
INTRODUCTION

In this book I have gathered documents that show how war tax resistance developed in the Society of Friends in America and how Quaker war tax resistance was seen by other Americans. These documents highlight the search for truth within the Society of Friends as well as the interest, concern, and occasional aggravation of those outside of the Society who found themselves trying to understand or navigate the Quaker point of view.

Here, I'll introduce some of the common themes found in these documents.

The bounds to Quaker taxpaying were marked by two Biblical instructions in particular, found in *Romans* 13 and *Acts* 5. The first says:

Let every soul be subject unto the higher powers. For there is no power but of God: the powers that be are ordained of God. Whosoever therefore resists the power, resists the ordinance of God.... ye must needs be subject, not only for wrath, but also for conscience sake. For for this cause pay ye tribute also...

The second provides an exception to the rule:

We ought to obey God rather than men.

Much of the debate about Quaker war tax resistance, both inside the Society of Friends and with its critics, centered on how liberally this exception was to be interpreted. Does providing funds to help the government make war violate God's commands in a way that triggers this exception, or are today's higher powers no less deserving of tribute than was Cæsar in his day?

A typical Quaker war tax resistance position went something like this: We must cheerfully pay taxes for the support of civil government even when that government uses the tax money to fund a budget that includes military spending, but we must refuse to pay any tax that is levied expressly for the purpose of conducting a war or supporting the military. As one writer put it: "we ought not to ask

Cæsar what he does with his dues or tribute, but pay it freely. But if he tells me it is for no other use but war and destruction, I'll beg his pardon and say 'my Master forbids it.'¹

When Quaker tax resisters would deploy their most eloquent rhetoric of conscience and pacifism to defend refusing explicit war taxes, their critics would sometimes respond by wondering why such passionate reasoning wouldn't apply equally well to other taxes. Attempts to answer this objection by asserting the harmlessness of paying general taxes would then threaten to undermine the force of the conscientious objection argument, which seemed to rely on a heartfelt refusal to be involved even indirectly in bloodshed. As one critic put it:

Why might they not as well resist the payment of a tax which goes to the support of the army or navy of the United States? If they have any conscientious scruples at all upon the subject, they must be carried out or they are good for nothing. What difference is there, in principle, between killing a fellow man in war and paying another man to kill him? And, again, do not the Friends pay one man to kill another when they pay their share of the general tax towards the support of the government and the means of national defense?²

There came to be a hotly disputed Quaker science of discerning the difference between war taxes and "mixed" taxes—the former being ones that would trouble a good Christian conscience to the extent of mandating civil disobedience, but the latter being explicitly blessed by Jesus and the apostles.

If the government were to increase tax rates or apply a new tax at the same time as it raises military spending while conducting a war, does this constitute a "war tax," or, since the revenue is just going into the general budget, is it no less objectionable now than it had been before? What if the government, in the course of increasing taxes, explicitly says that the latest tax hike is to fund the war? Would that matter, and if so, how is it that conscientious objection might be triggered by something of so little weight as a legislative preamble?

In many cases the words uttered while money changed hands were indeed thought to be more important than the actual, practical transaction. For instance, the Quaker-dominated colonial Pennsylvania Assembly would not grant money for fortifications or other war expenses, but would respond to such requests with funds generically "for the King's/Queen's use." In this way, although the practical effect was the same, the Quaker consciences were spared. "We did not see it," one said, "to be inconsistent with our principles to give the Queen money notwithstanding any use she might put it to, that not being our part but hers."³

But what of the militia exemption taxes that Quakers often refused to pay? (These were fees that men could pay in lieu of otherwise mandatory military service, or taxes on the privilege of conscientious objection.) Most of the writings

1. See *Tribute to Cæsar*, page 21.

2. See the remarks of John Fuller in *Pennsylvania Constitutional Convention, part one*, page 278.

3. Isaac Norris, quoted in *Not Our Part but Hers*, page 20.

about Quaker war tax resistance in this volume are about resistance to these taxes. But if the money from these taxes went into the general fund just like any other “mixed” tax, as they sometimes did, on what ground could a Quaker object to the one and not the other?

As it turns out, Quaker resistance to militia exemption taxes underwent an interesting shift—evolving from conscientious objection to a more confrontational civil disobedience.

At first, Quakers justified their resistance to these taxes by saying that they could neither bear arms nor pay a substitute to bear arms in their place, or that they could not pay a tax that was specifically designated for war purposes as this would mean actively participating in war.

But over time, Quakers came to object to militia exemption taxes even when the money from these taxes went into the government’s general fund, or even if the money were specifically designated for humanitarian purposes that Quakers would not otherwise object to. They objected to these fines not because the fines would make them participants in war but because, as the Meeting for Sufferings of the Philadelphia Yearly Meeting put it in 1865:

Believing that liberty of conscience is the gift of the Creator to man, Friends have ever refused to purchase the free exercise of it by the payment of any pecuniary or other commutation to any human authority.⁴

This is a much more radical position. No longer was resistance to militia exemption fines just a refusal to participate in the wars and fightings of the powers of the world; instead, it became a notice that those powers had overstepped their bounds when they pretended to tax conscientious scruples.

People trying to extract war money from Quakers occasionally tried to manipulate the protocol that enabled Quakers to pay “mixed” taxes in most circumstances. For instance, in 1693 when Benjamin Fletcher tried to get the Pennsylvania Assembly to relinquish some money with which to fight the French & Indians, he wrote:

[I]f there be any amongst you that scruple the giving of money to support war, there are a great many other charges in that government, for the support thereof, as officers salaries and other charges, that amount to a considerable sum: Your money shall be converted to these uses, and shall not be dipped in blood.⁵

It took some fortitude to say that the mixture of taxes for war with those for civil government didn’t wash the blood off the former but further bloodied the latter. The 1755 “epistle” by John Woolman and others to their fellow Friends introduced this position:

4. See *Distance Does Not Lessen Accountability*, page 466.

5. See *The Money Shall Not Be Dipped in Blood*, page 8.

[S]ome part of the money... is said to be for such benevolent purposes as supporting our friendship with our Indian neighbors and relieving the distresses of our fellow subjects... and we could most cheerfully contribute to those purposes if they were not so mixed that we cannot in the manner proposed show our hearty concurrence therewith without at the same time assenting to, or allowing ourselves in, practices which we apprehend contrary to the testimony which the Lord has given us to bear for his name and Truth's sake.⁶

Joshua Maule later sparred with Friends about the same issue. When the government added a war surtax to the regular tax bill, many Quakers were untroubled by paying it. Although it bore the name of a war tax, it was collected in the same way as the general tax they'd been paying all along, and like that tax, it was deposited in the general fund and spent at the whim of the legislature. But Maule felt that by calling it a *war* surtax, the government had brought it into inevitable conflict with the Quaker conscience, and he lashed out at more accommodating Friends. "[T]hat [tax] for the war and bounty was not mixed with any other," he wrote, "until those who paid it voluntarily mixed it themselves and thereby made it their own act to pay the price for men to go forth to the field of human slaughter."⁷ The way Maule figured it:

[I]f I owe a just debt, I must pay it; if the person receiving the money uses it for a bad purpose, the accountability is with him; but if he demand money of me avowedly to be used in any way to the plundering of my neighbor, destroying his property, or taking his life, then if I furnish money thus demanded I become an accomplice in the evil work and accountable for the sin. I consider our civil taxes a just debt that should be promptly paid, but I am satisfied that no human authority has either a moral or a religious right to demand of me money or means of any kind to aid in destroying the lives and property of my fellow-men.⁸

But Maule only refused to pay the surtax—that portion of his total tax that was “avowedly” being raised for war. Certainly, though, the government was “avowing,” with every budget, that it was going to be spending some portion of both the surtax and the regular tax on the very same things. And so those who disagreed with Maule replied that he was paying plenty of money “to aid in destroying the lives and property of [his] fellow-men” and he knew it. Nathan Hall put it well when he wrote to Maule:

[W]hether we pay less or more of that tax, a certain proportion of it goes for military or war purposes; and it avails nothing to say: “We did not pay it for that purpose, and if wicked and bad men so apply it, it is their lookout, not ours.” We can say that of all the tax as well as a part.

If the law had said so many dollars to be raised for war purposes, instead of such a portion of each and every dollar, it would have been plain and not a mixed tax.

6. See *An Epistle of Tender Love and Caution*, page 69.

7. See *From a Letter to Joseph Hobson*, page 480.

8. See *He Could Not Have the Money for That*, page 361.

Such is not the case; it is all collected together and thrown into one general treasury, where it remains till it is apportioned out for the different purposes designated by the law.... To illustrate it more fully I will suppose a case which I believe is strictly parallel, thus: We both have a testimony against the use of ardent spirits, but are, being very thirsty, placed in a situation where we can get no water except some that has a small portion of whiskey in it. Being under the necessity of taking something, you may, by inquiry and calculation, find what proportion of the objectionable article is contained in it, and leave just that much in your bowl; while my understanding will be that in partaking I partake of both good and bad, and in refusing refuse both. So that with me the question is and has been, not what portion I should pay so much as whether any at all.⁹

Moses Brown wrote to Anthony Benezet, saying he worried that such thinking might mean completely unraveling the distinction that allowed Quakers to think of themselves as conscientiously objecting to supporting war while also obeying the Biblical instructions to “render unto Caesar” and “pay ye tribute.” He wrote:

[S]ome Friends refuse all taxes, even those for civil uses as well as those clear for war and others that are mixed, and thereby dropping our testimony of supporting civil government by readily contributing thereto, it has been a fear whether this variety of conduct won’t mar rather than promote the work.¹⁰

Critics of Quaker war tax resistance would frequently assert that the arguments in its favor, taken to their logical conclusions, were arguments against any government at all—even this “civil government” that Quakers tried so hard to distinguish from war and the military. If you cannot conscientiously pay money that goes to war, how can you support any government at all, since all governments ultimately rely on the sword? If you take part in enacting laws, or you look to courts and law enforcement to protect you and your property, you employ violent measures of self-defense by proxy. Anyone who has scruples against supporting violent defense as practiced by the military ought to feel just as tender about the conscience when it comes to supporting the judiciary, the police, and the jails.

As anti-Quaker Samuel Cox wrote:

Friends say, “we cannot pay militia fines, nor do anything to uphold the military power.” Ah! truly—and why do you ever become adjuncts and allies and officers of such a civic dynasty? or vote for the ministers of such a power? What are you doing at the polls, but upholding that very power? What moral right have you there, to vote or be voted for? And yet all of you (generally) exercise the right of suffrage. And you virtually *appeal to the sword*, whenever you sue a man, and invoke the armed interference of the law to *coerce* him to his duty!¹¹

9. See *From a Letter to Joshua Maule*, page 386.

10. See *From a Letter to Anthony Benezet*, page 189.

11. See *What Right to Keep Such a Conscience?*, page 268.

This line of *reductio ad anarchia* was in some cases persuasive, but not always in the intended way. Moses Brown, continuing the sentiments I related above, complained that “some Friends have fallen in with, or been overpowered by, the common argument that civil government is upheld by the sword, and therefore they decline paying to its support.”¹²

Others distanced themselves from the state in other ways. For instance, Joshua Maule found that to put his principles into consistent practice meant that he must stop voting. “I became fully convinced,” he said, “that to profess, as I was doing, to maintain a Christian testimony against war by declining to pay the tax required to support it, and at the same time to vote in the election of men whose legal duty, on accepting office, required them in various ways to direct and promote it, was inconsistent in itself and incompatible with the principles of the Gospel.”¹³

In the early 18th century, the pseudonymous “Philaethes” (who was urging Quakers to resist war taxes) and James Logan (who thought Quaker pacifism and war tax resistance were misguided) each argued that it was inconsistent for Quaker legislators to be part of a government that ruled by the sword while at the same time professing scruples against state violence. “Philaethes” wrote:

I have often told our church doctors they have no more to do in Cæsar’s court than in his camp; the last they decline in conceit. But doesn’t the court maintain the camp? Doesn’t the camp defend the court? Then where’s the difference?¹⁴

Eventually, Quakers in the Pennsylvania Assembly resigned their posts *en masse* rather than acquiesce in military requisitions.

Before this time, though, Quakers in the Assembly used what Benjamin Franklin called “a variety of evasions”¹⁵ to honor requests for military requisitions without breaking the letter of the discipline with regards to the peace testimony. For instance, there was the aforementioned “for the King’s/Queen’s use” dodge with which Quaker legislators convinced themselves that this pretence of leaving the allocation of the spending up to the crown would be ethical in a way that an explicitly declared war funding measure would not. In another example, Franklin says the Assembly appropriated money for “flour, wheat, or other grain” with a nod and a wink, knowing that the governor could interpret “other grain” to include gunpowder.

Allegations of this sort of letter-of-the-law hypocrisy are a frequent motif in the writings in this volume—not just from the critics of Quaker war tax resistance who felt that such stories showed that not even the Friends really believed

12. See *From a Letter to Anthony Benezet*, page 189.

13. See *Solemn Requirement of Christian Duty*, page 376.

14. See *Tribute to Cæsar*, page 21.

15. See *A Variety of Evasions*, page 49.

what they were professing, but from Quaker war tax resisters themselves who urged Friends to take their testimony more seriously.

This became more of an issue as more radical forms of war tax resistance took hold in the discipline of Quaker Meetings, and as paying war taxes (however these would be defined) became a disowning offense. Some Quakers chose to follow the discipline only because it was the discipline, and not because they had become convinced of the reasoning behind it. One wrote:

As a member of civil society, I think it would be right for *me* to pay [the militia exemption tax]. But estimating very highly the privileges my birth-right of membership in the Society of Friends has given me, and yet gives me, I will not pay such fines while the Discipline of the Society requires its members not to do so. Is this the right course? Do we not blame the Pope and the Roman Catholic Church for a similar thing—for placing the obligations of the citizen to a religious society above his obligations to his country?¹⁶

During the American Revolution, “Free Quaker” groups split off from orthodox Meetings over the issue of supporting the rebel government. Quakers typically believed that Christianity demanded that they owe tribute and allegiance to the government, at least when this was not at odds to the allegiance they owed to God. But much less clear was what to do when there was dispute as to which tribute-demanding government was the legitimate one. Was the rebel Continental Congress the *de facto* government of the American colonies and thus deserving of support, or was it a group of insurgents trying to pull down the real government, in which case Quakers should have nothing to do with it? (Similarly, what of the Confederacy in the American Civil War?)

To understand how Quaker war tax resistance developed, it’s worth looking at an ancestor that helped to shape it and its rhetorical justification: the Quaker refusal to pay tithes to the established church in England and some places in colonial America. (These sorts of payments are also referred to in Quaker writings as “church rates” or “priests’ rates” or payment for “a hireling ministry.”)¹⁷

In the mid-17th century a number of movements, including the Levellers, Diggers, and Seekers, opposed such mandatory tithes. The Quakers obtained a number of converts from these movements perhaps to a large extent because of their own opposition to the tithes.

As Quakers did not follow the established church, one reason why they opposed tithes was because the tithes supported a church that they felt was spreading incorrect doctrine. They argued for a separation of church and state and for government respect of freedom of conscience in matters of religion. Churches and their ministers, they believed, ought to be maintained by the volun-

16. See *A Severe Tax*, page 254.

17. My description here is based on Barry Reay’s “Quaker Opposition to Tithes” (1980).

tary support of their parishioners or by their own labors, and not by government-enforced tithes.

Although the Quakers did have scriptural and theological arguments against tithe-paying, when they voiced their opposition they concentrated on more down-to-earth concerns: that the tithes were unfairly shouldered by the rural poor; that they discouraged agriculture (by taxing gross production, not net profit); and that corrupt, idle, and greedy tithe-farmers were parasitic on the productive members of society.

It wasn't just the church that profited from the tithes: Often, people outside of the clergy would obtain rights to a percentage. About a third of the tithes collected in England (in some regions as much as 60%) ended up in the hands of such people. Because of this, there were strong vested interests in favor of the tithing system both inside and outside the church, with good reason to oppose this popular insurrection. They accused the anti-tithe forces of being objectively pro-papist (indeed, they labeled the Quakers "disguised Jesuits!") and claimed that the tithe system was not only Biblically sanctioned but based on an ancient social contract that everyone was bound to honor. Furthermore, they claimed that tithes were only the first target in a larger battle, and if the government were to give in to Quaker demands here, pretty soon the Quakers would demand to be free from paying rent to the landlords as well.

The Quakers tried to use the existing political process to have tithes abolished—by petitioning parliament and supporting sympathetic candidates for election—but they also engaged in and incited civil disobedience. Their records of sufferings at the time are full of tales of restraint and imprisonment over tithe refusal.

The rhetoric of Quaker war tax resistance borrowed from that of resistance to tithes, though because the issues are different, sometimes this mapping is awkward. In Samuel Allinson's "Reasons against War, and paying Taxes for its support" he went so far as to equate paying war taxes with paying tithes:

It is thought to be wrong for Friends to pay taxes for war, a hireling ministry being thereby supported which is not allowed by us to be consonant with Christ's doctrine...¹⁸

In other words, by paying war taxes you are paying tithes to a ministry that is ministering the doctrine of war. That's quite a stretch, and it shows how influential the existing traditions of Quaker resistance to tithe paying were to the rhetoric of justifying war tax resistance.

But while early English Quakers would resist the payment of tithes, and sometimes also of taxes for hiring substitutes for military service or for military supplies ("drums and colours"), they were eager to demonstrate their willingness scrupulously and honestly to pay their other taxes, as a way of ingratiating them-

18. See *Against War and Taxes for Its Support*, page 165.

selves with the governments they lived under while under pressure from hostile establishment churches. George Fox implied that one of the reasons Quakers pay taxes is to support the military defense of their nation:

To the earthly we give the earthly—that is, to Caesar we give unto him his things, and to God we give unto Him His things. And so in the other power's days we did not forget on our parts, though they did fail on their's... Which, if Friends should not do and had not done—give Caesar his due, and custom and tribute to them that look for it, which are for the punishment of evil-doers—then might they say and plead against us: “How can we defend you against foreign enemies and protect everyone in their estates and keep down thieves and murderers?”

And Thomas Story, when asked by the Russian Czar “of what use can you [Quakers] be, in any kingdom or government, seeing you will not bear arms and fight?” responded that “though we are prohibited arms and fighting in person... yet we can, and do... readily and cheerfully pay unto every government, in every form, where we happen to be subjects, such sums and assessments as are required of us.”

Some English Quakers and critics of Quakerism, noticed the discrepancy between the stubbornly conscientious stand against tithes based on their opposition to a hireling ministry, and their relative inattention to war taxes despite their pacifism. An English Quaker critic of the Society's position on tithe-resistance put it this way:

[They are] professing a religious scruple against a hireling ministry, and against tithes to support it; while they so readily, yea without the least hesitation, pay an additional land or other tax, when imposed ever so expressly for carrying on wars and fightings: As though the Christian religion were less dishonoured by the unrelenting lust of ambitious princes—the desolating plans of projecting ministers—and the sanguinary progress of hireling destroyers, than by hireling ministers of peace!

Actually, though, English Quakers at this time—during the American Revolution—were starting to develop scruples against paying explicit war taxes, scruples that their fellow-Friends across the pond had pioneered. When American Quaker William Savery visited England, he wrote: “Friends here were under a good deal of concern, as I have found in many other places, about paying taxes declared to be for the express purpose of carrying on the war” and reported that “in most of the Quarters in the nation” Friends were “much straitened in their minds about the practice.”

When Quaker civil disobedience took the form of submitting to restraint rather than voluntarily paying taxes, well, that was one thing—but when they tried to convince the government to honor Quaker conscientious objection with legal exemptions, this opened up a conflict between conscientious objection and theories of legitimate state power and equality before the law.

If you believe that the state should honor conscientious objection to its otherwise mandatory dictates, you then need to have some way of distinguishing “conscientious” objection from the ordinary objection of people who would rather choose for themselves what activities to engage in or what causes to support.

If you say “everyone must do this, unless they’re conscientiously opposed,” some would argue you might as well be saying “everyone must do this, unless they don’t want to” which means you might as well not say anything at all. The alternative is to come up with some sort of test as to who is being “conscientious” and who is just being contrary, which puts the legislator or bureaucrat into the disreputable position of being an inquisitor into the mysteries of individual human faith and conscience.

The excerpts in this volume from legislative and constitutional convention debates about how the state should deal with conscientious objection to military taxation show how this conflict looked from the position of people who did not share the Quaker positions on war and taxes, but who had their own concerns about how a state can respect both popular sovereignty and individual conscience.

In this way, the debate over Quaker war tax resistance sometimes became a case study in a larger debate about state coercion and civil disobedience. Imaginative Quakers were envisioning the role that civil disobedience could have in social reform. When Henry David Thoreau, in his essay *Resistance to Civil Government* (*Civil Disobedience*), wrote:

A minority is powerless while it conforms to the majority; it is not even a minority then; but it is irresistible when it clogs by its whole weight. If the alternative is to keep all just men in prison, or give up war and slavery, the State will not hesitate which to choose.

—he was following a path set down fifteen years before by the pseudonymous Quaker author “Pacificus,” who wrote:

If Friends were faithful to maintain their testimony against war in all respects... in a very little time the system would be exploded. Were nothing to be gained but the incarceration of peaceable citizens in prison for conscience sake—no reward but the accusations of a troubled spirit—no honor but the plaudits of militia officers, and the averted looks of the considerate of all classes, it would require stout hands and unfeeling hearts long to support the system.¹⁹

Some of the documents collected here investigate other ways, aside from taxes, in which money may feed war.

A frequent argument against Quaker pacifists exploited the fact that many of them were well-off. In this argument, the military was acting to protect their property from pirates, Frenchmen, Hessians, Indians, and other such plunderers,

19. See *Those Who Connive at Payment*, page 270.

for which the Quakers had every reason to be grateful, but instead they were absent when it was time to join in or help.

James Logan, a Pennsylvania Quaker administrator who repudiated the pacifist position, wondered why pacifist Quakers were so scrupulous about the parts of scripture that counsel turning the other cheek and resisting not evil, but seemed less so about the command “do not store up for yourself treasures on earth, where moth and rust destroy, and where thieves break in and steal.”

Such riches, Logan wrote, are “the great bait and temptation to our enemies to come and plunder the place—in which Friends would be very far from being the only sufferers, for their neighbors must equally partake with them, who therefore by all means desire a law for a militia.”²⁰

Could it be that it’s a package deal? That if you amass riches, you implicitly place your trust in a force-wielding state that will defend those riches for you? John Woolman made much the same point when he wrote:

[W]here that spirit works which loves riches—works and in its working gathers wealth, and cleaves to customs which have their root in self pleasing—this spirit thus separating from universal love, seeks help from that power which stands in the separation, and whatever name it has, it still desires to defend the treasures thus gotten. This is like a chain, where the end of one link encloses the end of another....

Wealth is attended with power, by which bargains and proceedings contrary to universal righteousness are supported, and here oppression, carried on with worldly policy and order, clothes itself with the name of justice, and becomes like a seed of discord in the soil: and as this spirit which wanders from the pure habitation prevails, so the seed of war swells and sprouts and grows and becomes strong, till much fruit are ripened....

Oh! that we who declare against wars, and acknowledge our trust to be in God only, may walk in the light, and therein examine our foundation and motives in holding great estates: May we look upon our treasures, and the furniture of our houses, and the garments in which we array ourselves, and try whether the seeds of war have any nourishment in these our possessions, or not.²¹

I am a tax resister and a participant in today’s debates about tax resistance—many of which are descendents of arguments that are hundreds of years old. Although the language changes over time, as do the laws and the wars at issue, the root challenge does not. We would be wise to learn from how earlier generations have wrestled with the problem of taxpayer complicity with war.

—DAVID M. GROSS

20. See *A Letter to the Society of Friends*, page 40.

21. See *From “A Plea for the Poor”*, page 87.

NOTES ON THE SOURCES

This collection draws on a variety of sources that tell the story of the evolution of American Quaker war tax resistance from many perspectives. These include:

- histories of the Society of Friends, or of particular Meetings or regions
- contemporary records of sufferings and minutes kept by Meetings
- rules of discipline published by Meetings
- commentaries published in Quaker-oriented periodicals
- a novelization of the experiences of Quaker conscientious objectors
- government records and transcripts of legislative debates
- published journals by individual Quakers
- writings about pacifism and conscientious objection
- writings by non-Quakers that relate episodes of Quaker war tax resistance
- writings by people trying to refute or denounce Quakerism or Quaker war tax resistance
- letters in which Quaker war tax resistance was discussed
- pamphlets published by people taking one side or another in the debate over Quaker war tax resistance
- petitions sent by individuals or Meetings to people in government
- writings from non-Quaker peace movement groups that discussed Quaker conscientious objection

I have arranged these materials in chronological order. In the case of writings that describe events after-the-fact, I have placed these based on the dates of the events they describe (not based on the dates when they were written or published). Since some of the materials describe events that took place over a span of years, the ordering is sometimes imprecise.

I have excerpted material from these sources that deals most directly with American Quaker war tax resistance, sometimes leaving out a great deal of context. I have also sometimes left out material from these sources that directly addresses American Quaker war tax resistance when it seemed to me to repeat information or arguments already found in other material in this collection.

ACKNOWLEDGEMENTS

In addition to the sources given for the individual selections, I also found material and avenues for further research in Barbara Andrews's *Tax Resistance in American History*, Peter Brock's books on pacifist history, Edwin Bronner's *War Tax Concerns: A Quaker History*, Elaine J. Crauderueff's *War Taxes: Experiences of Philadelphia Yearly Meeting Quakers through the American Revolution*, Ed Hedemann's *War Tax Resistance*, Margaret Hirst's *The Quakers in Peace and War*, Rufus M. Jones's *The Later Periods of Quakerism*, Donald D. Kaufman's *The Tax Dilemma*, Lillian Schlissel's *Conscience in America*, and Edward Needles Wright's *Conscientious Objectors in the Civil War*.

I am also grateful for the assistance of the National War Tax Resistance Coordinating Committee, Carl Watner, the Making of America archives, Internet Archive, Google Books, the San Francisco Public Library and other libraries that participate in the Link+ and interlibrary loan programs, Friends Historical Library of Swarthmore College, and the microform department at the University of California at Berkeley's Doe Library.

NOTES ON THE EDITING

In some of the selections I have reproduced in this volume I have fixed misspellings and typos, modified punctuation, added paragraph breaks, expanded some abbreviations, changed character formatting (the use of italics, small-caps, and such), and modernized and Americanized spelling—including changing “thee”s, “thou”s, “thy”s, and “thine”s to their modern English equivalents. In doing this last, I risked obscuring the strictness or liberality of the author's usage of these pronouns, which was a point of Quaker doctrine and perhaps a clue to the author's general conservatism or orthodoxy, but I felt that the improvements in readability justified this.

When I have omitted text from within a paragraph (except in the case of some trivial omissions), I have marked this with an ellipsis in the paragraph. Occasionally, there have been ellipses in the original works, and I have not attempted to distinguish mine from these. An ellipsis that is centered on a line by itself indicates that I have omitted one or more complete paragraphs (or even many pages) from the source material.

The titles I have given to the selections in this book are usually my own invention, and are only occasionally the titles that were given in the original sources.

Footnotes the text of which are enclosed in quotation marks are from the source in which the footnote appears; others I have added.