

WRITERS and EDITORS WAR TAX PROTEST

P. O. Box 255
Planetarium Station
127 West 83rd Street
New York, N. Y. 10024

Fellow Signers:

Our initial goal was to obtain from 300 to 500 signatures for our ads and statements. We now have over 350 names, and they are coming in at an increasing tempo. We hope to achieve, or surpass, 500 by the end of October. The plan now is to seek to run our ad -- hopefully, in The New York Times; elsewhere if they do not accept it -- during the first week in November.

We were given some extra time as a result of the troubled reception Congress gave President Johnson's income tax surcharge proposal. We intend to use this time to recruit as many new names as possible during the remainder of October. If there are people you have not contacted before, please do so now; if there are people you have not heard from yet in response to an initial approach, now is the time to follow up. The best available reading of the situation in Congress is that some version of the surcharge -- a 5% tax increase, say -- will pass. So this is the home stretch and we have to keep pressing.

The treasury reports that we have on deposit in our account \$3,800.00. As you may know, a full-page ad in the daily New York Times costs \$7,800.00. The solution, of course, is that those of us who have not yet sent in checks (payable to WRITERS and EDITORS WAR TAX PROTEST) of \$10.00 or more should do so at once. Those who have, and who can afford to make an additional contribution, should send another check within the next two weeks.

You will note some enclosures:

1. The fact-sheet on tax-refusal. If you have any further questions or problems, please contact us.
2. An up-to-date list of the signers. If your name does not appear here as you wish it to appear in ads and public statements, please rush us your corrections. (In this connection, we must remind you that many newspapers require written permission from each signer of an ad soliciting funds. If you have not yet filled out and returned the coupon on the attached statement -- check the first box, which is for signers -- please do so now. If you cannot recall doing this for sure, fill it in again. We will not be able to list the names of those for whom we do not have written permission.)

If you need extra copies of the enclosed statement (Thoreau quote plus list of names), which will form the basis of our ads and public statements, let us know promptly. They are available for \$1.00 per hundred, plus 25¢ for handling. Tell us how many you need to circulate to your own personal lists, and where they should be sent to you.

WEWTP

"How does it become a man to behave toward this American government today? I answer that he cannot without disgrace be associated with it.... In other words, when...a whole country is overrun and conquered by a foreign army, and subjected to military law, I think it is not too soon for honest men to rebel and revolutionize. What makes this duty the more urgent is the fact that the country so overrun is not our own, but ours is the invading army.... There are thousands who are in opinion opposed to...the war...who, esteeming themselves children of Washington and Franklin, sit down with their hands in their pockets, and say that they know not what to do, and do nothing.... They hesitate, and they regret, and sometimes they petition; but they do nothing in earnest and with effect. They will wait, well disposed, for others to remedy the evil; that they may no longer have it to regret.... What I have to do is to see, at any rate, that I do not lend myself to the wrong which I condemn.... If a thousand men were not to pay their tax-bills this year, that would not be a violent and bloody measure, as it would be to pay them, and enable the State to commit violence and shed innocent blood."

-- Henry David Thoreau, Civil Disobedience, 1849,
commenting upon American involvement in the
Mexican War.

We, the undersigned writers and editors, believing that American involvement in Vietnam is morally wrong, pledge:

1. None of us voluntarily will pay the proposed 10% income tax surcharge or any war-designated tax increase.
2. Many of us will not pay that 23% of our current income tax which is being used to finance the war in Vietnam.

To: WRITERS and EDITORS WAR TAX PROTEST
P. O. Box 255
127 West 83rd Street
New York, N.Y. 10024

I believe American involvement in the war in Vietnam is morally wrong.

As a writer/editor, I wish to add my name to the Writers and Editors War Tax Protest. I dissociate myself from my government's actions in Vietnam and I am willing to use my next tax return to vote no-confidence in the present Administration. I enclose a check (payable to Writers and Editors War Tax Protest) for \$10.00 or more to help pay for running this statement as a newspaper advertisement and for other expenses.

I am in sympathy with what you are doing. Enclosed is my check for \$.....

I would like more information. Please send me your fact-sheet on tax refusal.

Name.....
Street Address.....
City.....State.....Zip Code.....

Partial List of Signers
of
WRITERS and EDITORS WAR TAX PROTEST

- | | | |
|--------------------|--------------------|-------------------------|
| Walter Arnold | Sara Blackburn | Judith Coburn |
| Lew Arthur | George Blake | Hy Cohen |
| Aaron Asher | Robert Bly | Fred J. Cook |
| Dore Ashton | Florence Bonime | Thomas Cornell |
| Eliot Asinof | Kay Boyle | Joseph Cunneen |
| Lois Balcom | Frederic Bradlee | Guy Daniels |
| Richard Baron | Nat Brandt | Amy Dave |
| Thomas D. Barry | Yanna Kroyt Brandt | Tana de Gamez |
| Elizabeth Bartelme | Saul Braun | David Dellinger |
| Gregory Battcock | Carol Brightman | Barbara Deming |
| Sally Belfrage | Thomas R. Brooks | Stanley Diamond |
| Francis Bello | Dan Browne | Digby Diehl |
| Eric Bentley | Susan Brownmiller | Lawrence Dietz |
| Lawrence M. Bensky | David Budbill | Shirley Dolgoff |
| Albert Bermel | Richard V. Carter | Candida Donadio |
| Joyce Bermel | Lois Chevalier | Arlene Donovan |
| •idney Bernard | Noam Chomsky | Martin Duberman |
| James Best | Robert Claiborne | James Whitfield Ellison |

Additional Signers

Lawrence Grow
Bell Gale Chevigny
Peter Clark
Anne Anory
Robert Stead
Martin J. Corbin
William H. Ryan
Richard Huett
Irvin Silber
David B. Harris
Loretta McLaughlin
Jerome Charyn
Tillie Olsen
Marguerite Tjader Harris
Robert Coover
Helen Hammarstron
Rosalind A. Zoglin
Jose Yglesias
Eelen Yglesias
Irvin Greenberg
Larry Josephson
Louis Kampf
Stanley K. Steinbaum
Justin Manis
Barry Farrell
Saul Landau
Dr. Benjamin Spock
Rosalyn Drexler
Jonathan Mirsky
David Shetzline
M. F. Beal
Harvey E. Phillips
Franklin Folsom
Mary Elting
Robert Fitch
Nancy E. Gross
E. Louise Mally
Richard Kluger
Galway Kinnell
Frederick R. Karl
Eric Protter
Warren Sloat
Lilian Moore
Robert B. Avakian
Farrel Broslawsky
Coburn Britton
Ivan Gold
Mary Beach
Peter Vogel
Marlene Charyn
Emile de Antonio
M. S. Arnoni
Jonathan Flaccus
Lester Schulman
Peter Geismar
Jacob Herman
Herbert Blau
Susan Griffin Levy
Marcia Seligson
Richard Stiller
Tom F. Driver
Victor Perlo
Richard Ellison
Martin A. Nicolaus
D. L. Pifer
Jeanne M. de Alzamora
Frederick Crews
Walt Anderson
Reginald Major
Joan H. Hoffman
Peter M. Wolf
Terry Southern
Bob Abel
Jack Gelber
Eugene D. Genovese
Katherine Dunn Scheuer
Mr. and Mrs. Caleb E. Crowell
Ann C. Mathews B. ...
Howard N. Meyer
Laird M. Wilcox
Charlotte Sheedy
Brooke Maddux
Gladys J. Carr
Paul Hirschman
Hunton Downs
Judith Viorst
Milton Viorst
Paul Senonin
C. Michael Bradley
Robert Duncan
Lawrence Hill
Sandra Levinson
Ed Sanders
Paul Good
Donald Ogden Stewart, Jr.
Dorothy Gallagher
Edward M. Brecher
John W. Scheuer
Arthur A. Cohen
Karl V. Teeter
Peter A. Collier
Norman Mailer
Judith Levin
Anatol Rapoport
Carl Resek
Erich Kahler
Louis Rapoport
Jerome D. Frank
John M. Dolan
Edward E. Herman
Scott Nearing
Helen K. Nearing
Philip Levine
Philip Corner
Art Goldberg
George Fischer
Mildred J. Loonis
Gene Marine
Judith Marine
Dale Minor
Carl Oglesby
Irving M. Zeitlin
Clara Claiborne Park
David Park
Paul Johnson
David Allen Lyle
Peter Davis
Robert G. Olmstead
Leslie A. Fiedler

Lloyd Richard Ellison	Louise Lacey	Evan H. Rhodes
Richard M. Elman	Keith Lampe	Adrienne Rich
Joseph Felshin	Elinor Langer	Alan Rinzler
Lawrence Ferlinghetti	Eric Lasher	Frances Ross
W. H. Ferry	Sidney Lens	William S. Rukeyser
David W. Fisher	John Leonard	Marshall Sahlins
Harold Flender	Denise Levertov	Faith Sale
Isabel W. Fox	Janice Lloyd	J. Kirk Sale
Joseph M. Fox	Louis E. Lomax	Gertrude Samuels
Jean Todd Freeman	Kennett Love	John P. Scanlon
Betty Friedan	Dick Lourie	Gertrude P. Schafer
Dan Georgakas	Walter Lowenfels	Hal Scharlatt
Edwin Gilbert	Dwight Macdonald	Richard Schechner
Ralph Ginzburg	A. Kent MacDougall	Robert Scheer
Todd Gitlin	Martha MacGregor	Andre Schiffrin
Natalie Gittelson	Iris Lezak Mac Low	Janet Schulman
Mitchell Goodman	Jackson MacLow	Richard Seaver
Paul Goodman	Edward Magdol	David Segal
Sally Goodman	George Mandel	Selma Chapiro
Caul Gottlieb	Richard Marek	Robert Sherrill
Jean Gould	Robert Markel	Paul Showers
Dan Green	Charles Lam Markmann	Alvin Simon
Caroline Greenberg	Peter Matthiessen	Joan Simon
Josh Greenfeld	Milton Mayer	John Simon
Harold Greenwald	Alice Mayhew	John J. Simon
Ronald Gross	James R. McCawley	Bennett Sims
Jill Kneering Grossman	James McConkey	Susan Sontag
Richard L. Grossman	John McDermott	Peter Sourian
William H. Y. Hackett	David McReynolds	Peter Spackman
Richard Hammer	Harold Mehling	John Speicher
Dianne Harris	Merle Miller	Gloria Steinem
Mary Heathcote	Henry Misrock	Dorothy Sterling
James Leo Herlihy	Howard R. Moody	Philip Sterling
Neil Hickey	Ira Morris	Samuel D. Steward
Warren Hinckle	Kelly W. Morris	Neal G. Stuart
Cusan Hirschmann	Carl Morse	Harvey Swados
Berenice Hoffnan	Erika Munk	Dave Swaney
Len Holt	Henry Myers	Hope Taylor
Lamar Hoover	Jack Nessel	Norman Thomas
John Hopper	Jay Neugeboren	Hunter Thompson
Thomas Humber	Peter Nevraumont	Caroline Trager
Will Inman	Jack Newfield	Kurt Vonnegut, Jr.
Paul Jacobs	Robert Nichols	Gerald Walker
Martin Jezer	William Noble	Greta Walker
Louise Kapp	Bink Noll	Arthur I. Waskow
Peter Kemeny	Robert M. Ockene	Sonya Weil
Edwin Kennebeck	Ned O'Gorman	David Welsh
James Kirkwood	Grace Paley	Ruth West
Richard Kostelanetz	Adam Parry	Wallace White
Max Kozloff	Frances Fox Piven	Roger Wiesenbach
Barbara S. Kraft	Richard Poirier	Judith Winkler
Paul Krassner	Ned Polsky	Sol Yurick
	Thomas Pynchon	Howard Zinn
	Jules Rabin	
	Ann Reit	

Willful refusal to pay Federal Income Taxes is a violation of Sec. 7203 of the Internal Revenue Code and is punishable by up to one year in prison and/or up to \$10,000.00 in fines.

Additional Signers

William Styron
Keith Botsford
Roger Shattuck
Cicely Nichols
Diane Leonetti
Al Lee
Jefferson Poland
Donald Hall
Peter Dale Scott
John Wieners
R. V. Cassill
Hallberg Hallmundsson
Lew Welch
Isaiah Sheffer
Jane Jacobs
Ann J. Lane
Harold Weisberg
Barbara Gibson
Morgan Gibson
Kitty Krupat
Tom Giering
Toby Cole
Hy Kraft
Muriel Rukeyser
John Duffett IV

FACT SHEET

Writers and Editors War Tax Protest

1. POSITION

We are refusing to pay the 10 per cent surcharge, or any other war-designated tax increase, because, as the Johnson Administration originally explained, the money is to be used solely for the immoral war in Vietnam: "This /surcharge/ is necessary to give American fighting men the weapons, equipment and help they need." (Johnson's message to Congress, August 3, 1967.)

We are not, incidentally, persuaded by the Administration's recent attempts to argue that the surcharge is necessary under the New Economics as an inflation-curbing device, an argument so patently weak that it has failed to convince even conservative Congressmen; such inflation as exists can obviously be controlled simply by the abandonment of the war.

Many of us are also refusing to pay an additional 23 per cent of our taxes, because that is the share of the Federal budget which has been calculated to be spent on the Vietnam war. The calculation of course cannot be precise, but it is our best estimate based on Defense Department figures that at the very least \$25 billion a year is being spent on the war, out of a total budget in fiscal 1966-67 of \$106 billion.

2. PROCEDURE

We will complete a full 1967 tax return, filling it out as usual, but we will deduct from the total tax assessed the amount of the surcharge--or, in many cases, the amount of the surcharge plus 23 per cent.

Salaried employees. 1. If the total tax withheld by one's employers is the same as or more than what he owes the Government, and he has no outside income, obviously he can do nothing but enclose a statement protesting the war-directed money. (To increase one's deductions falsely on his employer's records--for example, to claim nonexistent dependents--in order to decrease the employer's withholding and thus end up owing the Government money, unfortunately renders one liable to punitive action and extra penalties.)

2. If the total tax withheld by one's employers, however, is less than what he owes the Government, then obviously there is money left over with which to make his protest.

Nonsalaried employees. Since there is generally little or no money withheld, there is a tax due the Government and it is with this amount that one can make his protest.

Step-by-step. Tax returns are confusing documents and it is best to refer to the 1966 return. The protest percentage (either 10 per cent--assuming that is the Government's final surcharge--or 10 per cent plus 23 per cent) is to be deducted from the full tax bill (on the standard 1040 form for 1966 this is line 16 marked "Total tax"), not from the tax with all the credits and withholding already subtracted, or in other words the amount for which one would normally write his check (this is line 22, marked "Balance due"). It's not as complex as it sounds: the point is not to take the protest percentage off the readjusted amount one owes the Government, but off the total bill the Government originally charges one with.

In simplest terms: Assume a total tax assessed of \$1,000 (line 16), from which is then subtracted \$600 tax withheld by the employer (line 17), so that the balance due is \$400 (line 22). Now if one refuses to pay a surcharge of 10 per cent, he would subtract 10 per cent from the total tax due the Government (10 per cent of \$1000 = \$100), not 10 per cent of the balance due (10 per cent of \$400 = \$40). Then he would send a check to the Government for \$300. (Or, if one refuses the full 33 per cent, he would subtract 33 per cent from the total tax due--\$333--not 33 per cent of the balance due--\$132--and thus send a check for \$67.

Explanation. When all the calculation is done, we will include a letter with our tax return and check which will explain exactly what percentage of our taxes we are refusing to pay, and why.

Estimated tax. Those of us who file estimated 1963 taxes will also deduct from our quarterly payment the protest percentage and enclose a letter explaining why.

3. CONSEQUENCES

1. Under Sec. 7203 of the Internal Revenue Code, willful refusal to pay taxes is punishable by up to one year in prison and/or up to \$10,000 in fines. (As long as a tax return is filed and all income properly listed, no charge of tax evasion--a more serious offense--can be brought.) However, so far this section of the code has rarely been enforced: of 421 signers of a similar nonpayment advertisement in 1966, not one has been prosecuted under this section, and of an estimated 1,500 additional protest nonpayers none that we know of has been prosecuted since the war in Vietnam began. This is not to minimize the risks, simply to indicate precedent.

2. The Government is empowered to collect unpaid tax money and to collect an additional 6 per cent per year in simple (not compound) interest. It may attach one's bank accounts, or other assets, or place a lien on his current income, but it may collect only for the amount owed. The attachment of a bank account and seizure of assets may be done by the I.R.S. without any specific court order, although any taxpayer has the right to appeal this action through normal I.R.S. hearings and may take the issue ultimately to the tax courts (see point 4, below). If the I.R.S. makes such a move, one's bank account is frozen for 10 days (meaning that deposits can be made but no withdrawals). However, one may set up a separate account, if he wishes, into which he can deposit the amount owed the Government. (The letter attached to the tax return may notify the Government that such an account is being opened, and it is usual for the I.R.S. to take its action first against this money.) The cost to the Government of collecting this money--in time, salaries, bookkeeping, possible court costs, etc.--is estimated to be more than the 6 per cent interest it collects, and in some cases more than the total owed taxes.

3. It is possible that the I.R.S. may choose, as a punitive action, to audit the returns of those who choose to make this protest. But previous refusers, as far as we know, have generally not been subjected to this harassment, and in any case the Government is auditing an increasing number of returns each year, so that it is quite possible that those with incomes over \$10,000 a year would be audited in any case.

4. COURT ACTION

We hope to be able to raise the issue of tax refusal in the courts should the I.R.S. (or Justice Department) act against any individual tax refuser in the Writers and Editors War Tax Protest, and we hope to use all the means at our disposal to focus attention on, and raise funds to support, such action. We will also organize a support movement among other WEWTP tax refusers who will volunteer to share any penalties assessed against selected, individual signers.

There are two possible actions the Government might take against tax refusers, and two responses:

1. If the I.R.S. follows its usual procedure and disallows our refusals, we can fight it through the hierarchy of hearings provided by the I.R.S. statutes until we can bring the case(s) to tax court, where we will present our argument in full.

2. If the I.R.S. chooses to take criminal action under Sec. 7203, we will join that action in criminal court and, again, present our argument in full.

5. ADDITIONAL TAX PROTEST GROUPS

The Writers and Editors War Tax Protest is willing to offer any advice and assistance to any other group which wants to take similar action against the war in Vietnam.

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P.O. Box 255
127 West 83rd Street
New York, N.Y. 10024