Egnal v. Commissioner, 65 T. C. 255 (1975)

Paying income taxes does not constitute complicity in alleged government war crimes.

Summary

In Egnal v. Commissioner, the taxpayers refused to pay income taxes, arguing that the U. S. government's involvement in the Vietnam War constituted war crimes, and that paying taxes would make them complicit. The U. S. Tax Court held that paying taxes does not amount to complicity under international law, as established by the Nuremberg Principles. The court reaffirmed prior decisions that taxpayers cannot refuse to pay taxes based on objections to government actions, emphasizing that such issues are non-justiciable and must be addressed in the political arena.

Facts

John David Egnal and Claudia Ann Elferdink refused to pay income taxes for the years 1970 and 1973, claiming that the U. S. government's actions in the Vietnam War violated international law and the U. S. Constitution. They argued that paying taxes would make them complicit in these alleged war crimes, violating the Nuremberg Principles. They also claimed to have satisfied their tax obligations by contributing to the Philadelphia War Tax Resistance Alternative Fund.

Procedural History

The Commissioner of Internal Revenue determined deficiencies in the taxpayers' income tax and moved for judgment on the pleadings and to dismiss for failure to state a claim. The U. S. Tax Court granted these motions, ruling that the taxpayers' legal theories were erroneous and that the issues were non-justiciable.

Issue(s)

1. Whether paying income taxes constitutes complicity in alleged government war crimes under the Nuremberg Principles?
2. Whether the legality of the Vietnam War is justiciable in a tax case?

Holding

1. No, because the Nuremberg Principles do not extend criminal liability to taxpayers for paying taxes, even if aware of government actions.
2. No, because the legality of the Vietnam War is a non-justiciable political question and cannot be addressed in a tax case.

Court's Reasoning

The court applied the Nuremberg Principles, which define crimes against peace, war

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crimes, and crimes against humanity. It found that paying taxes does not constitute complicity in these crimes, as established by the Nuremberg Tribunal's focus on high-level officials directly involved in criminal acts. The court cited Justice Jackson's statement that individual citizens and rank-and-file party members were not held criminally liable. It also distinguished between justiciable domestic issues and non-justiciable foreign affairs, concluding that the legality of the Vietnam War was a political question not suitable for judicial review in a tax case. The court reaffirmed prior decisions like Susan Jo Russell and Abraham J. Muste, which upheld the government's power to tax despite taxpayer objections to government actions.

Practical Implications

This decision clarifies that taxpayers cannot refuse to pay income taxes based on objections to government actions, even if those actions are alleged to be illegal or unconstitutional. It reinforces the separation of powers, emphasizing that such issues must be addressed through political channels rather than the courts. The ruling also affirms that the Nuremberg Principles do not extend criminal liability to taxpayers for paying taxes, which has implications for future cases involving taxpayer objections to government actions. Legal practitioners should advise clients that tax obligations cannot be avoided on these grounds, and that alternative methods of protest, such as contributions to protest funds, do not satisfy tax liabilities.

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