

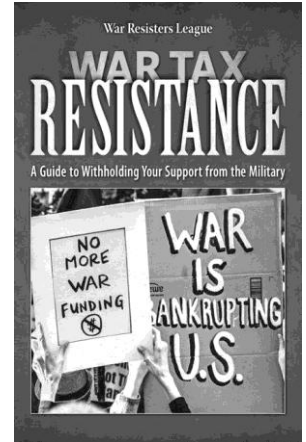
WAR TAX RESISTANCE

A Guide to Withholding Your Support from the Military

Corrections for 2025 6th Print Edition

March 15, 2026

The 6th Edition of War Tax Resistance was published just as the Trump administration came into power, heralding an uncertain future for the IRS and taxation. Trump himself says he wants to simplify the tax system, cut taxes, abolish the IRS and replace it with an “External Revenue Service.” (Tariffs are part of that plan). The so-called Department of Government Efficiency (DOGE) made immediate staff cuts to the IRS, an agency that was already struggling under years of budget cuts. Time will tell whether they can carry out debt collection as currently presented in this book. Trump’s so-called Big Beautiful Bill included changes to some specific dollar figures in the print edition listed here. We will continue to add updates and corrections on this page.



Page 33, Living Below Taxable Level, the Trump budget bill changed the standard deduction figures for tax year 2026 (they are adjusted every year):

For tax year 2026 you do not owe Federal income taxes if your “adjusted gross income” is below

- \$16,100 for a single person
- \$16,100 for married filing separately
- \$32,200 for married filing jointly
- \$24,150 for Head of Household
- \$31,500 for Qualified Surviving Spouse (see IRS for criteria)

Over 65 or blind add \$2,050 for a single taxpayer, \$1,650 for each married taxpayer. **In addition**, for tax years 2025-2028, the Trump administration's budget bill added a \$6,000 per individual senior deduction, \$12,000 for a married couple if both qualify. This additional deduction begins to phase out for incomes over \$75,000 (single) and \$150,000 (joint filers).

For 2026, note also the option for a \$1,000 charitable deduction even if you do not itemize. Donations must be by cash, check or credit card to 501(c)3 nonprofits. Be sure to read the 1040 instructions for details.

Page 40, BOX - A FORMULA FOR W-4 RESISTANCE FOR 2026

- SINGLE PERSON RESISTING 50% without children or other deductions and credits.
- One job with annual wages = \$40,000.
- Single person “standard deduction” = \$16,100.
- Total legal deductions = \$16,100
- (This number is not put on the form, but automatic when you mark “Single”)
- To calculate your ESTIMATED TAXABLE INCOME, subtract that amount from your annual wages (\$40,000 – \$16,100) = \$23,900
- Halve the taxable income to resist 50%: \$ 23,900 × .50 = \$11,950.
- Make adjustments if you are adding in any pre-tax deductions and credits.
- Put \$11,950 or the total on DEDUCTIONS LINE 4(B).
- To resist 100%, put \$23,900 on DEDUCTIONS LINE 4(B).

Page 41, column 1, last paragraph, 2nd line:

\$600 has been raised to \$2,000 beginning in tax years 2026. That threshold will be adjusted for inflation and increase each year. This is a major change by the Trump administration's budget bill as the level had been \$600 for decades.

2nd column, 3rd paragraph begins "Of note to GIG WORKERS...", 2nd to last sentence:

Change \$2,500 to \$20,000 and add "and over 200 transactions" must be reported. Delete the last sentence; the threshold does not drop to the \$600 level. (These are also changes in the 2025 Trump budget bill.)

Page 42, 1st column, "NON-WITHHELD LABOR", 10th sentence:

Note that, as above, the \$600 threshold for employers to report earnings rises to \$2,000 in 2026 and increases each year adjusted for inflation. Thus, in 2026 and beyond self-employed income under \$2,000 will not be reported on a 1099.

Page 43, 1st column, paragraph begins "Organizations cooperating with...", 6th line:

\$600 threshold rises to \$2,000 in 2026 with adjustments for inflation thereafter.

The latest updates to

War Tax Resistance:
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can be found here:



.... or by going to warresisters.org/corrections-for-2025-6th-edition/

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We will continue to post updates as needed at least annually.