

# Introduction



The National War Tax Resistance Coordinating Committee (NWTRCC) is a coalition of groups across the U.S. that has worked for 39 years to support people who refuse to pay taxes for war and violence.

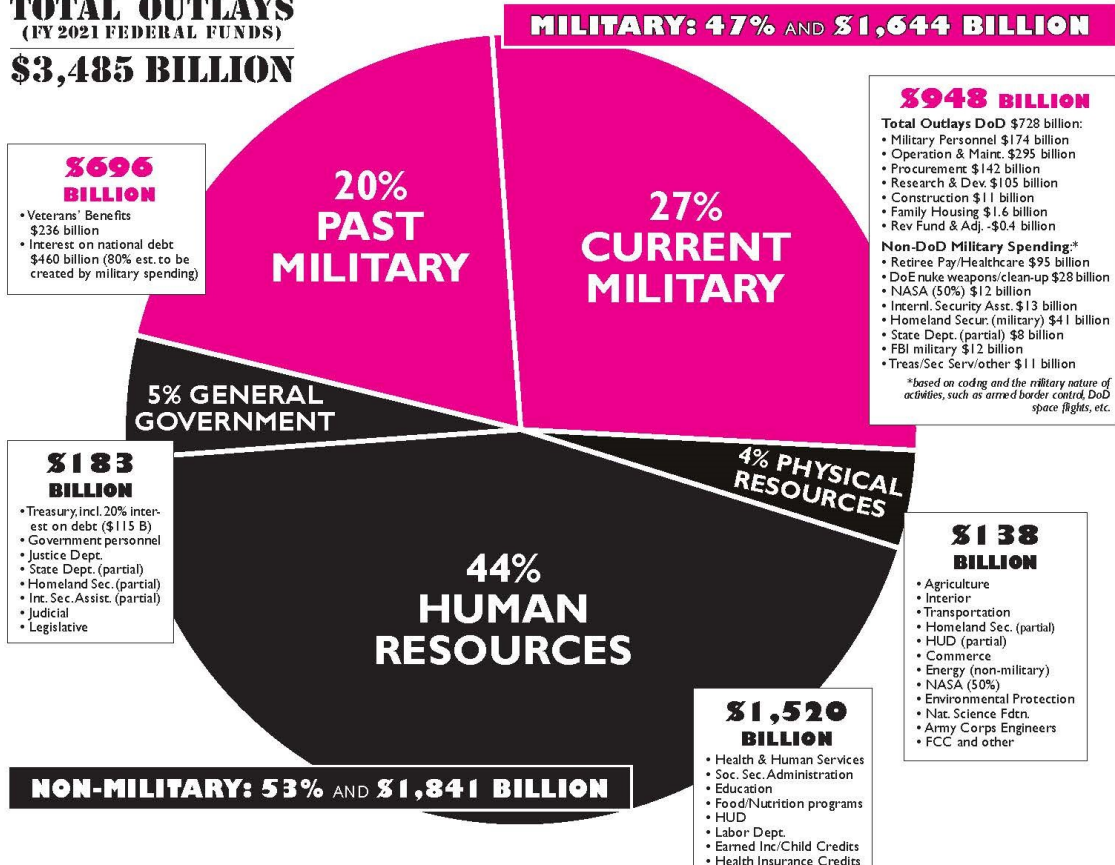
<http://nwtrcc.org/>

# WHERE YOUR **INCOME TAX** MONEY REALLY GOES

U.S. FEDERAL BUDGET **2021** FISCAL YEAR

**TOTAL OUTLAYS**  
(FY 2021 FEDERAL FUNDS)

**\$3,485 BILLION**



**\$696  
BILLION**

- Veterans' Benefits \$236 billion
- Interest on national debt \$460 billion (80% est. to be created by military spending)

**\$183  
BILLION**

- Treasury, incl. 20% interest on debt (\$115 B)
- Government personnel
- Justice Dept.
- State Dept. (partial)
- Homeland Sec. (partial)
- Inc. Sec. Assist. (partial)
- Judicial
- Legislative

**\$948 BILLION**

**Total Outlays DoD \$728 billion:**

- Military Personnel \$174 billion
- Operation & Maint. \$295 billion
- Procurement \$142 billion
- Research & Dev. \$105 billion
- Construction \$11 billion
- Family Housing \$1.6 billion
- Rev Fund & Adj. -\$0.4 billion

**Non-DoD Military Spending\*:**

- Retiree Pay/Healthcare \$95 billion
- DoE nuke weapons/clean-up \$28 billion
- NASA (50%) \$12 billion
- Internl. Security Asst. \$13 billion
- Homeland Secur. (military) \$41 billion
- State Dept. (partial) \$8 billion
- FBI military \$12 billion
- Treas./Sec Serv/other \$11 billion

\*based on coding and the military nature of activities, such as armed border control, DoD space flights, etc.

**\$138  
BILLION**

- Agriculture
- Interior
- Transportation
- Homeland Sec. (partial)
- HUD (partial)
- Commerce
- Energy (non-military)
- NASA (50%)
- Environmental Protection
- Nat. Science Fdn.
- Army Corps Engineers
- FCC and other

**\$1,520  
BILLION**

- Health & Human Services
- Soc. Sec. Administration
- Education
- Food/Nutrition programs
- HUD
- Labor Dept.
- Earned Inc/Child Credits
- Health Insurance Credits

# Why We Resist

There are many reasons to resist war taxes this year. What's yours?

- Military budget
- Border militarization & deportations
- Federal prisons
- Militarization of the police
- Impact of war on the environment
- Torture and war crimes
- COVID-19 Response



# Highlights of War Tax Resistance History

**1637:** Algonquin Tribe refuses to pay taxes for Dutch Fort

**1659:** Quakers begin a long tradition of refusing to pay taxes for war.

**1773:** Colonists did not want to pay a tax on tea sitting in ships in the Boston Harbor so they destroyed the tea.

**1847:** Thoreau refuses to pay poll tax for Mexican War

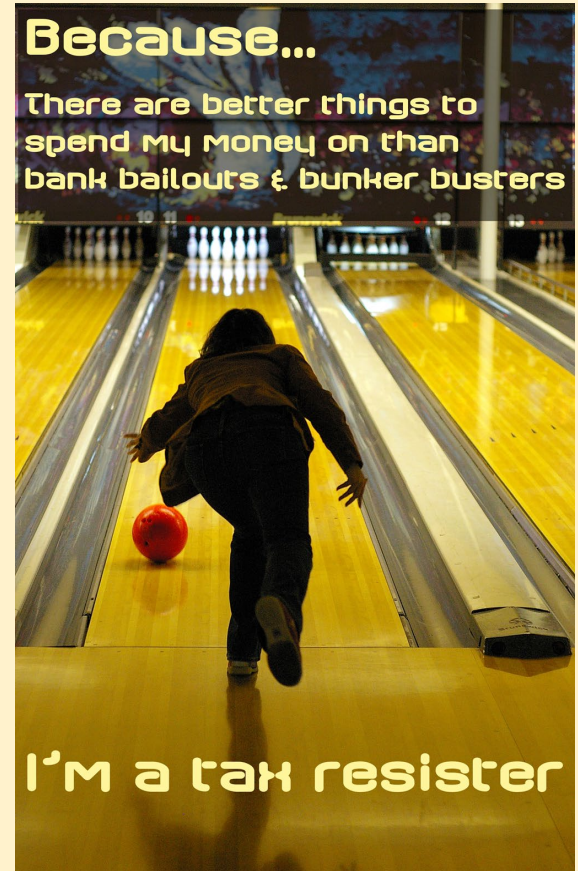
**1930:** Gandhi leads 240-mile march to the sea to make salt illegally and refuse British taxation on salt. Tax resistance was a major component of the Quit India campaign, 1942.

**1964-75:** Hundreds of thousands of people in the U.S. refuse to pay taxes because of the Vietnam War.



# Which tax resistance method is right for you?

- Different resisters have different...
  - **goals** (e.g. protest, nonviolent resistance, conscientious objection)
  - **risk tolerances** (e.g. willingness to break the law)
  - **values** they want their resistance to represent
  - **life situations** (e.g. dependents, retirement, self-employment, income sources)





# How To Resist Taxes

There are many ways to resist.  
Here are two common methods:

- Refuse to pay some or all of the income taxes you owe, and either file or not file a tax return (civil disobedience)
- Earn less than a taxable income (a legal method)



*The founders of the modern war tax resistance movement: Wally Nelson, Juanita Nelson, Ernest Bromley, Marion Bromley, and Maurice McCrackin.*



# Employees

If federal taxes are withheld from your paycheck, you can:

- File a new W-4 form with your employer, increasing the number of *deductions* on the form in order to reduce or eliminate income tax withholding (see NWTRCC pamphlet #1 for complete instructions and potential legal consequences: [www.nwtrcc.org](http://www.nwtrcc.org), under Resources > Pamphlets).

# Self-employed

If you are self-employed or work as a contractor/consultant, you may have filled out a W-9 at the start of your work with each client. Your client may then file a 1099 form to report your income to the IRS.

*You* are responsible for paying (or not paying) all your own taxes, including social insurance taxes. Taxes aren't withheld from your income automatically.



## **Filing:**

- Send accurate forms to the IRS; maybe with a letter of protest
- May make IRS collection easier
- 10-year statute of limitations for collection
- Can make it easier to apply for scholarships, health insurance subsidies, etc.

## **Not Filing:**

- Do not send forms to the IRS (best to fill out forms anyway for your records)
- May make IRS collection harder
- No statute of limitations for collection
- Penalties more severe

# Myths about Tax Resistance

I will go to jail...

- *Very few war tax resisters have gone to jail in modern times. Out of hundreds of thousands of war tax resisters in the U.S. over the past 80 years, only **two** have gone to jail for simply not paying taxes (a few others have done time for contempt of court, failure to file, or for not filing in a legally-approved manner).*



In 1942 Ernest Bromley was sentenced to 2 months imprisonment for refusing to buy a war tax stamp for his car.

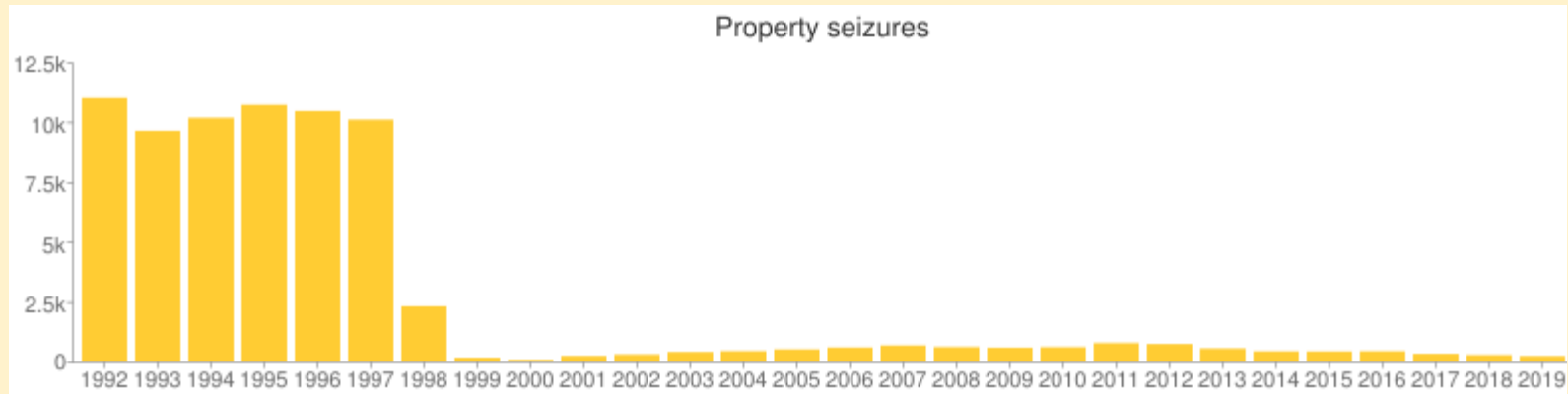
In 2005 Tony Serra was sentenced to 10 months imprisonment for willful failure to pay federal income tax.



# Myths about Tax Resistance

## The IRS will take my house, car, or property...

- *IRS property seizures are very rare these days (in general, not just for war tax resisters). The last IRS attempt to seize property from a war tax resister that we know about ended in 1999. The government could change its policy, but right now this is not a major concern.*



# Myths about Tax Resistance

War tax resisters don't pay for things our society needs...

- *War tax resisters often redirect their money or their time to help meet pressing needs. In this way, their time and money serves society 100%, instead of having so much of it serving the Pentagon and Trump's values.*
- *Many war tax resisters coordinate their redirection to support black, brown, and indigenous peoples' resistance projects.*

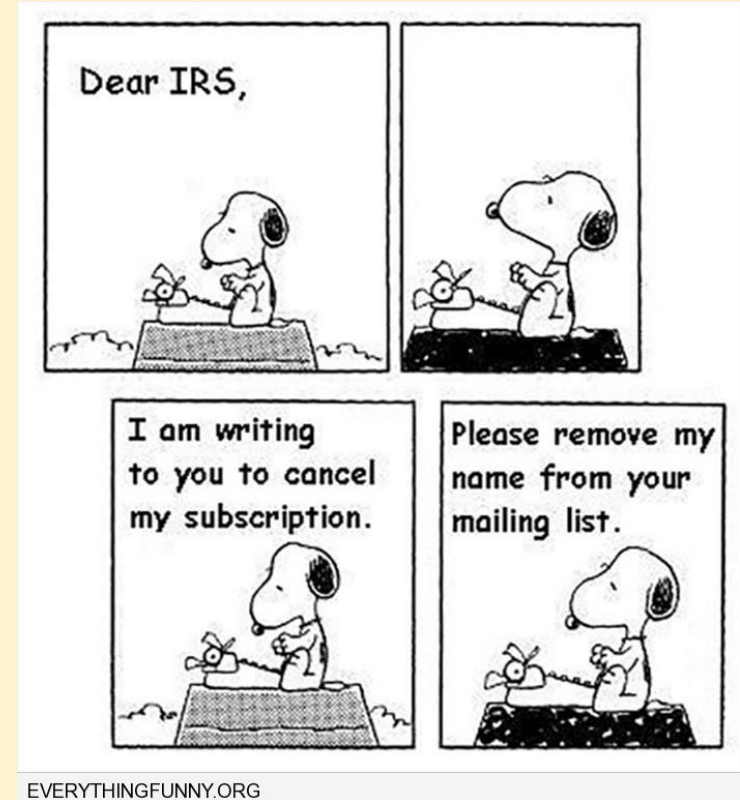


*Antor Odu Ndep, executive director of the Common Ground Health Clinic in New Orleans, accepts redirected taxes from American war tax resisters.*

# What are the Actual Risks?

Most war tax resisters simply get a stream of letters from the IRS, other possible risks:

- Salary or Social Security garnishment
- Bank account seizure
- State refund seizure
- Interest & penalties
- Difficulty getting student loans
- Public lien that can affect credit
- Loss of passport for debts over \$54,000



# Let NWTRCC help

Check out these resources at [www.nwtrcc.org](http://www.nwtrcc.org):

- ❖ **Media:** newsletter, blog, podcasts, interviews, etc.
- ❖ Tax Day activities, gatherings, workshops, etc.
- ❖ Contact a war tax resistance counselor or NWTRCC affiliate near you

Call or e-mail: (262) 399-8217 •  
(800) 269-7464 • [nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org)

