The W-4 Form

Your Paycheck to the Pentagon Pipeline —

Departme Internal Ri	W-4 int of the Treasury evenue Service Complete Form W-4 so in	nployee's Withholding Certi that your employer can withhold the correct fee Figure Form W-4 to your employer. Your withholding is subject to review by the	ificate
Step 1	(a) First name and middle initial	Your withhouse W-4 to your apply	deral income tax from your
Enter	and middle initial	Your withholding is subject to review by the	ax from your pay.
Person Informa	Address	Coot name	20 20
inorma	City or fown		(b) Social security number
	City or town, state, and ZIP code		
	(c) Single or M		Does your name match the
	(c) Single or Married filing separa	stely	
C			credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.
Claim	Steps 2-4 ONLY if the	if you're unmarried and pay mean	codd for your armings, contact SSA at 80,772 1213 or go to www.ssa.gov.
- CXEN	option from withholding when you	u; otherwise	Reeping up - 1
Step 2:	when to use to	the online estimate.	op a home for yourself and a qualifying in the
Multiple Jo	bs also well this step if you is	and privacy.	for more information on each step, who can of more information on each step, who can of are married filing jointly and your spouse med from all of these jobs.
or Spouse	Downers. The correct amo	Ount of with than one job at a li	each step, who can
Works			
	(a) Use the estimator at your	hold more than one job at a time, or (2 punt of withholding depends on income each. w.irs.gov/W4App for many. **The state of the	rned from all of these into and your spouse
	(b) Use the Multiple John Word	N. irs. gov/W4App for most accurate withhol sheet on page 3 and enter the result in Step 4, the page 3 and enter the result in Step 4, the page 3 and enter the result in Step 4, the page 3 and enter the result in Step 4, the page 3 and enter the result in Step 4, the page 3 and enter the result in Step 4, the page 3 and enter the result in Step 4, the page 3 and enter the page 3 and enter the result in Step 4, the page 3 and enter the page 3 and	iron all of these jobs. Iding for this step (and Steps 3-4); or (c) below for roughly accurate withholding; or on Form W-4 for the other ion.
	(c) If there are only two jobs to	sheet on page 3 and enter the	Iding for this step (
	is accurate for jobs with sin	July 2015 and enter the result in Step 4, July 2015 and	iding for this step (and Steps 3-4); or (c) below for roughly accurate withholding; or on Form W-4 for the other job. This option by may be withheld.
	TIP: To be accurate	milar pay; otherwise, more tax than necessal 2020 Form W-4 for all other jobs. If you offer contractor, use the estimator.	on Form W.4 fee withholding or
	income, including as an index	2020 Form W-4 for -"	ary may be withheld
be most	os 3-4(b) on Fermi	indent contractor, use the continuous. If you	(or your
- most accura	te if you complete St. 4 for only ONE	of the	your spouse) have self-employment
Step 3:	note Steps 3-4(b) on the	of these jobs. Leave those steps blank in Form W-4 for the highest paying job.)	ymant
Claim	If your income will be \$200 acc	for the highest paying job	or the other jobs. Wayner
Dependents	Multiple at	2000 Form W-4 for all other jobs. If you mident contractor, use the estimator. of these jobs. Leave those steps blank if a Form W-4 for the highest paying job.) or less (\$400,000 or less if married filing joil and the property of the pr	(Four withholding will
	maniphy the number of qualifying	on child	ntly):
	Multiply the number of other de	or less (\$400,000 or less if married filing joing children under age 17 by \$2,000 ► \$	
tep 4	Add the amounts about	operidents by \$500	
ptional):	(a) Other income (not from jobs).	the total here	
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Legal Consequences of W-4 RESISTANCE

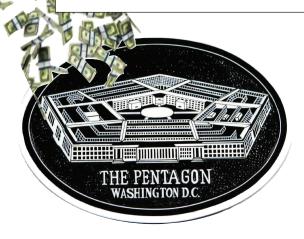
Besides feeling good about taking back power over where your money goes, the most likely consequence of this form of **civil disobedience** is that if the IRS concludes your withholding is too low, they may require your employer to change your deductions. The IRS usually calculates this figure by comparing the W-2 forms submitted by your employer in January each year and your own tax filing (you will have a chance to appeal this process). The IRS could also impose a civil penalty of \$500, although as far as war tax resisters know, this fine has not been applied in decades.

Far less likely are criminal charges with possible penalties of one year in jail and a fine of up to \$100,000 (the highest we know for war tax resistance was a \$5,000 fine in 1971) for "willfully supplying false or fraudulent information" on a W-4 form. Since the 1970s, only one war tax resister has been prosecuted for this, and he was found guilty and given a sentence of 8 hours per week of community service in 1980. Trials such as these featured widespread support for the resister and publicity about the issue of being forced to pay for war.

Controlling Federal Income Tax Withholding Using W-4 RESISTANCE

Inowing their money is being used for policies they don't support, many people would like to oppose militarism by refusing to pay federal income taxes. Yet they believe they are unable to engage in war tax resistance because taxes are withheld from their salary or wages.

This obstacle can be overcome by nearly everyone. Thousands of war tax resisters have stopped the withholding of federal income taxes that would be used for military spending by **claiming additional deductions** or exemption from withholding on their W-4 forms. Even if you usually receive a refund at the end of the year, this method can stop that interest-free loan to the U.S. government. This flyer explains how people reduce or eliminate withholding and some of the possible consequences. (It does not apply to Social Security/FICA taxes.)



HOW TO RESIST INCOME TAX WITHHOLDING

The Tables start at approximately page 7.

taxable income.

The following is a quick, though not exhaustive, explanation of the W-4 tax resistance method. Please consult a war tax resistance (wtr) counselor if you intend to use this method. Contact info is listed below. Speaking to counselors can be anonymous and is always free.

THE FORMULA FOR CALCULATING DEDUCTIONS

The formula can be used so that you can withhold 100%, 50%, or whatever amount of tax you feel is appropriate to have withheld.

The **easiest** way to determine your deductions is to use the "Wage Bracket" Tables in IRS

Pub. 15-T, **irs.gov/pub/irs-pdf/p15t.pdf**, set up by filing status and frequency of payroll.

reduce withholding. You might have pre-tax deductions and tax credits that also reduce your

You can also use (and adjust) the formula below to calculate a number of deductions to

In 2020, the first \$12,400 of a single person's (or married filing separately), \$18,650 of a head of household's, or \$24,800 of a married person's jointly filed annual income is exempt from withholding. Each qualifying child under seventeen exempts another \$2,000 of one's annual income from withholding. And each qualifying dependent not under seventeen exempts another \$500. To resist war taxes, claim additional deductions on Deductions Line 4(b).

W-4 DEDUCTIONS

- 1. The W-4 is an IRS form that most employees must fill out when they begin a job. The employer uses it to determine the amount of federal income tax to be subtracted from each paycheck. You may fill out a new W-4 at any time.
- 2. The deductions taken on Deductions <u>Line 4(b)</u> are supposed to mimic the deductions and tax credits one takes on their tax returns (e.g., medical bills, mortgage interest, charitable gifts, child care costs, alimony payments, retirement contributions). Employees are responsible for the number of deductions they claim on their W-4 forms. Employees are not required to justify their deductions to employers.

3. It is a good idea to

on the IRS website or take it home to look over. Remember: The law requires only that the W-4 form (Page 1) itself be filed; you should not return the worksheet (Page 3) to the employer.

AN EXAMPLE FOR 2020-SINGLE PERSON without children RESISTING 50% one job with annual wages = \$40,000single person "standard deduction" = \$12,400 Total legal deductions = \$12.400 (This number is not put on the form, but automatic when you mark "Single") To calculate your **estimated taxable income**, subtract that amount from your annual wages (\$40,000 - \$12,400) = \$27.600 Halve the taxable income to resist 50%: $$27,600 \times .50 = $13,800$ Put \$13,800 on **Deductions Line 4(b)** To resist 100%, put \$27,600 on **Deductions Line 4(b)**

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Other Adjustments (b) Deductions. If and want to rec	you expect to claim deductions other than the standard by you expect to claim deductions worksheet on page 3 and duce your withholding, use the Deductions Worksheet on page 3 and duce your withholding.	4(b) 4(c)	
(c) Extra withhold	ding. Enter any additional tax you want withheld each pay period of periury. I declare that this certificate, to the best of my knowledge and belief.	is true.	cor
Step 5: Under penalties of	of periury. I declare und		

FOR MORE INFORMATION

Please check out the booklet "Practical War Tax Resistance #1: Controlling Federal Tax Withholding" at **nwtrcc.org**, click on Resources/Pamphlets. We always recommend speaking with a WTR counselor before taking this action; click on Who We Are/ Contacts and Counselors on the website to find a counselor near you.

National					
WAR	Tax	RESISTANCE			

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