Tingle v. Commissioner, 73 T. C. 816 (1980)

The Ninth Amendment does not provide a basis for tax deductions based on conscientious objection to military expenditures.

Summary

In Tingle v. Commissioner, the U. S. Tax Court rejected Wm. Keith Tingle's claim for a tax deduction for conscientious objection to war under the Ninth Amendment. Tingle argued that the amendment protected his right to object to the use of his taxes for military purposes. The court granted the Commissioner's motion for judgment on the pleadings, holding that the Ninth Amendment does not abridge Congress's power to levy taxes and does not provide for deductions based on moral objections to government spending. This decision underscores the principle that tax deductions are a matter of legislative grace and reaffirms that personal objections to government policy do not justify tax exemptions.

Facts

Wm. Keith Tingle, a resident of Allentown, Pennsylvania, filed his 1977 federal income tax return claiming a deduction of $848 as a "tax credit for conscientious objection to war. " Tingle argued this deduction was a right retained by the people under the Ninth Amendment, asserting that it allowed him to protest the portion of his taxes used for military expenditures. The Commissioner of Internal Revenue disallowed the deduction, and Tingle challenged this decision in the U. S. Tax Court.

Procedural History

The Commissioner filed a motion for judgment on the pleadings, asserting that there was no genuine issue of material fact and that he was entitled to judgment as a matter of law. The U. S. Tax Court held a hearing on the motion in Philadelphia, Pennsylvania, and ultimately granted the Commissioner's motion, sustaining the deficiency determined against Tingle.

Issue(s)

1. Whether the Ninth Amendment to the U. S. Constitution provides a basis for a tax deduction based on a taxpayer's conscientious objection to war.

Holding

1. No, because the Ninth Amendment was not intended to abridge the specific power of Congress to lay and collect taxes, nor does it provide for deductions based on moral objections to government spending.

Court's Reasoning

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The court's reasoning focused on the historical context and purpose of the Ninth Amendment, emphasizing that it was designed to ensure that the enumeration of certain rights in the Constitution does not imply the diminishment of other rights retained by the people. However, the court clarified that the Ninth Amendment does not limit Congress's express power to levy and collect taxes, as provided in Article I, Section 8, and the Sixteenth Amendment of the Constitution. The court cited previous cases where similar claims based on other constitutional rights were rejected, stating that deductions are a matter of legislative grace and not allowable unless Congress has specifically provided for them. The court also noted that allowing taxpayers to refuse to pay taxes based on moral objections would impair the government's ability to function. The court concluded that Tingle's claim was no different from those already rejected by other courts and lacked merit.

Practical Implications

This decision clarifies that the Ninth Amendment cannot be used as a basis for tax deductions or exemptions based on personal moral or conscientious objections to government spending, particularly military expenditures. It reinforces the principle that tax deductions are a matter of legislative grace and that taxpayers cannot unilaterally decide to withhold taxes based on their disagreement with government policies. Legal practitioners should advise clients that personal objections to government actions do not provide a legal basis for tax deductions. This ruling also underscores the importance of legislative action for any changes to the tax code, directing those seeking policy changes to lobby Congress rather than using the courts as a platform for protest.

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