NEW YORK, Jan. 30—More than 400 writers and editors said today they would refuse to pay Federal income taxes that contribute to the war in Vietnam.

The group announced its intention in a full-page advertisement in today's edition of the New York Post. Similar ads were placed in Ramparts magazine and the New York Review of Books.

The group also announced that eight newspapers, including the New York Times and The Washington Post, had advocated an illegal act.

At least one-third pledged to withhold 23 per cent of current taxes, according to leaders of the Writers and Editors War Tax Protest. This is the estimated portion of tax revenue being used in Vietnam.

The signers included several well known names, among them Nelson Algren, William Styron, James Baldwin, Eric Bentley, Jane Jacobs, Leslie Fiedler, Susan Sontag, Terry Southern and Norman Mailer.

Those who refuse to pay taxes put themselves in jeopardy of prosecution for violating the Internal Revenue Code, an offense punishable by a maximum of $10,000 and/or a year in prison. Generally, however, the Government has today rejected the ad on the grounds that it was tantamount to an attempt to incite and/or bank accounts in such cases.

The group also announced that eight newspapers, in that the paper would be subjecting itself to the charge of advocating an illegal act.