pp, Picket Line Press) by David M. Gross. Classic Quaker arguments why Christians should neither fight in wars nor pay others to fight in their place by paying taxes that sustain the military.

American Quaker War Tax Resistance from the 17th Through the 19th Centuries (2008, 500 pp, Picket Line Press) by David Gross. A documentary history of war tax resistance in the Society of Friends in America from the 17th through the 19th century.

Newsletters

More Than a Paycheck is still available, both online and by subscription, for \$25/year. The other newsletters are available in archives but no longer published.

Audio-Visual

Death and Taxes (2010, DVD), 30-minute introductory film about war tax resistance, with comments from 28 resisters on their whys, hows, risks, fears, hopes of refusing to pay for war. Watch online at nwtrcc.org/war-tax-resistance-resources. For more details and to order, contact NWTRCC or WRL. Cost: \$2 (or see websites for sales).

Federal and Military Budget Analyses

Center for Defense Information is now part of the Project on Government Oversight, pogo.org/center-for-defense-information

Council for Livable World no longer does the type of analysis we referred to in the 2003 edition

National Priorities Project, nationalpriorities.org

Addresses

NACC no longer exists.

NWTRCC, Box 5616, Milwaukee, WI 53205, (800) 269-7464, Email: nwtrcc@nwtrcc.org, Web: nwtrcc.org

WRL, 30 E. 125 St. #229, New York, NY 10035, (212) 228-0450, warresisters.org

WTR NETWORK

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An updated list is on the NWTRCC website:

nwtrcc.org/resist/contacts-counselors

or contact the office, (800) 269-7464, nwtrcc@nwtrcc.org.

*Thanks to NWTRCC Coordinator
Lincoln Rice for additions and corrections*



WAR RESISTERS LEAGUE • 30 E. 125 St. #229, New York, NY 10035 • warresisters.org

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