Give Your Campaign a Tune-Up

Now it's time to apply what you've learned from 99 Tactics of Successful Tax Resistance Campaigns to strengthen your own tax resistance campaign. In this exercise, you'll methodically and carefully examine your campaign, looking at its strengths, its weaknesses, and its vulnerabilities. You'll then choose some new tactics to strengthen your campaign on the fronts where it is weakest or most vulnerable.

If you are going through this exercise along with other people in your campaign, consider going through the steps once on your own first, or maybe in pairs or small groups, before coming together to do the exercise as a full group. This way you'll avoid groupthink and your campaign will be nourished by the broadest set of ideas you can come up with.

You may find (and you may find it surprising) that your group gets hung up on the very first step—defining your goals. This may be because your campaign includes resisters with a variety of motives and a variety of ideas of what tax resistance is meant to accomplish. But this may also mean that your campaign could benefit from better-articulating its goals. Even if your campaign already has a "mission statement," it is worth revisiting the question of whether that statement aligns with the hopes of the people in your campaign, and with its actual activities.

If your campaign struggles with this question, I recommend devoting some extra time to it before continuing with the rest of the steps in this chapter. It is only when you have your goals well-articulated that you have a good yardstick by which you can measure the effectiveness of your activities and tactics. When you make your goals explicit and keep them at the front of your mind, you can more quickly and confidently judge your activities and tactics and decide which ones really do further your goals and which ones you are pursuing for other reasons—perhaps because they have become a comfortable habit, or because that's what other groups have done.

In 99 Tactics of Successful Tax Resistance Campaigns you will find an example of this exercise as though it had been filled out by the planners of the 1928 Bardoli tax strike.

1. The essentials

What are you hoping to accomplish with your tax resistance campaign? Describe what it will look like when you are victorious. What happens to your opponents? Are they vanquished, exiled, overthrown—or are they won over, convinced, turned into allies—or something else entirely? What has to happen after victory, to keep your triumph intact? Are there secondary goals that you also want to keep in mind? Is this campaign just one battle in a larger struggle, and if so what are the goals of that struggle? Avoid as much as possible mentioning specific tactics here—instead, concentrate on your goals. That said, some of your goals may include means as well as ends—for example, one of your goals may be to conduct your campaign nonviolently.

Also: are there any essential characteristics of your campaign that are possibly incidental to your goals but still important? For example, if your campaign is composed of people who belong to a particular religion, choosing tactics that comport with that religion's teachings may be essential; or if this tax resistance campaign is one battle in a larger struggle, it may be important to respect the needs of that larger struggle even if this weakens your particular campaign. Is your campaign run by a legally-chartered corporation (in which case the organization may need to shield itself from involvement with actions that jeopardize its charter)? Are you exclusive or inclusive? democratic or hierarchical? self-sustaining or donor-dependent? Now is the time to make explicit anything about your campaign or organization that may restrict your choice of tactics.

2. Your demographics

What varieties of resisters currently make up your campaign (see "Varieties of Tax Resister" on page 5)? How many are conscientious objectors? protesters? people-power resisters? agitators for legalization of tax refusal? How many seem to have motives or goals that come from more than one of these categories (and in such cases, is one category more fundamental than the others)? Is there anything else that characterizes the resisters in your campaign—are resisters largely from a particular region, ethnicity, nationality, religion, age range, social or economic class, or in some other way are they demographically distinct from the population as a whole? Also: are there any demographically identifiable groups of people that you believe could or should join your campaign but who have not yet done so—if so, how would you identify them?

Next, you're going to look at which particular tactics your campaign currently practices (or can deploy on a moment's notice if the opportunity arises). Refer to the lists of tactics in earlier chapters, but don't restrict yourself to these—list anything that your campaign does to further its goals or to be more effective.

3. Your tax resistance tactics

List any methods of tax resistance your campaign currently practices. Also list here any of the supplemental tactics listed in "Tactics that Expand the Arsenal of Resistance Techniques" on page 129.

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boycott government monopoly goods or particularly taxed goods
manufacture & sell alternatives to taxed goods
smuggle goods to evade taxes
switch to alternative currencies
switch to cash
participate in barter and other off-the-books transactions
participate in buycotts and boycotts
conduct consumer strikes
coordinate with labor strikes
conduct hartals and business strikes
encourage tax evasion, erode general taxpayer compliance
counsel people in legal tax avoidance techniques
pay taxes in an inconvenient or symbolic way
pay taxes with degraded currency
engage in pickets, protests, and other public demonstrations
petition for redress of grievances
defy conditions of tax-exemption, deliberately incur then resist a tax
foment acts of solidarity from non-resisters
refuse to fund certain voluntary, non-governmental activities as well
refuse to support the government in certain other ways
refuse to use government currency
renounce government privileges and titles
resist the census
secede or establish a parallel government
foment bank runs
threaten to repudiate the government debt

4. Your support tactics

List any methods of supporting tax resisters that your campaign currently practices or is already fully prepared to practice if necessary, such as those tactics listed in "Tactics that Support Tax Resisters" on page 23.

	form mutual insurance pacts
	join cooperative housing
	form cooperative business arrangements
	resist levies on employees' salaries
	resist withholding on employees' salaries
	other ways employers can support resisting employees:
	(specify)
	form groups for mutual support and coordinated decision-making
	demonstrate support for individual resisters
	rally on the occasion of arrests, trials, or imprisonments
	take other forms of mass action in response to arrests: (specify)
	attend the trials of those prosecuted
	develop and use legal expertise
	pay the fines or legal fees of prosecuted resisters
	assist resisters whose property is seized
	assist resisters whose utilities are shut off
	accompany resisters to prison
	correspond with imprisoned resisters
	assist the families of imprisoned resisters
	visit imprisoned resisters
	issue formal shows of support for imprisoned resisters
	greet imprisoned resisters upon their release
	honor resisters who have been imprisoned or prosecuted
	petition for leniency towards resisters
	keep a record of "sufferings"
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5. Your growth tactics

List any methods of recruiting tax resisters or of combatting attrition that your campaign currently practices, such as those tactics listed in "Tactics that Increase the Number of Resisters" on page 55.

	teach people about techniques and consequences
	reach out to potential resisters at the time and place of payment
	recruit new resisters through letters or face-to-face outreach
	choose a small, easy, high-participation tax to resist
	ask people to vow to resist when a critical mass of people take a similar vow
	convince existing organizations to adopt or endorse tax resistance
	maintain solidarity in the face of divisive pressure
	engage in a social boycott of non-resisters
	threaten taxpayers to try to coerce them into resisting
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6. Your counter-enforcement tactics

List any methods of frustrating government countermeasures that your campaign currently practices, such as those tactics listed in "Tactics that Frustrate Government Countermeasures" on page 75.

	hide or flee to resist arrest refuse to indict or convict (jury nullification)
	clog up the courts and/or the jails
	disrupt trials, break resisters out of prison
	hold resisters' property in others' names
	hide taxable or seizable assets
	migrate or "taxpatriate" ahead of the tax collector
	disrupt tax auctions
	block tax collectors and enforcers with barricades or blockades
	engage in social boycott of tax collectors and collaborators
	assault tax collectors
	intimidate tax collectors with humiliation attacks
	attack the homes and property of tax collectors
	develop positive relationships with tax officials
	encourage defection in the tax bureaucracy
	blockade tax offices
	attack tax offices
	send disturbing packages or issue bomb threats
	intimidate or assault tax collaborators
	miscellaneous attacks on tax officials
_	(specify)
	destroy the apparatus of taxation
	warn people when tax collectors are on the way
	refuse to elect tax assessors or collectors
	short-circuit the bureaucracy with paperwork
_	attack police or military personnel engaged in tax enforcement
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7. Your public relations tactics

List any public relations methods that your campaign currently practices, such as those tactics listed in "Tactics of Education and Public Relations" on page 179.

	redirect resisted taxes to charity put your taxes in an escrow account in lieu of payment avoid falsehood, engage in radical honesty conduct surveys to gauge support contrast your campaign with more objectionable opposition movements get a good spin out in the media resonate with myths, legends, folklore, or historical examples take public oaths or pass resolutions of tax resistance use property seizures as rally or protest opportunities
	sing tax resistance songs
	wear badges, emblems, or uniforms
	surrender yourself as a criminal for having paid taxes
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8. Refine your lists

From the lists of tactics you have just finished making in steps 3–7:

- 1. highlight those tactics that are particularly effective
- 2. cross-out tactics that are stubbornly ineffective or are losing their effectiveness
- 3. make note of any tactics that are particularly vulnerable to government countermeasures or fragile in the face of new circumstances that are likely to arise

3. Your tax resistance tactics

4. Your support tactics

5. Your growth tactics

6. Your counter-enforcement tactics

7. Your public relations tactics

9. Shore up your weak fronts

Based on the lists you made in the previous step, identify one or more fronts on which you are weakest or most vulnerable. Make note also of any current government countermeasures for which your campaign does not yet have an adequate defense or a way to successfully exploit. In the space below, list some promising new tactics your campaign could develop in each of these fronts:

10. Refine your list of new tactics

Identify a small number of new tactics (no more than two or three) that seem most promising and that will strengthen your campaign where it is weakest. Spend some time brainstorming what it would take to implement them and what consequences you anticipate (you'll probably need to use additional pages). Answer questions like these:

- 1. In a nutshell, how does this tactic help our campaign succeed?
- 2. How will we measure the success of this tactic?
- 3. When is our deadline for deploying this tactic, and how much time would it take us to deploy this tactic effectively?
- 4. Who is the project lead, and what resources can be made available to that person?
- 5. How many people from our campaign would need to devote how many hours to make this tactic work?
- 6. Do we have the necessary expertise in-house to deploy this tactic, or would we need to develop it, recruit it, or hire it? How will we acquire the necessary expertise?
- 7. Are there any possible side-effects from this tactic (such as negative public relations)? How can we anticipate and head these off?
- 8. In what ways might this tactic alter the demographic composition of our campaign? How can we best use this to our advantage, or head off any possible downsides?
- 9. How are the opponents of our campaign likely to respond to our use of this tactic? What strategies can we put in place to blunt the effects of any counter-measures?

From here on, the problem becomes one of project management, which is beyond the scope of this exercise.