Russell v. Commissioner, 60 T. C. 94 (1973)

A taxpayer has no constitutional right to withhold payment of federal income taxes based on moral or religious objections to government actions.

Summary

In Russell v. Commissioner, Susan Jo Russell withheld part of her 1970 federal income taxes in protest of the U. S. government's actions in Southeast Asia, arguing that such payment would violate her religious beliefs and international law. The Tax Court granted the Commissioner's motion for judgment on the pleadings, ruling that Russell's objections did not constitute a valid defense against her tax liability. The court held that allowing individuals to withhold taxes based on personal beliefs would undermine the government's ability to function, and that no constitutional right exists to selectively pay taxes based on disagreement with government policies.

Facts

Susan Jo Russell, a resident of Philadelphia, filed her 1970 federal income tax return and withheld $196. 64 of her tax liability in protest of U. S. actions in Southeast Asia. She later filed an amended return, claiming a refund of $133. 78, asserting that she was redirecting 50% of her tax liability to organizations that affirm life, as she believed 50% of the national budget supported war efforts she considered illegal and immoral. The IRS paid the refund but later determined a deficiency including both the withheld and refunded amounts.

Procedural History

Russell filed a petition in the U. S. Tax Court challenging the deficiency. The Commissioner moved for judgment on the pleadings, arguing that Russell's petition failed to state a claim upon which relief could be granted. The Tax Court granted the motion, finding that Russell's objections did not provide a valid defense against her tax obligations.

Issue(s)

1. Whether a taxpayer has a constitutional right to withhold payment of federal income taxes due to moral or religious objections to government actions.

Holding

1. No, because allowing taxpayers to withhold taxes based on personal beliefs would undermine the government's ability to function and collect revenue necessary for national security and public welfare.

Court's Reasoning

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The Tax Court reasoned that the Internal Revenue Code does not provide for tax withholding based on personal beliefs about government actions. The court cited previous cases like Abraham J. Muste and Autenrieth v. Cullen, which established that the First Amendment's guarantee of religious freedom does not exempt individuals from paying taxes used for purposes they find objectionable. The court emphasized that allowing such exemptions would create chaos and impair the government's ability to operate. The court also rejected Russell's argument based on the Nuremberg Principles, stating that no principle of international law relieves citizens of their tax obligations or imposes individual responsibility for government actions funded by taxes. The court further noted that it lacks the authority to review or reexamine the discretionary acts and decisions of the executive and legislative branches regarding military and foreign policies.

Practical Implications

This decision reaffirms that taxpayers cannot legally withhold federal income taxes based on moral or religious objections to government actions. It underscores the importance of uniform tax collection for maintaining government functions and national security. Legal practitioners should advise clients that personal objections to government policies do not constitute a valid defense against tax liabilities. The ruling also highlights the separation of powers, emphasizing that courts will not intervene in policy decisions of other branches of government. This case has been cited in subsequent rulings to support the principle that tax obligations are not subject to individual moral or religious vetoes.

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