

TAX STRIKE AGAINST THE IRPF

EVERYONE CAN OBJECT TAX-WISE TO MILITARY SPENDING

The state collects taxes all year from everyone in society, and it does so in many ways, not just through the IRPF [*Personal Income Tax*]. Of this money, it allocates a large part to the army, to social control, to paying off debts, and to other undesirable expenses.

The IRPF tax return represents a wonderful way to recover this money and allocate it to a just cause.

Therefore:

- Any person, whether or not they have income, whether or not they receive wages, and whether or not they are registered in Social Security, can file a tax return with Public Finance and claim this money from the state in order to divert it to an alternative and constructive project.
- The result of the tax return may be that you have to pay, that you get a refund, or that there is zero tax liability. In all these cases, you can object.

1. What is a tax strike?

It is the unwillingness to collaborate with the state on expenses for the military, the army, social control, the jail system, the monarchy, public debt, and other undesirable expenses, therefore actively disobeying at the time when the personal income tax (IRPF) return is filed. Technically, it consists in diverting a part of these taxes to a project that works to defend cooperative social progress. The proposal is inspired in tax objection to military expenses, which has been working successfully for years in the Spanish state and has been expanded to other items that we also deem to be unjust.

We are making a call to total tax resistance to the state in order to redirect taxes to tax self-management through self-managed local collectives that are much more worthy of sovereignty than government institutions, which subjugate the people.

2. Where does the diverted money go?

Diverted money goes to promoting work for peace, social justice, development cooperation, improving the environment, human rights, support for transformational fights in other states, etc. With this money, projects that allow working for a more just and equitable society can become a reality. Any group or organisation that works horizontally (without hierarchies) for a more just society are alternative destinations. They include grass-roots groups and non-profit organisations such as ecologist associations and groups, cooperatives, cultural associations, etc. that are not directly linked to the public administration or to party politics.

3. What for?

To the extent that the crisis has become more acute, the people have become increasingly more familiar with economics concepts. Debt, risk premium, liquidity, and especially one word, cut-backs.

The government's scissors, pushed by capital from within and without, seem to have no end. The various state administrations, regardless of the political party, are reducing expenses here and there. They are touching such sensitive sectors as health, mandatory education, and pensions.

"When the government violates the rights of the people, insurrection is for the people and for each portion of the people the most sacred of rights and the most indispensable of duties" (Declaration of the Rights of Man and Citizen of 1793).

A tax strike becomes a reality in order to enforce the right to rebel, to disobey on behalf of the common good in view of situations such as the one we are experiencing. Our commitment is to the common good, and we therefore declare ourselves to be rebels of the constitution, disobedient against the state, and disobedient to any authority who may represent the state.

Tax resistance was one of the strategies of civil disobedience that led India to independence from the British empire; now it could be a key strategy to make us independent from global capitalism.

4. How is it done?

- The first step is not to agree with the draft of your tax return. If Public Finance sends you a draft of your IRPF tax return (it usually does so during April), don't agree with it. If you accept Public Finance's calculation, you won't be able to go on a tax strike.
- The period for paying IRPF takes place during May and June. You must go to the web page of the tax agency at <http://www.agenciatributaria.es/>, download the PADRE programme free of charge, and install it on your computer.
- You then complete the tax return using the PADRE programme, thereby indicating the amount of money that you want to divert for your tax strike using boxes 599 or 600 of the "Withholdings and other interim payments" section. The programme itself takes care of making the calculations using the data you have entered.
- The result of the tax return should be decreased (if you owe taxes) by an amount that is equal to the objected amount, or the amount to be refunded (if a refund is owed) should be increased, also by said amount.
- After completing the tax return, do not send it in on-line to Public Finance. In this case, you must print it. You cross out the heading of the box that you have used for your tax objection, and you over-write it with "Due to Tax Strike".
- You file the return (modified with the tax strike) at a bank, an office of Public Finance, or at a public registry, and you must include both the receipt of having transferred the diverted money and a letter to Public Finance explaining the reasons why you are doing so, thereby explicitly stating the fact that you are not evading taxes, but rather, you are correctly redistributing them.

5. Who can go on tax strike?

Anyone, whether you are a worker, unemployed, a student, or you've never worked, and it doesn't matter whether you owe taxes or are owed a refund, as long as you have not yet filed your tax return (such as by confirming the draft of your tax return).

6. How much can I object to?

Starting at €1. Each person decides on how much they want or can object to. Aside from the symbolic act of striking, the beneficiary institution will receive money so that it can develop its activity.

Fixed amount: a fixed amount that can be determined according to your possibilities or a certain criterion (for example, this last year the state allocated 890.87 euros per person to military purposes, and you could object to this amount).

Open amount: However, a tax strike is, above all, a public and collective act of condemning the injustice of the economic system, and it is an appeal to society. The act of objecting is much more important than the objected amount. Therefore, any objected amount, no matter how small, is valid.

7. Can I go on a tax strike if my tax return shows that I am owed a refund?

Yes, given that the state, in any event, has collected money from you through withholdings and/or through other taxes or formulas. Now you will ask that it refund to you the corresponding amount of the IRPF, plus whatever amount you determine, corresponding to the aforementioned useless and undesirable expenses.

8. And if I don't have to file or if the result of my return is zero?

Even though it may not be necessary to file because the required minimums have not been reached, a tax return can always be filed, and part of what has been withheld from you or collected through means other than the IRPF can be claimed by including the amount you want. You act the same way even if the tax return amount adds up to zero.

9. How is all this done if my tax return is prepared using a computer programme?

Whether you do it yourself or if it is done for you, the PADRE computer programme is the only way to do it. You can ask the person who has prepared your tax return to add the tax strike calculation, as previously explained, and that they not send in the return. The best way to proceed is to print the return. You cross out the heading of the box that you used for the tax objection, and you over-write it with "Due to Tax Objection". You file the tax return (modified with the tax strike) at a bank, an office of Public Finance, or at a public registry, including therewith the receipt of transfer of the diverted money and the letter to Public Finance.

10. If Public Finance rejects my objection, what can I do?

Occasionally, Public Finance does not grant the claimed money or demands the amount that it was not paid in IRPF tax returns that result in amounts payable. It could be that Public Finance does not review the tax return this year, but it does the next. Or just the opposite, meaning that the tax return is reviewed this year but isn't the next (so the fact that a Tax Strike is not granted one year should not discourage you from trying it again the following year). Public Finance could even claim from us the amounts that we did not pay or that, in Public Finance's opinion, it over-refunded to us during several years. In these cases, it behoves you to know that Public Finance cannot claim any amount after more than four years. Therefore, and for cases of people on tax strike who divert considerable amounts every year, the alternative destinations that receive the diverted money should provision for strike funds in which at least part of the funds are kept during those four years. Provisional settlements or parallel tax returns (when Public Finance detects the objection and claims the diverted money) can be appealed insofar as doing so does not mean surcharges or expenses (sometimes these appeals are effective). Wherefore, it is better that only people who, supported by sympathetic groups, want to conduct a campaign of condemning an undesirable expense continue filing appeals.

11. What are the risks of penalties?

Once a provisional settlement or a parallel tax return is confirmed, if you do not pay when a claim is made, the public administration can demand interest as from the last business day for filing the tax return until the day when the objected amount is paid. This process is a review of your Public Finance Tax Return, and in no case is a person on tax strike accused of anything or subject to any penalty. A tax offence cannot be pursued criminally (a tax offence requires "fraud" in excess of 120,000 euros).

12. And if repaying the objected amount that was diverted to an alternative destination is excessively burdensome?

If Public Finance detects the tax strike, the worst that this can represent in the vast majority of cases is doubling the payment: you contribute money to an alternative destination, and if you have the bad luck that Public Finance detects it, you'll be forced to pay Public Finance. Foreseeing such a situation, you could object to only a small amount, therefore diverting just the amount that you think will not be a burden on your personal finances: 50 euros, 30, 10, etc. such that even if Public Finance detects it and charges you, it won't represent a serious problem. You will have added one more objection, and with it, your voice against these immoral, useless, and undesirable expenses.

It is also true that Public Finance can take several years to review your tax return, even after you may have paid the positive amount in your return (with the tax strike deducted) or after you have been refunded the negative amount (with the tax strike added). Public Finance has a maximum of four years to claim what they call errors in our tax return or to claim unjustified amounts or whatever legal term they may use to reject our condition of being on tax strike. What can we do in these cases? There are different possibilities, such as the aforementioned strike funds or a simple refund of the money received by the alternative destination if the person who gave it cannot pay Public Finance's claim, depending on the amounts and the personal situations of the people who made the tax objection and always considering the stated term of four years.

There is a Strike Fund for tax strikers as a common tool for everyone who participates in the tax strike campaign. It is a common fund for covering the expenses that any person or group could have after participating in this tax strike campaign as a consequence of possible actions by Public Finance against persons on tax strike.

REMEMBER

- The result of the tax return may be that you have to pay, that you are owed a refund, or that there is zero tax liability. You can ALWAYS declare a tax strike and CLAIM the money of your taxes that are allocated to undesirable expenses and then divert the money to a social project.
- You can use the P.A.D.R.E. programme, the web page of Public Finance, an accountant, or the previous appointment with Public Finance for making the general calculations of your tax return, but WITHOUT SENDING IT IN. Print the document generated using the P.A.D.R.E. programme, in which the objection is calculated, then cross out the heading of the box that you've used, and overwrite it with "Due to tax objection".
- After you've completed the tax return, deliver the amount of your tax strike to the alternative project that you've chosen. Ask that "Tax Objection Campaign" appear in the "concept" section of the receipt that you are given at the bank.
- And now you can file the tax return at Public Finance or at a bank. Don't forget to include, with your tax return, the receipt of your deposit made to the alternative project. It is also a good idea to keep a copy of the receipt.
- It is also advisable for you to attach a letter addressed to the Minister of Public Finance, thereby directly stating the reasons for your civil disobedience.
- Submit these documents to the Registry of the Tax Agency, either personally or through a postal item or at any official window of the public administration (if you include the receipt of payment to an alternative project and the letter addressed to the ministry of Public Finance in the tax return envelope, it's possible that Public Finance may not recognise it as a way of communication and may throw your documents in the rubbish bin. In other words, these documents must be submitted personally or be sent by mail so that Public Finance deems that you are notifying it).

- VERY IMPORTANT: Write to us at info@derechoderebelion.net, telling us that you have gone on Tax Strike, so that your act can be included as participating in a campaign that is collective.

more info: www.derechoderebelion.net, desobediencia.es, radi.ms, cridadesobediencia.cat

