

# Tactics that Support Tax Resisters

The heart of any tax resistance campaign is the resisters themselves. A successful campaign does what it can to encourage, support, and sustain these resisters and to facilitate their resistance. This chapter discusses some of the techniques campaigns have relied on for this.

Tactics in this category can also be opportunities for people who are sympathetic to the campaign, but who are nonetheless unable to resist paying taxes themselves. People who cannot resist the tax directly can help support those who can and do.

## **form mutual insurance pacts**

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People will be more willing to risk the wrath of the government in a tax resistance campaign if they know that the weight of that wrath will not fall wholly on them. One way your campaign can provide this sort of reassurance is to form a mutual insurance plan, so that if the government takes legal action against a resister, or retaliates against them in some other way, that resister won't have to bear these consequences alone.

**DUBLIN WATER CHARGE STRIKE.** For example, during the 1994–96 water charge strike in Dublin—a mass refusal to pay new government fees, ostensibly for water and other utilities, that the resisters felt were a regressive “double tax” on households—the government tried to defeat the campaign by harshly targeting a few individual resisters in the hopes that this would discourage the rest. One strike leader noted:

The campaign immediately took a decision that when any individual was summonsed to court, we would turn up and contest every case—and that we would turn up in force.... [W]e made a decision which would prove crucial to the success of the campaign. We decided to initiate a membership of the campaign at £2 per household. This money would go into a war-chest to pay legal fees so that no individual would be left facing a legal bill. The idea that the individuals being taken to court were representing all of us was paramount. Within weeks 2,500 households had paid the £2 membership fee, and within 12 months there were over 10,000 paid-up households...<sup>1</sup>

**AMERICAN WAR TAX RESISTERS.** American war tax resisters have frequently organized what they call “penalty funds.” With these, a community of resisters and sympathizers come together to pay any penalties & interest that the IRS adds to outstanding taxes that it manages to seize from a resister.

For example, the “War Tax Resisters Penalty Fund” works this way: If the IRS successfully seizes resisted taxes from a war tax resister, the resister can notify the Fund about the seizure and send documentation showing what portion of what was seized can be attributed to penalties & interest (the portion that was not simply the taxes that the resister had originally refused to pay). The Fund then divides this amount by the number of supporters who have subscribed to the Fund, and sends these supporters a request for that amount. The supporters send in their checks, and the Fund combines these to send a reimbursement to the resister.

In theory this means that the resister doesn’t lose any more money because of the seizure than they would have lost if they had just paid their taxes in the first place. (In practice, typically about 80% of the subscribers have sent checks in response to the appeals, so the resister is usually on the hook for the remaining 20% of the penalties & interest.)<sup>2</sup>

This helps give courage to American war tax resisters who might otherwise be intimidated by the financial impact of penalties & interest imposed by the IRS on unpaid tax amounts. It also helps a wider community to participate in the resistance of an individual resister.

**CHICAGO PROPERTY TAX STRIKE.** You can use this sort of mutual aid to play offense as well as defense. Your campaign can pool money to file lawsuits or injunctions that challenge government enforcement methods or the tax itself.

The Association of Real Estate Taxpayers (ARET) led a mass property tax strike in Depression-era Chicago. They had 30,000 members who each paid annual dues of \$15. This money went to fund lawsuits that challenged a corrupt tax assessment system that had illegally undervalued (or had failed to list) the property of some wealthy and politically-influential landowners.

By signing up, taxpayers of modest means could secure professional legal service for a grand total of fifteen dollars in fees. The attorney general of Illinois estimated that ARET’s nine suits, if paid for by one person, would cost a total of \$200,000! By offering this legal service, ARET put within reach of the ordinary taxpayer an avenue of protest otherwise prohibitive to all but the wealthiest.<sup>3</sup>

A judge agreed with their arguments and invalidated the tax rolls for 1928–30, which made the city unable to collect unpaid property taxes for those years. “As the matter stands,” one newspaper account put it, “citizens howled about their taxes, refused to pay them and a court upheld them. They are in revolt with legal sanction.”<sup>4</sup>

**ANTI DRAY AND LAND TAX LEAGUE.** Campaigns that organize mutual insurance plans like these may have to make tough decisions about how the plans will be funded and used—for instance, whether the insurance will benefit *all* resisters, or only those resisters who are also contributors to the mutual insurance fund.

The Anti Dray and Land Tax League organized a successful tax resistance campaign in South Australia in 1850. They formed a mutual insurance pact during the enthusiasm of the early days of the movement, without putting much thought into the details of how the fund would work. This soon led to internal disputes.

Some thought the fund should be used to legally challenge on the local level every action the government took against every resister (an advocate for this position noted that “the moral force of the League was greatly enhanced by every triumph” in the lower courts). Others thought the fund should instead be used to vigorously appeal one particular test case to the Supreme Court in the hopes of having the tax declared to be invalid.

Some felt that only those who had contributed to the fund should be protected by it, and they put forward a motion: “That no expense be incurred on behalf of any person whose hundred [division] has not contributed £20 to the funds of the League.” But other campaign members opposed the idea that the League’s legal help would be restricted to dues-paying members. They believed that this would discourage the poorer members from resisting, and that because these dues would themselves resemble a tax, it “would savour strongly of the principle they were associated to oppose” and “would be a worse tyranny” than the tax they had associated to fight.<sup>5</sup>

**THE BRETON ASSOCIATION.** The Breton Association organized tax resistance in the waning days of Charles X’s reign in France in 1829. They were more deliberate and precise when they established their mutual insurance fund, as you can see from their pledge:

1. To subscribe individually for ten francs... [and] to pay the same money on presentation of the drafts of Procurators-general, in case they should be named conformably to the third article of the present declaration.
2. This subscription will form a common stock or fund for all Brittany, destined to indemnify the subscribers for any expense they may be put to by their refusal to pay any illegal contributions imposed upon the public...
3. In case of any illegal change in the mode of elections, or any illegal establishment of the taxes, two proxies of each district will assemble at Pontivy, and as soon as they are twenty in number, they will have power to elect amongst the subscribers three procurators-general and an under-procurator in each of the five departments.
4. The duty of the general procurators will be to receive the subscriptions, to afford indemnities conformably to the second article, at the request of any subscriber prosecuted for the payment of illegal contributions; to sue in his name through the sub-procurator of his department for justice against the exactors by all possible means allowed by law; and to become the accusers of all those who are accomplices or abettors of the establishment of illegal taxes.
5. The subscribers named and proxies of this district [are] to assemble with the proxies of the other districts, and to deposit the present subscription in the hands of the general procurators.<sup>6</sup>

Such precision made it clear to subscribers what they were subscribing to and how decisions were to be made about the use of the mutual insurance fund. This made it less likely that the Association's work would be distracted by arguments like those that came up in the Anti Dray and Land Tax League.

## join cooperative housing

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Some tax resisters have formed cooperative housing arrangements that help them to resist. I have mostly seen this tactic among war tax resisters, many of whom resist as an ongoing commitment rather than a protest or rebellion against a particular government or policy.

Governments usually inflict taxes when money changes hands: Income taxes when people earn or receive money, payroll taxes when employers pay employees, sales taxes when consumers purchase goods, value-added taxes as goods move through the supply chain, estate taxes when assets are inherited, tariffs and customs duties when transactions take place that cross borders, and so on. Individuals pay some of these taxes directly, and others indirectly through higher prices of goods and services.

Some tax resisters have decided that they can resist such taxes more comprehensively by taking more of their activities out of the marketplace entirely—by relying less on economic transactions and more on community. Cooperative housing arrangements are one way they can help each other to do this.

For instance the Bijou Community in Colorado Springs, Colorado, “runs services for the mentally-ill, homeless, working poor, incarcerated, and the general community, including: a soup kitchen, food banks, a land trust, several homes for transitional and homeless folks, a free bicycle clinic, and a musical theater group” but it also serves as a mutual support for its members, who each earn incomes that are below the taxable level as a method of war tax resistance.<sup>7</sup>

The Agape Community in Massachusetts describes itself as “a lay Catholic residential community, ecumenical and interfaith in outreach and practice, with a focus on daily prayer, evangelical simplicity (eco-spirituality, sustainability, organic garden, vegetable oil fueled car, straw bale house, compost toilet, solar energy, wood stoves for cooking and heat), and nonviolent witness in the world, including actions against war, peace vigils, tax resistance, and civil disobedience when called, as we attempt to build a nonviolent world.” It was founded by war tax resisters and supports volunteers who are living on a below-the-tax-line income.<sup>8</sup>

War tax resisters organized the Valley Community Land Trust in Massachusetts to hold the property and its buildings as a non-profit corporation. This structure helps the resisters to have homes of their own without their tax resistance making the homes vulnerable to seizure. When the IRS tried to seize the home of Randy Kehler and Betsy Corner in 1989, the members of the community rallied around them and helped get their home returned to them.<sup>9</sup>

The Possibility Alliance farm in Missouri is a simple-living showcase guided by five principles: radical simplicity, service, social activism, inner work, and gratitude. It hosts free skills-share classes and a group called the “Superheroes” who dress up like caped crusaders and bike

out to do good deeds here and there. The founders are war tax resisters who resist by maintaining a very low (sub-poverty line) income.<sup>10</sup>

Not only war tax resisters have used this technique. The Irish National Land League organized a mass rent strike in the late-nineteenth century, aimed at English landlords and the political structure that prioritized their rights over those of Irish tenants. When landlords evicted tenants who refused to pay rent, the League would try to find the tenants (and sometimes their livestock) a temporary home on the land of someone who was sympathetic with the resisters. These encampments might grow to hold several families and were sometimes called “Land League Villages.” On one occasion, hundreds of evicted rent strikers founded a new town, “New Tipperary,” on the outskirts of Tipperary, which was largely owned by one rich landlord and parliamentarian.<sup>11</sup>

## form cooperative business arrangements

Some tax resisters have formed businesses that help them and their partners and employees to resist. Under a regime that enforces taxation by means of a pay-as-you-earn scheme, this can be very helpful in making tax resistance possible for employees.

For example, American war tax resister Ed Guinan opened a print shop called “Collective Impressions” and used it to facilitate his and his employees’ resistance. He withheld taxes from everybody’s paychecks as the law required, but instead of sending this money to the IRS, he sent it directly to the U.S. Arms Control and Disarmament Agency. “They return it with a polite note saying that they cannot accept it,” Guinan said, “and we put it into a tax escrow account which cannot be used for normal business expenses” (see also: “put your taxes in an escrow account in lieu of payment” on page 182).<sup>12</sup>

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an advertisement in a 1967 edition of the Quaker magazine *Friends Journal* highlights the company’s support for tax resisting employees

A small Christian sect called the Restored Israel of Yahweh has war tax resistance among its tenets. Some members of the group formed a small construction business and helped those

of its employees who were also members of the sect to resist their taxes—carrying this so far that the business's officers would eventually face criminal tax evasion convictions. (The sect paid the fines of its convicted members.)<sup>13</sup>

## resist levies on employees' salaries

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Employers can help make the tax resistance of their employees more successful by resisting government attempts to levy the resisters' salaries.

**AMISH.** Many Amish people believe that Christians should not purchase insurance, as this would betray a lack of trust in God's providence and in the community of believers. For this reason, when the United States began to require its citizens to participate in the Social Security system by paying a tax, some Amish farmers refused to pay.

Among the ways the government responded to this refusal was by trying to seize money that some of these farmers were owed by the processing and distribution cooperatives that they sold their milk to. But these cooperatives, which were themselves run by Amish people who were sympathetic to the resisters, refused to turn over any money to the IRS.<sup>14</sup>

**ANTI-WAR GROUPS.** A number of American anti-war groups, such as the War Resisters League, the Fifth Avenue Peace Parade Committee, and National Campaign for a Peace Tax Fund have had policies of not cooperating with IRS levies on the salaries of war tax resisting employees.

**QUAKERS.** Many Quaker meetings have supported their tax resisting employees by refusing IRS levy orders. The august Philadelphia Yearly Meeting, for example, has the following official policy:

If the conscientious, war-tax-resisting employee requests, in the event that IRS serves a levy on Yearly Meeting against the salary, wages, or other employee property alleged to be in the Meeting's possession, Yearly Meeting will... decline to submit to the levy. In refusing, the Meeting will set forth its belief that military tax resistance is an appropriate individual expression of the Friends Peace Testimony and that Yearly Meeting is led, consistent with its most fundamental beliefs, to resist government efforts to coerce an employee against their conscience in such historic Friends' testimonies.<sup>15</sup>

Such a policy exposes the organization and its officers to possible government reprisals, and in effect makes the corporate body itself a tax resister. An organization that wants to make such a stand must decide, just as an individual must, how far they are willing to go. When the IRS tried to levy the salary of war tax resister Vinton Deming, who was the editor of the *Friends Journal* (which is associated with the Philadelphia Yearly Meeting), the *Journal* resisted at first, but finally relinquished the money when their legal advisor told them they had no chance of prevailing in court.<sup>16</sup>

**SOJOURNERS.** The Christian activist group Sojourners has a policy of refusing to comply with government levies of the salaries of its employees who are war tax resisters. Sojourners managing director Joe Roos says: “To date we have been threatened with levies, with the confiscation of our property, with arrest and prison terms, and, most recently, with the money we refused to turn over being taken out of my personal account since the IRS views me as a ‘responsible person.’ Despite all these threats, the only action they have taken is to levy our corporate account, taking the amount they say is still due plus interest, plus penalty.”<sup>17</sup>

## resist withholding on employees’ salaries

Employers can also support tax resisting employees by refusing to withhold income taxes from their paychecks.

**VIVIEN KELLEMS.** American industrialist Vivien Kellems so enjoyed tax resistance that it was sometimes hard to tell whether she was resisting from principle or for sport. In 1948 she decided she would not withhold taxes on her employees’ behalf. She explained why:

Paying taxes is a duty, a responsibility, and a privilege of citizenship. Without taxes we can have no government. However I do not exercise other duties, responsibilities, and privileges of citizenship for my employees. I do not vote for them, I do not form political opinions for them, I do not select a church for them, I do not pay real estate taxes for them. They are all free American citizens, thoroughly capable of performing all of the duties and responsibilities of citizenship for themselves. And so, from this day, I am not collecting nor paying their income taxes for them.<sup>18</sup>



**Vivien Kellems posing with one of the cable grips her company manufactured**

To demonstrate that she wasn’t against her employees paying their taxes, but only opposed to having to do it for them, she organized her employees once per quarter and allowed them, on company time, to fill out their own tax returns and to go down to the post office as a group to purchase money orders and file their own taxes.

The U.S. government was not impressed with this gesture. It subjected Kellems to a public smear campaign (they even intercepted her love letters and released them to the press), and to legal action. The government won in court and fined Kellems \$7,600, whereupon she resumed withholding taxes from her employees’ paychecks.

**BRITISH WOMEN’S SUFFRAGE MOVEMENT.** The National Insurance Act of 1911 required all workers in the U.K. to pay a portion of their paychecks into a fund for government-run health and unemployment benefits. Members of the women’s suffrage movement saw this as

yet another tax enacted without their consent—another example of “taxation without representation” and another opportunity to resist.

Some suffrage activists could resist as employers, and some suffrage groups could help their own employees to resist. Kate Harvey, for example, refused to pay the tax on her gardener’s wages, and was sentenced to two months in prison for her refusal. The Women’s Freedom League refused to pay the tax for its employees, saying “we refuse to acquiesce in any legislation which controls the resources of women without the consent of women.”<sup>19</sup>

**QUAKERS.** The Philadelphia Yearly Meeting (of Quakers) believes that it has “a religious duty to refrain from taking action that violates an employee’s expression of conscience.” So if an employee requests it, the Meeting will hold “the military portion” of the income tax withheld from his or her paycheck in an escrow account, and will inform the government that it will only relinquish the money to them “at such time as there is assurance that the taxes will not be used for military purposes” (see also “put your taxes in an escrow account in lieu of payment” on page 182).<sup>20</sup>

**PACIFIST GROUPS.** In 1956, Ralph DiGia, who was working for the War Resisters League, asked them to stop withholding federal taxes from his paycheck. The League agreed, and some of its other employees followed DiGia’s lead. It had taken a lot of work to get the League to adopt a policy of tax refusal. At first, they had refused. A member of the League’s executive committee, afraid of government retribution, said “the life of the organization is at stake.” War tax resisters responded: “If pacifist organizations, whose business is to create a warless world, are not ready to risk something for war resistance *now*, when will they be ready?”

Another group, the Fellowship of Reconciliation, decided that it was not willing to challenge the IRS in this way, and some of its employees resigned as a result.<sup>21</sup>

For five years, War Resisters International refused to turn over to the government a portion of the taxes withheld from its resisting employees’ wages. But in 2013, when the group heard that the government was preparing to seize its office equipment over the tax debt, it gave up the fight—though not without trying to turn its surrender into an opportunity to stage a protest.<sup>22</sup>

**INDIANAPOLIS BAPTIST TEMPLE.** Employers who resist legally mandated tax withholding are taking a risk. The Indianapolis Baptist Temple started refusing to withhold federal taxes in 1983, when pastor Gregory Dixon “decided the church would break all ties with the government and no longer act as its agent in withholding taxes from its employees,” citing Constitutional freedom of religion as his mandate for taking his church out from under Uncle Sam’s thumb. For several years, nothing came of this defiance, but in the early 1990s, the IRS started seeking back taxes, and eventually filed liens against the church and against Dixon. The church fought back in court, but lost a series of appeals, and was finally rebuffed by the U.S. Supreme Court in 2001, whereupon the government seized and auctioned off church property and Dixon himself was fined.<sup>23</sup>



## other ways employers can support resisting employees

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There are a number of other creative ways employers can support the tax resistance of their employees. Here are some that have come to my attention:

Charles Kanjama anticipated a short tax resistance campaign to pressure the Kenyan government to enact democratic reforms and to invalidate the sham presidential election of 2008. So, rather than refusing outright to pay taxes, he suggested that more timid tax refusers could quietly restructure the terms of their employment: “participating employers and employees can enter into a voluntary contract to convert monthly employment into quarterly or half-yearly employment, thus effectively delaying tax liability for several months.”<sup>24</sup>

The Catholic Worker movement had a fail-safe strategy for supporting the tax resistance of its employees. Dorothy Day wrote: “The C.W. has never paid salaries. Everyone gets board, room, and clothes (tuition, recreation included, as the C.W. is in a way a school of living). So we do not need to pay federal income taxes.”<sup>25</sup>

An employer does not have to eliminate salaries entirely to facilitate tax resistance—just keeping salaries sufficiently low can help. The Christian activist magazine *The Other Side*, which was published between 1965 and 2005, did this. Staff member Dee Dee Risher explained: “We’ve built into our workplace certain small disciplines to remind ourselves that we are on this path of conversion. Our salaries are structured to allow staff members to do war tax resistance and are intentionally low to remind us of the struggles of the poor and sharpen our willingness to sacrifice.”<sup>26</sup>

When war tax resister Steve Soucy told his employer that he would have to quit his job if the IRS began to attach his salary, his employer agreed to reduce his hours, and therefore his salary, below the level that the IRS would attach (IRS policy allows even people with tax debts to have some minimum amount of take-home pay). “I eventually tapered my hours from the maximum allowed before withholding to just a few hours per week,” Soucy says, “while increasing my employment in my other jobs to cover the loss in income and benefits. The most rewarding part was talking to my co-workers, whom I found quite sympathetic to my reasons for tax resistance. In a way it was like coming ‘out of the closet,’ and gave them the opportunity to be supportive.”<sup>27</sup>

Another American war tax resister reported: “Rent is always my biggest expense and thus the biggest burden on my practice of war tax resistance. Usually, I try to arrange housing as a component of one of my jobs. By doing this, I significantly reduce the amount of cash I need to earn. I currently work as the caretaker of buildings and grounds at a camp for people with disabilities. The camp provides me with a residence on the premises so I can keep watch over the facility and so I can be available on short notice for critical maintenance needs. Although our arrangement is a barter of services in exchange for housing, the value of this particular type of barter is excluded from my income under the Internal Revenue Code.”<sup>28</sup>

A woman who worked for the gambling bookmaker William Hill asked her employer to stop withholding taxes from her, on the grounds that under international law it would be ille-

gal for her to continue to pay for what she felt to be war crimes committed by the government. She describes what happened next:

[T]o my amazement, I got a response inviting me to a meeting with the area manager and a chap from Personnel, and we sat down and we discussed the legal implications of paying tax to the U.K. government. And of course they raised all the normal concerns about the legality of not paying tax, and they showed us a copy of a letter that they had received from the Inland Revenue—so William Hill actually wrote to the Inland Revenue, bringing this matter up, and got a response!<sup>29</sup>

Corporations can also, of course, refuse to pay taxes or other requisitions that they themselves owe. For example, in 2005 the activist group “Voices in the Wilderness” was fined \$20,000 for bringing food and medicine into Iraq when that country was under a blockade. They refused to pay, saying:

Voices will not pay a penny of this fine.... We chose to travel to Iraq in order to openly challenge our country’s war against the Iraqi people. We fully understood that our acts could result in criminal or civil charges. We acted because when our country’s government is committing a grievous, criminal act, it is incumbent upon each of us to challenge in every nonviolent manner possible the acts of the government....

We choose to continue our noncooperation with the government’s war on the Iraqi people through the simple act of refusing to pay this fine. To pay the fine would be to collaborate with the U.S. government’s ongoing war against Iraq. We will not collaborate.<sup>30</sup>

And many Quaker organizations and congregations in the United States began resisting the federal excise tax on their office phones during the Vietnam War.

## form groups for mutual support and coordinated decision-making

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Sometimes the decisive turn in a tax resistance campaign has come when the resisters have coalesced into a formal group with the authority to organize and coordinate resistance actions.

**BRETON ASSOCIATION.** It can even be helpful to form a tax resistance group before any tax resistance takes place. When Charles X and his ministers threatened to bypass the elected legislature and start taxing and spending on their own initiative in 1829, French liberals formed the “Breton Association” to coordinate their resistance—but they didn’t begin resisting right away.

Instead the Association established a trigger condition upon which tax resistance would begin: If the government tried to impose a tax without the consent of the legally-constituted legislature, members of the Association would immediately launch mass resistance and would begin contributing to a fund that could be used to pay for the legal defense of resisters and to file suits against anyone trying to collect the illegal tax (see “form mutual insurance pacts” on page 23).<sup>31</sup>

In this way, the Association represented a credible threat to the planned royal usurpation—so much so that the crown imprisoned the editors of those newspapers that dared to print the Association’s charter.

**POLL TAX REBELLION.** Danny Burns, in his history of the rebellion against Margaret Thatcher’s poll tax, stresses how important it was for the success of the campaign that people formed and ran their own small-scale, neighborhood resistance groups, rather than ceding control to the various established left-wing parties and labor organizations that wanted to piggy-back on the movement for their own ends but that were afraid to identify themselves too closely with the law-breaking resisters:

Prior to the Anti-Poll Tax campaign, many people’s only experience of politics was a traditional Labour Party or trade union meeting—the sort of meeting where the top table takes up 90% of the discussion; where the only items discussed are those decided by the executive committee; where half the meeting time is spent discussing procedural motions or the order of words in a resolution; where political factions throw rhetoric across the room in angry and unproductive exchanges. Essentially, boring meetings which stretch long into the night. Hundreds of thousands of people have been to these meetings just once and never returned. To engage people in a mass campaign, the Anti-Poll Tax Unions had to challenge this culture of organisation. They had to make people feel wanted and included and give everyone a sense that they had a role.... This immediate form of organisation also meant that people weren’t patronised by those who had political experience. In the local groups, people didn’t need permission to act, they just had to get on the phone to their neighbours and get something going. People stay involved in political campaigns if they can contribute in the way that they feel is most effective.<sup>32</sup>

However, he also notes:

...it was sometimes in the places where the Anti-Poll Tax Unions were weakest that resistance was strongest. For example, St. Pauls was almost the only area in Bristol which couldn’t sustain an Anti-Poll Tax group. Local people didn’t feel the need to set up new groups because, as in many inner city areas, they already had strong networks of solidarity, and there was already a high level of general hostility to officials of any sort.... By the end of 1990, three times as many people had turned up to court to contest their cases from St. Pauls than any other area.<sup>33</sup>

## **demonstrate support for individual resisters**

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Simply expressing “I’m with you,” “I’m on your side,” “I’m proud of what you’re doing” can keep a resister going when things get tough.

Amish tax resister Valentine Byler was in the fields plowing when the IRS came and seized his horses and harnesses. He had refused to pay into the government’s social security system, believing that to participate in such an insurance program would be unchristian. Americans across the country who were furious that the government seized a man’s livelihood to force him to adhere to its social welfare program sent Byler messages of support like these:

“I congratulate you on having the intestinal fortitude to stand up for your beliefs.”  
 “Your courageous stand for your religious principles is to be commended.”  
 “I am sincerely sorry this has happened.”<sup>34</sup>

Sympathizers can also take bolder steps to show their solidarity. In 1952, when the Wyoming Conference of the Methodist Church dismissed Rev. Richard Fichter for being a war tax resister, another minister, James Garst, resigned from the Conference in protest.<sup>35</sup>

At its biannual national meetings, the American war tax resistance group called the National War Tax Resistance Coordinating Committee (NWTCCC) makes a point of asking attendees to sign cards of sympathy and encouragement to be sent to war tax resisters who have recently suffered repercussions from their resistance.

## **rally on the occasion of arrests, trials, or imprisonments**

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If a resister is arrested, put on trial, or imprisoned, your tax resistance campaign can express support for the resister by conducting a rally of support at the jail, courthouse, or prison. Such an event can also be an occasion to engage with supporters and sympathizers and to get a good message out to the press and to passers-by. It also demonstrates that the campaign will not be discouraged by government reprisals. Here are a few notable examples:

**J.J. KEON.** When J.J. Keon, a Socialist from Grafton, Illinois, was jailed for refusing to pay what he contended was an illegal poll tax in 1910, Socialist Party spokesman Ralph Korngold came to town and gave a speech outside the prison urging people to join Keon in resisting and asking why you never saw *rich* tax dodgers behind bars. “All over the United States,” Korngold said, “business men dodge their taxes, but did you ever hear of a business man going to jail for doing so? Do you think that the mayor would send the banker to jail if the banker refused to pay any kind of tax?”<sup>36</sup>

**FRANK DONNELLY.** Prior to war tax resister Frank Donnelly’s sentencing in 2010, dozens of supporters rallied outside the courthouse. One supporter noted that “[i]n addition to showing up at his sentencing, Donnelly’s friends in Maine threw three ‘Going-Away-To-Jail Parties’ for Donnelly in the days leading up to his prison sentence. In one party surprise, Donnelly cut into a fresh Maine blueberry pie, and he found a file baked into the pie.”<sup>37</sup>

**JANET LEGATE BUNTEN.** The British women’s suffrage movement was adept at using arrests, trials, imprisonments, property seizures, tax auctions, and other such official harassment as opportunities to throw rallies.

When a wagon full of women’s suffrage activists descended on the courthouse where Janet Legate Buntten was being tried, the authorities panicked: “The court was twenty minutes late in taking its seat,” a sympathetic observer noted, “and it was freely rumoured that the reason of the delay was that more police were sent for to be in attendance before the proceedings began! There certainly was an unusual number present for so insignificant a court. A meeting

was held outside the court, at which Miss [C. Nina] Boyle spoke. The police not only allowed the demonstration, but were interested listeners.”<sup>38</sup>

**DUBLIN WATER CHARGE STRIKE.** A court judgement can be a good hook for media coverage. The Dublin water charge strike was ignored by the national press until 500 people marched in protest in Rathfarnham on the occasion of a court hearing against some resisters (in which the judge dismissed the cases). By being present in force, the resisters made sure that their point of view would be represented in the news coverage of the court action.<sup>39</sup>

## take other forms of mass action in response to arrests

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Tax resistance campaigns have also used arrests as the triggers for coordinated action—such as strikes, civil disobedience, or even attempts by other activists to turn themselves in to be prosecuted as well.

**AUSTRALIAN MINERS.** When Australian miners refused to pay a license tax in 1854, they resolved that if any one of them were arrested: “it should be reported to the [tax resistance] committee by the nearest observer; they would immediately call a monster meeting, and the whole of the people would deliver themselves into custody.”<sup>40</sup>

In 1921, Australian miners were at it again, this time resisting the income tax. They voted on a resolution that said, in part, that upon “any member being sent to prison for refusing to pay, that all unionists be called on immediately to stop work, and refuse to recommence until such member is released, or the garnished money is refunded.”<sup>41</sup>

**BEIDENFLETH FARMERS.** In Beidenfleth, Germany, between the World Wars, farmers were unable to keep up with their tax payments and decided to stop paying rather than see themselves further impoverished. When fifty-seven of them were indicted for interfering with a tax seizure, hundreds of others who had been involved with that action (or who wished they had been) demanded to be tried alongside them:

[A] fever seemed to grip the countryside. From far and wide the peasants poured into Itzehoe, where the case was to be tried, with wild cries of self-accusation. The public prosecutor could not walk down the streets without being at once mobbed by powerful, earnest men begging him to lift the heavy weight of guilt from their shoulders and to restore their inner peace of mind by issuing a writ against them.<sup>42</sup>

## attend the trials of those prosecuted

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Another way to support tax resisters as they go up against the legal system is to attend their trials. At a war tax resistance gathering I attended in 2010, one resister told us how important it had been to him that when he went to court to be sentenced, the courtroom was packed with supporters who quietly stood up behind him when he stood to hear the judge pass sentence.

When British women's suffrage activist Winifred Patch was subjected to bankruptcy proceedings by the Inland Revenue Department, "officials were astonished to see women bringing in extra benches and overflowing into the solicitors' seats and the Press pen." Patch refused to cooperate in any way with the court, and a second hearing was scheduled, at which "[t]he crowd of suffragist sympathisers was far larger than on the previous occasion."<sup>43</sup>

When Vietnam War-era war tax resister John Paul Malinowski was sentenced for his refusal, "a crowd of supporters in the courtroom ['about 175'] greeted the sentencing with a chorus of 'Solidarity Forever' and jubilant applause."<sup>44</sup>

## develop and use legal expertise

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If you anticipate that your tax resistance campaign is going to involve courtroom battles, it will be useful to develop legal expertise or to have experts you can call on.

**DUBLIN WATER CHARGE STRIKE.** During the Dublin water charge strike in 1994–96, the courts became another mechanism resisters could use to disrupt the government in the hopes of forcing it to concede:

Every possible legal angle was pursued by the campaign's legal team—down to legal definitions of what constituted a householder, making the councils prove that the person they had summonsed actually lived at the address, that they owned the property, etc., etc. We weren't doing this because we had any illusions in the impartiality of the court system. We knew that even though we were successful in finding various legal loopholes, these would all be closed one by one and that the judges would be doing their best to facilitate the councils...

But by contesting every detail of every summons we could make the system unworkable. There were tens of thousands of non-payers. After several months the councils had only managed to get a couple of dozen cases through the courts. Someone calculated that at the rate they were managing to proceed it would take them something like 220 years to process all the cases. And it was costing them more in legal fees than they could ever hope to take back in charges—even if they managed to bully everyone into paying.

Any time the council did manage to get a court order, it was appealed—again the objective being to clog up the system.<sup>45</sup>

**POLL TAX REBELLION.** The water charge resisters had learned well from the successes of the poll tax resistance movement in Britain a few years before. Danny Burns, in his chronicle of

that struggle, described the careful and methodical way the anti-poll tax campaign defended resisters in court.

They kept track of and reached out to people facing legal sanctions for their resistance:

In Bristol when the court cases started, each person with a summons who rang into the office was logged and sent an information pack. The same personal attention was given to people with notices from the bailiffs. At the peak of the campaign, the Bristol office was staffed morning and afternoon five days a week by different volunteers. Between February and May 1990, it was receiving over 200 calls a week.... [Volunteers included] at least five court support workers...<sup>46</sup>

They trained volunteers in strategies that they could use to make the legal proceedings work for the benefit of the resisters:

In every part of England and Wales local groups mobilised to provide support for non-payers in the courts. Tens if not hundreds of activists in each region attended legal briefing sessions. These were run both by activists and sympathetic local lawyers. People were given ideas about how they might disrupt or delay the court proceedings. These included simple things, like asking for a glass of water because their throat was dry, demanding to see the identity cards of everyone present in court, to fainting in court or arranging for fire alarms to go off. People were told to demand their rights to see and read every document which was produced as evidence against them. They were also given briefings on the basic technical arguments.

By October 1990, when most of the court cases had started, virtually every Anti-Poll Tax Union in the UK had trained at least two or three of its members to become conversant with the Poll Tax law. Throughout England and Wales over a thousand people were trained to do court support work and could quote the relevant legislation....<sup>47</sup>

With expert oversight, they published a legal guide for resisters:

[T]he Poll Tax Legal Group... researched legislation and case law. It set up a network of lawyers throughout England and Wales who could support the legal challenges of Anti-Poll Tax groups and produced over 30 accessible legal bulletins on the Poll Tax and a book called *To Pay or Not To Pay*. These underpinned the legal needs of the movement and helped ordinary people to get to grips with the law they needed to use.<sup>48</sup>

And they successfully fought back by exploiting legal technicalities:

Councils were challenged for sending notices to the wrong addresses. Given the rate at which people moved houses, it was difficult for the councils to keep up, and as a result many cases were dropped because people hadn't received proper notice. Big legal challenges were also made over "correct procedures." These came in the first few weeks and resulted mostly from the inexperience of councils in dealing with this sort of process. The first day of Medina Council's cases (on the Isle of Wight) is probably the most famous example. The reminder notices were sent out with second class stamps, they consequently arrived late, people didn't receive the statutory notice which they were entitled to, and the court threw out all 1,900 cases. The council had to start again.<sup>49</sup>

When police attacked an anti-poll tax demonstration in London, many of the demonstrators fought back, and hundreds were arrested. Some elements of the campaign leadership distanced themselves from the defendants, worried about the public relations problems of associating the movement with violence. So other activists helped to form and coordinate an

independent group—the Trafalgar Square Defendants’ Campaign (TSDC)—with the following mandate:

The campaign will:

1. Unconditionally defend all of those arrested on March 31st.
2. Be controlled by and be accountable to the defendants
3. Be totally independent of any other organisation.
4. Seek support from the whole Anti-Poll Tax movement and all other sympathetic organisations.
5. Seek to co-ordinate the legal defence of all those arrested.
6. Seek to build a coherent picture of events of 31/3/90 from the point of view of those arrested.
7. Publicise the points of view of defendants.
8. Raise money for a bust fund, controlled by the defendants to cover their legal and welfare costs.
9. Ensure that at all future Anti-Poll Tax events there will be proper legal cover and support for anyone arrested. This will include an office and workers to visit places of detention and look after prisoners’ welfare.<sup>50</sup>

Burns writes, of the TSDC:

About a dozen people volunteered to carry out the court monitoring process. They attended every hearing, systematically took notes of everything that was said, recorded the numbers of police officers and approached the defendants asking them to attend the now weekly TSDC meetings... By the summer, over 250 of the defendants had been contacted.

The TSDC ran advice sessions on prison, produced legal briefing notes and mailed out the minutes of the weekly meetings to every defendant every week. A solicitors’ group was established with a core of three, but at the peak of early activity they managed to get over fifteen solicitors involved. This proved important because the solicitors’ group managed to get hold of over 50 hours of police videos and handed them over to the campaign. The police videos were crucial in getting a lot of people off, and a number of people in the campaign worked extremely hard editing videos and rejigging them for particular trials. The solicitors’ group also got the Crown Prosecution Service to hand over a full list of all of the defendants and the names and addresses of their lawyers. The lawyers were all contacted and, although many were initially reluctant to cooperate with the campaign, they soon realised that TSDC had a lot of information which their clients needed.<sup>51</sup>

**BRITISH WOMEN’S SUFFRAGE MOVEMENT.** Legal expertise can also help your campaign find flaws in the tax law that you can use to expose it to ridicule. For instance, in 1912 Mark Wilks was arrested and sent to Brixton Prison for failing to pay *his wife’s* income taxes. The case became a *cause célèbre* in the British women’s suffrage movement and an embarrassment to the British government and its tax authorities.

Ethel Ayres Purdie, a tax law expert with the Women’s Tax Resistance League, discovered the vulnerability. The Income Tax Act, she wrote, “is a most fearsome piece of composition. Its language is archaic and tautological, it rises wholly superior to punctuation, and proceeds breathlessly through one hundred and ninety-four clauses.”<sup>52</sup> One of those clauses held a flaw.



The Married Woman's Property Act of 1882 was a reform that allowed married women to maintain control of their property rather than relinquishing it to their husbands' control upon marriage. But the earlier (1842) Income Tax Act still considered the husband to be solely liable for the income taxes of both the husband and wife.



an ad for Ethel Ayres Purdie's  
"Women Taxpayers' Agency"

At first, when Elizabeth Wilks began resisting her income tax, the government responded by seizing and selling her property, but when this quirk in the law was discovered, tax resisters like Wilks protested that the government could not legally seize *her* property since as a married woman her taxes were legally owed by the *him* in the marriage. So the government went after Mark Wilks instead and arrested him when he did not pay his wife's taxes.

Mark Wilks insisted that he could hardly fill out an income tax return since he had no legal right to demand information from his wife about her income! Besides, his own modest income and lack of property in his own name meant that he could not afford to pay the taxes on his wife's considerably larger income (he did pay the tax on the portion of their joint income that was attributable to his own income, though his income was low enough that by itself it would not have been taxable). "I am informed that I am liable for taxes levied on her income," he complained, "while at the same time the law places all her property entirely beyond my control."<sup>53</sup>

Meanwhile, the Women's Tax Resistance League trumpeted the arrest of Mark Wilks and his indefinite imprisonment—"for non-payment of taxes not his own and due on an income over which he has no control and whose amount he can only guess at"—as proving their contention that not only should women resist the income tax, but that married women were not even legally obligated to pay it and those women who were paying it were operating under a legal delusion.<sup>54</sup>

The imprisonment of Mark Wilks was a great public relations opportunity:

For what do the arrest and imprisonment of Mark Wilks mean? We are perfectly certain that it will not last long. Stupid and inept as it has been, the Government, we are certain, will not risk the odium which would justly fall upon it if this outrage on liberty went on. A Government which has much at stake and which lives by the breath of popular opinion cannot afford to ignore such strong and healthy protest as is being poured out on all sides. To us, who are in the midst of it, that which seems most remarkable is the growth of public feeling. In the streets where processions are nightly held, we were met at first by banter and rowdyism. "A man in prison for the sake of Suffragettes!" To the boy-mind of the metropolis, on the outskirts of many an earnest crowd, that seemed irresistibly funny; but thoughtfulness is spreading; into even the boy-mind, the light of truth is creeping. If it had done nothing else, the imprisonment of Mark Wilks has certainly done this—it has educated the public mind.<sup>55</sup>

Wilks was released after less than a month in prison, without receiving any official explanation, and without paying the tax.

**AMERICAN WAR TAX RESISTERS.** Not all legal help is welcome. Some resisters prefer to submit passively and unconcernedly to the legal machinations the government puts so much stock in. Some such resisters have better things to do with their time and energy than to worry about the minutiae of laws and legal procedures. Others may not want to humor the conceit that a process of justice is taking place around them.

For example, when American war tax resister Maurice McCrackin was convicted of refusing to cooperate with an IRS summons, he was following a strategy of complete noncooperation that he kept following right into the courtroom—where he refused to stand for the judge, refused to plead to the charges, refused to answer questions, refused to consult with his court-appointed attorney, fasted while behind bars, and had to be wheeled into and out from his court appearances because he wouldn't walk there under his own power.

For the same reason, upon his conviction, he emphatically said that he was not interested in pursuing an appeal: "I said I wanted to file no appeal, nor did I want steps taken to keep the door open, so an appeal could be perfected later. I do not recognize any appeal on my behalf... My position is not changed. This is a moral, not a legal, struggle."<sup>56</sup> One of the lawyers who had been assigned to defend him, however, was convinced that the judge had betrayed bias against McCrackin in his statements from the bench, and said that he intended to disregard his client's wishes and to appeal anyway.

**BEIT SAHOUR.** During the Beit Sahour tax strike against the Israeli military occupation, Elias Rishmawi worked to get a suit challenging the legality of the tax accepted by Israel's court system. He recalled:

I had never had an illusion that the Israeli supreme court would give any justice to Palestinians.... [But] the appeal formed the legal coverage by which I and others were able to continue resisting from one side not paying taxes, since there is a case in court and they cannot force me pay until the case is solved they cannot take any actions against us since we have this case, and we kept challenging the system through different means.... This was impossible to achieve without the legal coverage of the supreme court. Because then, I and the others, would have been considered as inciters and then might be imprisoned for ten years. That's why we needed that coverage.<sup>57</sup>

**HALIFAX "VICARS' RATE" RESISTANCE.** The movement that grew to resist the "vicars' rate" in Halifax, England, in 1875–76, was able to exploit a flaw in the carelessly-written law that implemented the rate.

Under the law's provisions, the head of the establishment church in Halifax was to periodically summon five churchwardens and tell them to pay him the tax. The chosen five were obligated to pay as asked. They then were to convene a meeting to decide how to recoup this money from the rest of Halifax. Resisters took advantage of this by attending this meeting and using parliamentary procedure to immediately adjourn it, thus preventing the poor five suckers from recouping their payments. This tactic was only questionably legal, but it nonetheless was effective in continually delaying payment, as it would have been legally cumbersome to compel a meeting to levy the tax against its will.

A witness to a House of Commons committee testified: “In nearly every township a meeting of inhabitants has been held; and at every one of these meetings the motion for adjournment has been carried, which means a refusal to lay the rate.”<sup>58</sup>

## pay the fines or legal fees of prosecuted resisters

If your campaign has not established any formal mutual insurance plan (see “form mutual insurance pacts” on page 23) to protect individual resisters from fines, penalties, and legal fees that might result from their resistance, people who sympathize with the movement can still show their support by contributing in a more ad hoc, spontaneous fashion.

**NICK HOGAN.** Nick Hogan, a Bolton pub-owner, defied a new anti-smoking ordinance and openly permitted his patrons to light up. For this he was fined £3,000, and another £7,000 in court costs. He refused to pay and was thrown in jail. Hogan was set free the following month when an anonymous man, dressed in a Guy Fawkes mask and cape, delivered a suitcase full of cash to the prison to pay Hogan’s fine. The funds had been donated by thousands of people around the world who were sympathetic to Hogan’s fight.

**AMERICAN WAR TAX RESISTERS.** When pacifist conscientious objector Zerah C. Whipple was imprisoned for refusing to pay a militia tax, an anonymous donor eventually paid the tax (and added costs) to have him released:

At an unexpected moment an entire stranger called at the prison and desired to know the amount of the tax and costs, which he paid, saying he knew the worth of Z.C. Whipple, and that his family for generations back had never paid the military tax, and he wished to save the State from the disgrace of imprisoning a person guilty of no crime. The money was paid and the door opened, and his friend took the receipt to his children and said, “Keep this as a reminiscence that in 1874 your father paid this bill to release a young man from prison, that he might enjoy the rights of conscience.”<sup>59</sup>



Zerah C. Whipple

**WHEN PAYING A RESISTER’S FINES IS NO HELP.** If a resister is refusing to pay a tax or a fine as an act of principled civil disobedience, if you were to pay the money on their behalf they might see this as *interference* rather than support.

The trick to supporting imprisoned tax resisters is to respect their real needs and desires. When “someone interfered,” as Henry David Thoreau put it, and paid his taxes for him in order to spring him from his night in jail, they thought wrongly that they were doing Thoreau a favor, “for they thought that my chief desire was to stand the other side of that stone wall” whereas for Thoreau, the inside *was* the right side:

Under a government which imprisons any unjustly, the true place for a just man is also a prison....

I saw that, if there was a wall of stone between me and my townsmen, there was a still more difficult one to climb or break through, before they could get to be as free as I was. I did not for a moment feel confined, and the walls seemed a great waste of stone and mortar.<sup>60</sup>

Sylvia Hardy was upset that the annual cost of living increase in her pension was less than 3%, while her council tax was rising at a double-digit percentage each year. So she decided to stop paying. A misguided sympathizer paid her bill for her one year, and in response Hardy wrote to the council to ask them not to accept any further donations in her name. Continued refusal, she felt, was “the only way to get our voices heard.”<sup>61</sup>

When women’s suffrage activist Mary McLeod Cleeves was threatened with imprisonment for refusing to pay a carriage license tax, the suffragist newspaper *The Vote* noted that “Mrs. Cleeves has been besieged by friends asking to be allowed to pay her fine; but like a true Suffragette, she refused.”<sup>62</sup>

Paying fines or taxes on behalf of a conscientious resister can send the wrong message. Quakers were largely in sympathy with the Annuity Tax resisters of Edinburgh, Scotland, in the mid-nineteenth century, but an editorial in one Quaker periodical chided those resisters for having taken up a collection to pay to get their colleagues out of jail, rather than embracing martyrdom like a good Quaker would:

Did it not occur to the Dissenters of Edinburgh, that it was not from want of *pecuniary ability* that either of the prisoners allowed himself to be immured in jail? Or again, what was the difference between these individuals paying the tax themselves, and its being paid *for them* by public subscription? If it was wrong in the one case, it must be equally wrong, and a violation of principle, in the other. It has surprised us that not one of the Dissenting Journals that we have met with has taken this view of the subject. In their joyfulness at the liberation of the prisoners, they seem to have lost sight entirely of the *sacrifice of principle* at which it was obtained.<sup>63</sup>

American war tax resister Juanita Nelson was arrested one morning for contempt of court (she refused to provide records to the IRS) and was hauled off to jail in her bathrobe. She explains how she accommodated her friends’ desires to help, while remaining faithful to her principles:

[W]hen the deputy interrupted my reverie to announce visitors, whom I could see in the waiting room, I told him I would leave only to be released....

Two fellow pacifists, one of them also a tax refuser, had been permitted to come to me, since I would not go to them. I asked them what was uppermost in my mind, what they’d do about getting properly dressed? They said that this was something I would have to settle for myself. I sensed that they thought it the better part of wisdom and modesty for me to be dressed for my appearance in court. They were more concerned about the public relations aspect of getting across the witness than I was. They were also genuinely concerned, I knew, about making their actions truly nonviolent, cognizant of the other person’s feelings, attitudes, and readiness. I was shaken enough to concede that I would like to have my clothes at hand, in case I decided I would feel more at ease in them. The older visitor, a dignified man with white hair, agreed to go for the clothes in a taxicab.

They left, and on their heels came another visitor. She had been told that in permitting her to come up, the officials were treating me with more courtesy than I was according them. It was her assessment that the chief deputy was hopeful that someone would be able to hammer some sense into me and was willing to make concessions in that hope. But he had misjudged the reliance he might place in her—she was not as critical as the men. She did not know what she would do, but she thought she might wish to have the strength and the audacity to carry through in the vein in which I had started.

And she said. “You know, you look like a female Gandhi in that robe. You look, well, dignified.”

That was my first encouragement. Everyone else had tended to make me feel like a fool of the first water, had confirmed fears I already had on that score. My respect and admiration for Gandhi, though not uncritical, was deep. And if I in any way resembled him in appearance I was prepared to try to emulate a more becoming state of mind. I reminded myself, too, that I had on considerably more than the loincloth in which Gandhi was able to greet kings and statesmen with ease. I need not be unduly perturbed about wearing a robe into the presence of his honor.<sup>64</sup>

Nelson decided not to contribute to the pretense of courtroom dignity by changing clothes. She appeared before the judge in the same bathrobe she’d been arrested in. (The government later dropped the contempt charge against her, without explanation.)



**Juanita Nelson in front of her Deerfield, Massachusetts home**

## **assist resisters whose property is seized**

Another way you can show solidarity with tax resisters is by coming to their assistance or offering moral support if the government seizes their property.

**THE KEHLER/CORNER HOME.** When the home of war tax resisters Randy Kehler and Betsy Corner was seized for back taxes, supporters came from near and far to maintain a ’round-the-clock occupation of the home:

[David] Dellinger and others have come from as far away as California to the Colrain [Massachusetts] house... Mr. Kehler and Ms. Corner continued to live in the house until they were arrested by Federal marshals last December [1991]. Since then, friends and supporters of the couple have arrived to occupy the almost empty house in week-long shifts marked by the Thursday “changing of the guard” ceremony. Because the house was sold in a Government auction in February, all who go inside risk arrest for trespassing...

For Bonney Simons of St. Johnsbury, Vt., sleeping on a bedroll in the house is her first official act of civil disobedience. At 72 years of age, she said, it is time to “put your body where your mouth is.”<sup>65</sup>

**THE SIEGE OF MONTEFIORE.** British women’s suffrage tax resister Dora Montefiore barricaded her home and prevented the tax collector from seizing her property for several weeks in 1906, in what came to be known as the “Siege of Montefiore.” She noted:

The tradespeople of the neighbourhood were absolutely loyal to us besieged women, delivering their milk and bread, etc., over the rather high garden wall... The weekly wash arrived in the same way and the postman day by day delivered very encouraging budgets of correspondence, so that practically we suffered very little inconvenience...

A woman sympathiser in the neighbourhood brought during the course of the [first] morning, a pot of home-made marmalade, as the story had got abroad that we had no provisions and had difficulty in obtaining food. This was never the case as I am a good housekeeper and have always kept a store cupboard, but we accepted with thanks the pot of marmalade because the intentions of the giver were so excellent.<sup>66</sup>

Examples like these proved to be vivid anecdotes that the press could use when they described the siege and the support the besieged women were receiving from sympathizers.

**VALENTINE BYLER.** When the U.S. government seized Amish tax resister Valentine Byler’s horses and their harnesses while he was in the field preparing for spring planting, sympathetic neighbors allowed him to borrow their horses so he could continue his work. Other supporters around the country who heard about the case sent Byler money—more than enough to buy a new team.<sup>67</sup>

**COSMAS RAIMONDI.** When war tax resister Cosmas Raimondi’s car was seized by the IRS in 1982, several families in his parish offered to loan him their cars so he could still get around. “I’ve not had to ask one person,” he said. “I’m beginning to wonder why I even had a car.”<sup>68</sup>

**HALIFAX “VICARS’ RATE” RESISTANCE.** During the 1875–76 resistance to the “vicars’ rate” in Halifax, England, when the Anti-Vicars’ Rate Union formed, its president recalled, “two resolutions were passed, the first supporting the formation of the Union, its object being the total and unconditional repeal of the Act [that instituted the rate]; and the second resolution being that of a preliminary guarantee fund of not less than £1,000 be formed to support any poor man who should suffer from the spoiling of his goods under distraint.”<sup>69</sup>

**REBECCA RIOTS.** The Rebecca Rioters in Wales were more assertive. They sometimes assisted resisters by thwarting the government’s attempts at property seizure:

Warrants of distress were issued... The constables then went towards Talog; but when on their way there they heard the sound of a horn, and immediately between two and three hundred persons assembled together, with their faces blackened, some dressed in women’s caps, and others with their coats turned so as to be completely disguised—armed with scythes, crowbars, and all manner of destructive weapons which they could lay their hands on. After cheering the constables, they defied them to do their duty. The latter had no alternative but to return to town without executing their warrants....

At Maesgwenllian near Kidwelly, several bailiffs were put in possession for arrears of rent to the amount of £150, but about one o'clock on the morning of 11th September, Rebecca and a great number of her followers made their appearance on the premises, and after driving the bailiffs off, took away the whole of the goods distrained on. As soon as daylight appeared, the bailiffs returned, but found no traces of Rebecca, nor of the goods which had been taken away.<sup>70</sup>

**MORAL SUPPORT FOR WAR TAX RESISTERS.** Sometimes, on the other hand, moral support is all that is called for. When the IRS seized and auctioned off the home and farm of Art Harvey and Elizabeth Gravalos in 1996, other war tax resisters and supporters were by their sides:

“I might have cried if I were alone,” Gravalos admitted. But she was far from alone. About 75 supporters gathered outside the building and spoke of their solidarity with Elizabeth and Arthur.<sup>71</sup>

In 1997, the IRS levied 78-year-old war tax resister Ruth McKay's social security checks to recoup the taxes she had been refusing to pay over the previous twenty years. To show their support of her stand, forty sympathizers joined her for a vigil at the federal courthouse in Concord, New Hampshire.

When war tax resister Maria Smith's wages were garnisheed by the IRS in 2005, fifty supporters held a special church service in her honor.<sup>72</sup>

**BARDOLI TAX STRIKE.** One alternative to a solemn service or vigil is a *party*. One man whose property was seized by the government during the Bardoli tax strike in 1928, and “who thus lost all his valuable property, celebrated the event by inviting friends and soldiers of *Satyagraha* to a party.”<sup>73</sup>

**QUAKERS.** If you're resisting taxes in a good cause or for a good principle, and you know that government retribution is to be expected as part of the package, a property seizure isn't necessarily cause for panic or mourning, or reason for your friends to take pity on you, but may instead be an opportunity to reflect with satisfaction on a job well done.

In 1822, Nathaniel Morgan was speaking with someone who was curious about Quaker practices and he remembered the conversation this way:

I told him then that I and my father had refused to pay the income tax on account of war, and had refused it on its first coming out, and withstood it 16 years, except when peace was declared, and that our goods were sold by auction to pay it. This seemed to excite his curiosity, and made a stand to hear further... asking me if we got anything by that, meaning, was anything refunded by the Society for such suffering. I immediately replied: “Yes, peace of mind, which was worth all.”<sup>74</sup>

However, some Quaker Meetings have taken steps to assist members whose property has been seized. In the mid-1970s, the IRS seized and auctioned off Meg Bowman's car. In response, members of her Meeting “formed a special support corporation and bought the car so that Meg and others may use it in their travels in and about the city” (and so the car would no longer be an asset in Bowman's name that the IRS could seize).<sup>75</sup>

## assist resisters whose utilities are shut off

Governments are increasingly using public utility monopolies as a way to inflict new taxes on citizens by hiding them in the utility bills. Resisters have responded by refusing to pay the hikes, or sometimes the entire bills, and governments have sometimes retaliated by cutting off the resisters' access to the utilities. Resistance campaigns have developed strategies for assisting resisters whose utilities are shut off in this way.

**DUBLIN WATER CHARGE STRIKE.** During the water charge strike in Dublin, for example, “local campaign groups successfully resisted attempts to disconnect water and in the couple of instances where water was cut off, campaigners re-connected it within hours. The first round was won hands down by the campaign and it was back to the drawing board for the councils.” Resisters also got advice on “how to block up their stopcocks to make it difficult for their water to be cut off. Empty bean tins and a little bit of cement were the necessary ingredients.”<sup>76</sup>

**GREEK “WON’T PAY” MOVEMENT.** The Greek “won’t pay” movement (still ongoing at the time of this writing) has enlisted guerrilla electricians to reconnect the power to Greek households that have gone dark because they were unable (or unwilling) to pay the new taxes. One report said that the campaign had successfully reconnected the power to over a thousand such households.<sup>77</sup>



a still from a video that shows one of the “won’t pay” movement’s guerrilla electricians reconnecting the power at a Greek home

**PHONE TAX RESISTERS.** The federal excise tax on telephone service in the United States has a history as a source of war funding dating back to the Spanish-American War. It has frequently been a target of war tax resisters.

According to U.S. law, the tax is owed by the customer to the federal government—not to the phone company, which is just acting as an intermediary. Nonetheless, phone companies often wrap the tax up along with all of the other charges in a unified phone bill. For this reason, some phone companies would treat phone tax resisters as though they were underpaying



their phone bills instead of recognizing that they were refusing to pay only the tax—and the companies would sometimes incorrectly add late-fees or threaten to cut off service.

The HangUpOnWar.org website collected stories from phone tax resisters about their experiences with a variety of phone service providers. These stories made it easier for resisters to determine which department they should call to get a bill sorted out, whether resisters would have more luck if they accompanied their phone bills with a letter or card explaining their resistance (and if so, what it should say), and so forth. This support made it easier for people to continue to resist even when they ran up against the phone company bureaucracy.

## accompany resisters to prison

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By accompanying resisters when they go to prison, you stand with them in their ordeal and also demonstrate that you are undaunted and unashamed at being vulnerable to government reprisals. Here are two descriptions of how this can play out:

**ANNUITY TAX RESISTANCE.** In the 1830s, Annuity Tax resisters in Edinburgh, Scotland, would march to prison in a veritable parade of protesters. One description of such a procession read:

[H]e was marched off to the Calton Jail, accompanied by the usual hasty muster of people carrying flags and poles, having placards on which were a variety of devices and inscriptions... His daughter, a fine young woman, in a fit of heroic indignation which overmastered her grief and the natural timidity of her sex, seized one of the flags, and would have walked before her father to prison with the crowd, but was prevented by him and the interference of the humane bystanders.<sup>78</sup>

**BARDOLI TAX STRIKE.** When resisters were arrested during the Bardoli tax strike, they considered it an opportunity for celebratory defiance in which the prisoners did as much to boost the spirits of the onlookers as vice-versa:

Some of the wives of the men who were arrested attended the court, and followed their husbands to the station where they were taken roped and handcuffed in pairs under strong police escort. Sorrow there may have been in the women's hearts, but there was none on their faces, and they joined in the hearty cheering as the train moved out of the station platform...

[T]he people had by now become adepts in laughing at these displays. The convicts were laughing and joking and saying to people who were annoyed to see them handcuffed: "Never mind: something better than wrist watches." Immediately the people caught their spirit, lustily cried *Vande Mataram*, and gave hearty cheers as the train carrying the convicts steamed out of the platform.<sup>79</sup>

## correspond with imprisoned resisters

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For a time I volunteered with a group called the Prison Literature Project, which sends free books to prisoners in the United States. Most of the letters the Project gets from prisoners are

requesting books, but many others are just expressing gratitude for the books and letters previously received—heartfelt, often *heartbreaking* gratitude, especially since many of the prisoners are of limited means and sometimes have to make real sacrifices just to put a stamp on an envelope.

This impressed on me how meaningful it is for people behind bars to get letters from friends outside. A good way to show support for imprisoned resisters is just to drop them a line and remind them that they're in your thoughts.

A tax resistance campaign can support resisters by ensuring that those who are imprisoned for the cause will get regular correspondence from their comrades outside.

Brian Wright was the first person imprisoned for tax resistance during the rebellion against the poll tax in the U.K. in 1990. While there he received over 800 cards and letters from supporters. The Trafalgar Square Defendants' Campaign in that same struggle made it a policy that every prisoner should receive at least one personal letter per week from someone in the campaign.<sup>80</sup>

The first person imprisoned in the Bardoli tax strike got a letter from Mahatma Gandhi himself: "You are fortunate," he wrote, "...now the good fortune of going to jail has come to you before all others. Should it please God to permit us a change of places, and if you would be so generous, I should certainly love to change places with you. Victory to you and to the country."<sup>81</sup>

The New York City chapter of the group Anarchist Black Cross, which supports imprisoned dissidents in the United States, held a letter-writing dinner in 2011 in honor of imprisoned war tax resister Carlos Steward. Volunteers cooked dinner and provided letter-writing supplies and information about Steward's case so writers could concentrate on their letters—and made the letter writing a festive and social event.<sup>82</sup>

## assist the families of imprisoned resisters



Gandhi and others at Tolstoy Farm where he was developing his *satyagraha* method of nonviolent struggle

If your tax resistance campaign anticipates that resisters may be imprisoned, you can give those resisters one less thing to worry about by having a plan to help the families of those behind bars.

**SATYAGRAHA IN SOUTH AFRICA.** Gandhi usually stressed that imprisoned *satyagrahis* should be self-reliant and should not expect much in the way of organizational assistance, but when he was planning a tax strike in South Africa in 1911 he thought that supporting imprisoned strikers' families was a priority: "[U]ndoubtedly, the

Congress [of resisters] should undertake to feed the wives and families of those who may be imprisoned.”<sup>83</sup> Some of these families were put up temporarily at Gandhi’s “Tolstoy Farm,” and campaign sympathizers sent donations to help support them.

**PEACEMAKERS.** Members of the American war tax resistance group “Peacemakers” founded what they called the “Peacemaker Sharing Fund”:

...a mutual aid plan designed to insure aid to dependents of imprisoned Peacemakers and to help finance group projects. During the Vietnam war, the sharing fund became the main vehicle for donations to meet the needs of war resisters’ families.<sup>84</sup>

## visit imprisoned resisters

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It can be of great comfort to a prisoner to see a friendly face. If a campaign can facilitate visits to imprisoned tax resisters, this will be a boost to their morale. And anything that makes life easier for imprisoned resisters helps to bolster the determination of other resisters who are risking imprisonment.

Thomas Story, an English Quaker who was visiting the American colonies, was able to visit two Quakers from Rhode Island who were in prison for not paying a militia exemption tax. Story visited several times, on one occasion staying with the prisoners almost all day. He helped them hold a Quaker meeting in the prison, and he also (having some legal experience) tried to assist them in court.<sup>85</sup> It has been a great comfort to imprisoned Quaker tax resisters like these to maintain their bonds of community while behind bars.

When Zerah C. Whipple was imprisoned for failing to pay a war tax in 1874, it was a comfort to him to have friends on the outside trying to get in. He wrote: “Our friend John J. Copp, proved himself a true friend indeed. Knowing that I would be lonely in the jail, he visited me every day after he learned that I was there, and when the keeper refused him admission, he demanded it as his right to visit his client, and claimed the right to see me alone too, which was granted.”<sup>86</sup>

Families who could not afford to travel to visit their imprisoned family members during the poll tax rebellion in Thatcher’s Britain were able to get financial help from the Trafalgar Square Defendants’ Campaign. “Supporters of the campaign believed that those who were imprisoned were in prison on behalf of those who were outside,” a campaign veteran remembers, “and it was the responsibility of the movement to take care of them.”<sup>87</sup>

## issue formal shows of support for imprisoned resisters

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Another way of expressing support for imprisoned tax resisters is with public, formal commendations.

For example, when Zerah C. Whipple was in jail for his war tax resistance, the Connecticut State Peace Society passed a whole series of resolutions in support. One read:

*Resolved:* That it is a great, precious, and sanctifying privilege of us all, to feel that in his bonds we are bound with him, and to pour our heart's holiest sympathies into his cup of trial.<sup>88</sup>

Judge E.T. Lane of Cass County, Missouri, went to prison in 1892 rather than obey a higher court's order that he impose a tax on County citizens to pay for corruptly-issued railroad bonds. Grateful citizens showed their appreciation for his stand by nominating him for the legislature, and then electing him by an overwhelming margin while he was still behind bars. This particular honor had a very practical effect: Because Lane could not legally serve both as a judge and as a legislative representative at the same time, upon winning the election he ended his term as a judge, which meant that he could no longer be held in contempt for refusing to obey an order he was no longer empowered to obey.<sup>89</sup>

## **greet imprisoned resisters upon their release**

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By being present to welcome imprisoned resisters when they are released, you also welcome them back into the resistance movement outside, encourage them to maintain their resistance, and show others that you are undaunted.

**BRITISH WOMEN'S SUFFRAGE MOVEMENT.** Constance Andrews of the Women's Tax Resistance League was jailed for a week in 1911 for failure to pay a dog license tax. Marguerite A. Sidley reported on how the League responded to her release:

Here was a chance for the local branch, and they seized it... Everyone has been talking of Miss Andrews and our preparations to receive her. Open-air meetings, bill-distributing, the carrying of trimmed posters, pushing the decorated coster's barrow (covered with *The Vote* and posters) through the town—all have served to draw the attention of the townfolk to the fact that something unusual was afoot. Our two meetings on Cornhill were well attended, and the behaviour of the crowds was remarkably good.

On Friday morning a very large crowd—described in the local press as “an immense gathering”—collected outside the prison to cheer Miss Andrews on her release... Miss Andrews was released, a photographer standing on a wall opposite the prison gate being the first to give the news. The outer gate opened, and as our ex-prisoner came out a lusty chorus of “hurrahs!” showed the sympathy of the crowd. Mrs. Despard said a few words of welcome, and then we formed up in a little procession behind the Ipswich “Dare to be Free” banner... The large crowd followed us all the way, and enquiring heads were thrust through open windows all along the route.<sup>90</sup>

**POLL TAX REBELLION.** The campaign to resist Thatcher's poll tax organized a march to Brixton Prison, which held most of the resisters then in custody. Police attacked the march and arrested 135 people. “That evening,” says campaign volunteer Danny Burns, “volunteers were sent to every police station to welcome those who were released on bail.” This served not only to show solidarity, but also to make the arrested people aware of the legal support available to them and to encourage them to cooperate in their defense. Burns says that thanks to this

determined outreach “every single one of the defendants had made direct contact with the campaign within the first week.”<sup>91</sup>

**WHITE SUPREMACISTS IN LOUISIANA.** During the white supremacist rebellion against the Reconstruction state government in Louisiana in 1873, Edward Booth was imprisoned for 24 hours for refusing to pay a license tax.

[I]t was agreed among his immediate personal friends, the members of the tax resisting association and their sympathizers, to make a grand demonstration at the hour of his release, and escort him to his place of business, to show their sympathies, and in what approbation he was held for having become the object of an oppression in the defence of his personal rights.

Before the hour of his release, a large concourse of people assembled before the doors of the prison to hail the deliverance of the prisoner, and the anteroom was thronged with friends anxious to proffer the hand of sympathy and condolence.... Mr. Booth filed out of the room and stepped into a carriage in waiting, amid rousing cheers and a stirring air from the band. The carriage led off, followed by the band and the large concourse of people, who gradually fell into an orderly line of twos, to the number of about 400.<sup>92</sup>

The marchers then hung an effigy of the Reconstruction governor from a lamp post while loudly cheering. When the procession reached Booth’s place of business, he gave a speech thanking the crowd for their support and urging them to renew their resistance.

## honor resisters who have been imprisoned or prosecuted

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A campaign can also recognize and honor those resisters who have been imprisoned for the cause—singling them out for respect. In this way the campaign can invert and subvert the government-promoted convention that makes jailbirds objects of shame.

The Women’s Tax Resistance League made a point of honoring those who had done time for the movement. An American woman who visited her counterparts across the ocean observed:

It was a queer sensation in those days to look upon sweet and ladylike young women... and to know that they had actually been prisoners. It was not long before they were looked upon as something sacred, as those who had made special sacrifices for the cause, and they wore badges to show that they had been prisoners and in every place were given the post of honor until their numbers mounted up to the hundreds.<sup>93</sup>

I mentioned earlier the case of farmers in Beidenfleth who were eagerly trying to get themselves indicted for tax resistance (see “take other forms of mass action in response to arrests” on page 35). Those who succeeded were honored:

The Beidenfleth Heifer Case developed into a regular popular festival. Maidenly hands strung garlands about the necks of those enviable peasants who had achieved the honour of receiving a writ.<sup>94</sup>

## petition for leniency towards resisters

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Another way some campaigns have supported tax resisters has been to try to convince the government to be lenient toward them.

When a number of young Quaker men were imprisoned for failure to pay a militia exemption tax in 1778, David Cooper followed them to jail and met with the officers who were holding them captive. He wrote:

I had much conversation with them; they appeared very moderate, but were very earnest for me to pay the fine, and not suffer our sons to be committed to prison. I told them they were aware that our religious principles forbade it; the young men were in their possession, and I had no desire to persuade them to deviate from what they believed their duty as officers required; but only wished them to use their power in a manner that would afford peace hereafter. It was a matter of conscience; they ought therefore to be very tender, and not use rigor... They appeared friendly, and the young men being under the Sheriff's care, he directed them to go home, and meet him at Woodbury at an appointed day. He afterwards sent them word they need give themselves no further trouble till he called for them. So the matter rested.<sup>95</sup>

Another possibility is to try to legally rehabilitate convicted resisters after the fact. During the American Revolution, one of the first items on the agenda of the North Carolina revolutionary Convention in August, 1775, was to ensure that the new revolutionary regime would rescind the legal penalties forced on the earlier Regulator tax rebels:

*Resolved:* That the late Insurgents and every of them, ought to be protected from every attempt to punish them by any means whatsoever, and that this Congress will, to their utmost, protect them from any injury to their persons or property which may be attempted on the pretence of punishing the said late insurrection, or anything in consequence thereof.<sup>96</sup>

## keep a record of “sufferings”

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Whenever the authorities arrested, prosecuted, imprisoned, or seized property from Quaker tax or tithe resisters, whichever Meeting that Quaker belonged to was sure to make note of it in their book of “Sufferings.” These ordeals “for conscience sake” were marks of honor and proofs of faith that sanctified the Meeting.

“Friends were always careful to put their sufferings on record,” wrote Stephen B. Weeks, in *Southern Quakers and Slavery*. “Whatever else the Quaker might suffer, he could not bear for the shade of oblivion to come over the record of his testimonies.”<sup>97</sup>

It was easier for a Quaker to exhibit fortitude in the face of government reprisal if he or she knew that this would be remembered respectfully, and would become part of the story of the endurance of the Society of Friends in a world of persecution and misunderstanding.

It was a common practice for Monthly Meetings to pass their records of sufferings up in the Society of Friends hierarchy to be recorded also at the Quarterly Meeting level, and then finally at the Yearly Meeting.

After the American Revolution, some American Monthly Meetings used this practice to press for more respect for war tax resistance in the Yearly Meeting. Officially, the only Quakers whose sufferings were to be recorded were those who had resisted militia exemption taxes and other taxes that were explicitly and exclusively destined for war spending. But some Monthly Meetings had a more inclusive policy and recorded sufferings of those Quakers who were resisting general-purpose taxes since the bulk of the money raised by them was going to pay off war debt.

In 1782, David Cooper wrote of the Rhode Island Yearly Meeting:

By a previous rule, such who paid any tax wholly for the support of war should be dealt with as offenders, but Friends were allowed to pay mixed taxes a part whereof was for civil purposes and part for war, nor were sufferings of those who declined to pay these taxes received or recorded. This subject now occasioned much debate, which resulted in a minute directing such sufferings to be recorded as *their* testimony against war.<sup>98</sup>

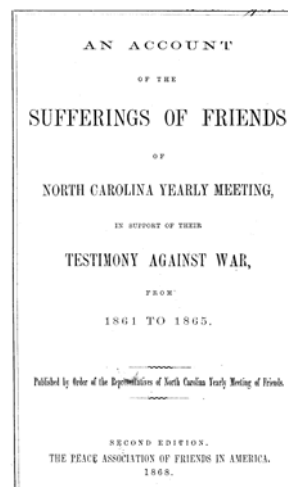
In another case around the same time, the monthly meeting in Evesham, New Jersey tried to forward the record of the sufferings of its members who had refused to pay war taxes, but their Quarterly Meeting in Salem balked at recording them and forwarding them further. This led to a great deal of debate in the Quarterly Meeting and kept war tax resistance on the front burner there—and also in the Yearly Meeting, which appointed a committee of 36 Friends who unanimously recommended that these sufferings be accepted and recorded.<sup>99</sup>

In these ways, the practice of recording sufferings became not just a way of commemorating and sanctifying individual resistance, but also a way of keeping this resistance in the foreground whenever Quakers met.

Modern American war tax resister Ed Hedemann has been trying to keep this practice alive. He maintains web pages that list American war tax resisters in the modern era who have had property seized by the IRS or have been taken to court, convicted, or jailed.<sup>100</sup>

Sometimes, the government does the recording for you, and all you have to do is to make sure the roll becomes an honor roll. Local council governments in the United Kingdom tried to shame tax resisters by publishing their names in the newspapers during the poll tax rebellion of the Thatcher era:

Many councils tried using the press to dissuade people... Local papers, such as the *Docklands Recorder* in Tower Hamlets, printed long lists of non-payers in an attempt to shame them in public. This plan failed miserably as hundreds of people wrote to the letters' pages asking why they weren't on the list, saying they were proud to be non-payers and wanted everyone to know.<sup>101</sup>



the title page from a Quaker book of sufferings

This sample chapter comes from a draft of the upcoming book *99 Tactics of Successful Tax Resistance Campaigns*, by David M. Gross. It is scheduled for release in early 2014.

For the latest updates on the book, and for bonus material and workshop guides, see the book's web page at:

<http://sniggle.net/99Tactics>



Successful tax resistance campaigns have changed history. But to succeed, your tax resistance campaign must learn the lessons history has to teach. *99 Tactics of Successful Tax Resistance Campaigns* helps you make your campaign successful by showing you how to apply tactics from successful tax resistance campaigns from around the world.