



# NEW JERSEY LIBERTARIAN

NEW JERSEY LIBERTARIAN PARTY • P.O. BOX 56 • TENNENT, N.J. 07763

\*\*\*MARCH 1986\*\*\*

## CALENDAR OF EVENTS

March 22-- NJLP ANNUAL STATE CONVENTION, Moffa's Farm Restaurant, Almonesson Rd., Blenheim, NJ. Speakers include David Bergland, Frank May, Dean Allen, Len Salesky, and Howard Baetjer. Cost: \$35 (postmarked by 3/7/86), \$45 at door. See insert in 2/86 N.J. Libertarian for full information and registration forms. Call Jerry (609/783-4306) or Rick (201/249-7649) for details.

March 22-- NJLP State Committee Meeting to be held immediately following the business meeting at the convention. (The business meeting is scheduled to begin at 4 PM.)

April 8-- Sign making party at Rich Duprey's home for Tax Protest Day Rally. Food and refreshments to be served. Call 201/445-6098 for info.

April 15-- Tax Protest Day Rally in Hackensack. Group will meet at Rich Duprey's home. Call 201/445-6098 for details.

July 4-- Anyone interested in joining a rally being organized for the Statue of Liberty Rededication in Jersey City, should contact Rich Duprey at 201/445-6098.

Every Wednesday-- Libertarian Discussion Club, 6:30 PM, Patti's Restaurant, 37 Bartlett St., New Brunswick. For directions call 201/249-7649 (Rick).

Every Tuesday-- NJ Americans for Constitutional Taxation (ACT) meeting, 7 PM, in the garden room at Shore Point Inn, Route 35, Hazlet.

Every Tuesday-- NJ Americans for Constitutional Taxation (ACT) free public meeting, 7 PM, Moffa's Farm Restaurant, Almonesson Rd., Blenheim. Call 609/HAD-ENUF for info.

2nd Thursday of each month-- Constitutional Freedom Committee meeting, 8 PM, Ollie's Restaurant, Route 9 and Tilton Rd., Northfield, NJ. Guest anti-tax speaker at each meeting. Call 609/927-2320 after 5 PM for details.

REMEMBER TO SEND IN YOUR CONVENTION REGISTRATION FORM IMMEDIATELY. IF POSTMARKED BY MARCH 7TH THE COST IS \$35--AFTER THAT OR AT THE DOOR THE COST WILL BE \$45. DON'T MISS THIS CHANCE TO GET TOGETHER WITH OTHER LIBERTARIANS, SOCIALIZE, LEARN SOMETHING, ELECT NJLP OFFICERS AND MAKE PLANS FOR THE COMING YEAR. BE THERE! SCHEDULE OF EVENTS FOLLOWS.

## 1986 NJLP CONVENTION SCHEDULE SATURDAY, MARCH 22, 1986

- 10-11 AM-- Coffee Klatch
- 11-11:05-- Welcome
- 11:05-12-- Len Salesky, Economic History
- 12-1 PM-- Howard Baetjer, Expressing Libertarianism
- 1-2 PM-- Luncheon
- 2-3 PM-- Dean Allen, Being A Free Man In America
- 3-4 PM-- Frank May, Do You Really Owe An Income Tax?
- 4-5:15-- NJLP General Meeting & Election of Officers
- 5:15-6:15-- Cocktail Hour
- 6:15-7:15-- Dinner
- 7:15-8-- Frank May & Mark Rogers, Debate on Taxation
- 8-Closing-- Keynote Speaker--David Bergland--1984 LP Presidential Candidate

REGISTER NOW--SEE FORM ON PAGE 7.

## NJLP STEERING COMMITTEE MEETING

By Len Flynn

The NJLP Steering Committee met on February 19, 1986 at Patty's Restaurant in New Brunswick, NJ. Present were Friedlander, Hoegberg, Flynn, and Swirsky (late). Kaplan and White were absent.

Rick Hoegberg reported that the NJLP finally has been reimbursed \$228 for Ed Clark's airline ticket which was presumably lost in the mail last year. Rick will soon collect the NJLP library from Paul Nelson and the NJLP video tapes from John Schafer.

The NJLP annual convention schedule has been finalized (see elsewhere in the New Jersey Libertarian). The program includes a debate on tax resistance between Mark Rogers and Frank May prior to the closing speech by former LP presidential candidate David Bergland.

The committee favorably noted Rich Duprey's reply to a TV editorial supporting a New Jersey law to place a cap on interest rates. NJLP members are encouraged to reply to statist editorials and to alert the NJLP State Committee for support in these efforts.

The Steering Committee unanimously voted to recognize Carl Peters as representative of the Mercer County LP. Having been approved at a previous (11/85) NJLP general meeting, Carl is now "officially" the NJLP contact in Mercer County. Carl hopes to have his conflict with the local (state monopoly) phone company resolved soon, so his phone service can be restored.

On February 5 at Montclair State College, Rick Hoegberg and Steve Friedlander represented the NJLP at hearings of the State Government Committee (N.J. Assembly) concerning Initiative and Referendum legislation. NJLP members interested in this effort should contact Sam Perelli of the United Taxpayers of New Jersey for information (201/857-1063).

Steve reminded everyone of the need for NJLP candidates for this

fall's elections. Another notice will be placed in the New Jersey Libertarian to encourage members to run.

The NJLP's next general meeting is scheduled for 4:00 PM on March 22 at the NJLP annual convention. A state committee meeting will immediately follow the general meeting. The half hour Steering Committee meeting adjourned at 8:05 PM.

NJLP CANDIDATES WANTED --  
NO EXPERIENCE NECESSARY

Now is the time for all good libertarians to come to the aid of the party ... and run for office. Call Steve Friedlander (201/874-8492) or Ken Kaplan (201/625-2623) for information.

ANNOUNCEMENT!!

I would like to take this opportunity to announce my candidacy for the position of Chairman of the New Jersey Libertarian Party. I have been a member of the party for about three years now and currently hold the position of Bergen County State Committee Representative. As Chairman I would set the following goals and changes:

1. Double membership within one year.
2. Create higher visibility for the NJLP through a high-profile public relations campaign.
3. Change the format of the New Jersey Libertarian newsletter to that of a tabloid newspaper.
4. Hold a series of events throughout the year and run candidates for office that will keep the party in the public eye.

If you agree with me that we could use some fundamental changes in the way the party is currently operating, I would appreciate your support at the State Convention scheduled for this month.

Thanks, in anticipation of your support,

Richard L. Duprey

## THE FEAR FACTOR

It was with a great deal of interest and humor that I read Mark Rogers' rebuttle to Rick Hoegberg's article on filing income tax returns. Come on Mark, where have you been for the last 10 years or so? Haven't you heard of the Tax Rebellion? By the IRS's own admission there are over 25 million people who no longer file tax returns. The true figure is probably closer to 40 million. From what I have read, the IRS used to have a 98% compliance rate. As of 1984 the figure was down to about 67%. It's no wonder that there is such a large deficit. In 1979 there were approximately 106 million 1040 forms filed with the IRS. By 1984, the last year I had any figures, the amount of 1040 forms filed had dropped to under 95 million. And by all indications the figures for filing this year are lagging behind last year. More and more people are dropping out of the system. The Underground Economy was conservatively estimated to be 35% of the GNP. As to the above figures, I say, BRAVO! Every penny kept out of the statist's hands is one more nail in the socialist's coffin. Maybe some of the welfare parasites and government "workers" will have to get real jobs.

Your accountant's view of scaring people into filing taxes they may or may not owe is called the fear factor. After all how could a system of so called "voluntary compliance" succeed unless you scared people into doing something that was against their economic best interests.? However for anyone contemplating pulling out of the system, the figures show they have very little to fear. Between 1979 and 1984 the IRS and the "Justice" Department only indicted slightly more than 1100 people for ALL tax charges. This figure includes drug smugglers, Mafiosa, political targets such as Rev. Moon, filers and non-filers alike. The number of people convicted was around 600 and the number of people who served ANY jail time was about 250. In fact more people go to jail for filing tax returns than for not filing any returns at all, simply because the government gets them for perjury. What it boils down to is that your chances of going to jail for not filing tax returns are about 500,000 to 1 -- pretty good odds.

I am not advocating the evasion of taxes and I will admit that accountants are necessary in certain instances. But the fact of the matter is that probably 95% of the American people don't even owe an income tax, let alone have to file an income tax return. The problem is that the average American has been brainwashed into believing that they are liable for paying the tax. Can we help it if the IRS and the government controlled "Justice" Department break the law and harass people? What are we supposed to do -- just say, "Oh well, that's the way it goes"?

I stand up and applaud every American citizen who takes on the tax establishment in our nation. How else are we to fight tyranny? Our American Revolution was a tax revolt and if our founding fathers didn't stand up to the IRS of 1776 we would probably still be under British rule. I assure you they didn't go running to their accountants looking for more tax write-offs to avoid the Tea Tax. No, they threw the tea in Boston harbor.

There are many tax resistance groups organized throughout New Jersey where a person can learn how to successfully take on the IRS and win. The time has come for we Libertarians to put our efforts where our philosophy is and to support, not criticize, those courageous people who fight our battles for us. Let's all get behind the TAX REVOLT!

Jerry Zeldin

# UN-TAX US!

# LAW, TAXATION AND MORALITY

## The Controversy Rages On

In reply to Rick Hoegberg's spirited response to my article in the January issue, I offer the following. Rick focused on the essence of our disagreement when he stated that "[w]hat's on the books does conform to the Constitution, & if properly implemented would constitute rule of law. Unfortunately, most people in current positions of power get away with doing whatever they like. And what they like is to ignore the Constitution. This is rule of men."

I do not think there is a whole lot of meaning in the distinction between the "rule of law" and the "rule of men." In Rick's defense, he did not coin this oft-repeated phrase. Since there will always be law and people enforcing/interpreting the law, our actions will always be controlled governed by a combination of people and law if we have any rule of behavior, libertarian, statist or otherwise. Moreover, it is not necessarily good to have a "rule of law," as Rick would prefer, if the law is evil. I would prefer a rule of men if it preserved liberty.

I respectfully submit, regarding taxation and all matters of concern to libertarians, that the only genuine issue, the one we must constantly raise, is whether it is objectively right or objectively wrong for one individual, under whatever pretext (the law, force of arms, need, whatever) to use or threaten to use violence against a peaceful person. In short, I would prefer to address the taxation issue from moral rather than legal grounds. I think this approach is both more meaningful and more likely to achieve a lasting victory for personal liberty than any approach premised on the state's own tax laws.

As libertarians, we have chosen a view of morality based upon the facts of reality. Non-libertarian value systems premise their views on the misty realm of faith, on the unverifiable, on non-reality. Our view of morality is that individual liberty springs from the fact of self-ownership. It is a verifiable fact that each human being is an independent entity with his/her own mind. Each person is not only capable of directing all of the details of his/her own life, but when prevented from doing so, people will naturally tend to reassert self-ownership - some more aggressively than others, to be sure.

I assert that this consistent, yes, passionate focus on reality, on objective analysis, must apply to the words we use. Otherwise, our philosophy will be of little use to us. If our words do not have consistent meanings, we would not be able to communicate our philosophy, our moral code to others, evaluate our actions and the actions of others, nor even think about our philosophy.

Rick objects, as I do, to people in government telling us that A is not A. We object to word games. For example, Rick may well be right when he cites case law which states that "income" for tax purposes was originally intended to permit a tax on gain (generally, profit from investment) rather than a tax on wages. Perhaps it is the state's abandonment of the true meaning of these words which has led us to our massive tax burden.

However, I do not choose to fight taxation by wrestling with government attorneys before government judges about the meaning of words written by the government to assure, inter alia, that government

Words that have special meanings to libertarians may mean something else to the public. The words you choose in your public writings, including letters to editors, are important to insure correct interpretation. Some words I use in my columns and public writing, and the reason for their use, follow. They may not be the best words, and so you may want to select others for yourself (but do so, and let me know):

Use "government" instead of "public" when you talk about government schools, government libraries, government roads, etc. If you do not, you cooperate with conventional politicians in propaganda in convince people that only government facilities are open to the public.

Put "conventional" before the word "politician" as I did in the last paragraph for non-libertarian politicians. This way you distinguish unconventional politicians--libertarians--from Democrats, Republicans, Independents, and other third-party affiliations.

"Phony" or "contemporary" should precede the term "liberal" when applied to today's statist liberals. We libertarians are more like classical liberals, and I do not think that identification should be lost. (Please do not say that we are closer to Republicans than Democrats, or conservatives, than contemporary liberals; I am not. A pox on all statist!)

Distinguish between a high degree of "political" freedom, and personal, social, and economic freedoms. The U.S.A. may be the most politically free nation in the world, but there are severe restrictions on personal, social and economic freedoms of Americans. Libertarians correctly and without exaggeration oppose these government-made restrictions.

Try using "self-inflicted vices" as a substitute for "victimless crimes." It is less confusing to non-libertarians who think of "victim" and "crime" in conventional terms. Are self-inflicted vices crimes to the public at large?

Finally, say we have a right to "peacefully" do whatever we want. "Peacefully" is a short way for saying we have the right to do what we want so long as we do not use force or fraud (inherently unpeaceful). Explaining what we mean by "peacefully" when questioned is an effective way to introduce others to libertarianism without raising an initial political red flag (no pun intended).

Applying it all: While we Americans are relatively politically free, there are serious government restrictions on our personal, social and economic lives. Conventional politicians--including conservatives and today's phony liberals--have made self-inflicted vices crimes when crimes should only be harmful things you do to others. These same conventional politicians talk about government schools, libraries, etc., as being "free" to distract from their high cost through coercive taxes. Classical liberals--libertarians--believe that each of us is more important than the state, and should have the right to peacefully pursue our own life free of government restrictions on our personal, social, and economic affairs.

JULY 27<sup>TH</sup>

# Picnic-'86

FIRST ANNUAL BERGEN COUNTY LIBERTARIAN PARTY CONVENTION--LIBER-T-Q!

ALL YOU CAN EAT & DRINK

\$10<sup>00</sup>

HAMBURGERS • HOT DOGS • SODA  
= BEER =

GUEST SPEAKERS  
(so far)

- \* DAVID CORCOAN - Editorial Page Editor - THE RECORD
- \* MICHAEL J. TALMO - Public Relations Director, MOBILE (Motorists Opposed to Bureacracy and Intrusive Law Enforcement)
- \* GEORGE WILLIS - Executive Director, Bergen County Medical Society
- \* MURRAY SABRIN - Professor, Ramapo College and Founder of Alliance for Monetary Education (AME)

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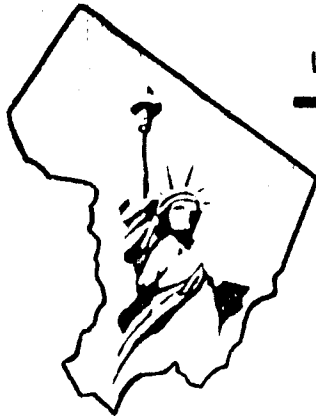
## BERGEN

County  
Libertarian Party

REGISTRATION FORM

Call (201) 445-6098  
for more information

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NAME: \_\_\_\_\_

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TELEPHONE: (     )                      (     )

// Please find enclosed my \$10.00 registration fee per each adult

// Also find \$5.00, enclosed for each child under 12 attending

Mail to: BCLP, 2 Ida Lane, Waldwick, NJ 07463 c/o Richard L. Duprey, Chairman

LAW...

attorneys and judges will be paid every week. If there was ever a losing battle, gang, that's its paradigm. Persistently trying to overturn the tax laws in government courts is quite pointless and ultimately irrational. As I stated in my last article, even if you won in court, in the present political climate the legislature would easily and immediately correct whatever error the court had found (and then have the judge reassigned to a courthouse in Billings Montana with a woodburning stove):

I would sooner bet that the sun would not rise than that any real victory over the IRS would be accepted by the Congress. I have many hopeful allies who contend that a groundswell of grass roots opposition would prevent the Congress from reenacting the tax laws if they were struck down by a court. My answer is that while this may one day be possible, it is mere wishful thinking at present.

In addition to the practical problems raised by fighting the IRS in government courts on the grounds of the government's own law, I oppose Rick's approach because it plays with words the same way the state plays with them. I focus here on Rick's distinction between the rule of law and the rule of men.

We must use language consistently, without contradiction, if we seek to hold the state to this standard. The law, by definition and common usage, is what a court will decide and what will in fact be enforced by the court's agents. When people bother to consult "the law," they seek to know the objective, real-life consequences of acting in a certain way. To tell people that there are two bodies of law, the "rule of law" and the "rule of men", defeats the purpose of the inquiry. Setting up some standard that is of absolutely no help in predicting

what will happen to people in reality and calling it "law" suggests the kind of word games we seek to avoid.

Further, I am absolutely convinced that many leaders of the tax revolt who rely on their own fictional version of the "correct law" have led many other people to their doom. I believe those people consulted the leaders of the tax resistance movement to find ways of legally avoiding taxes. Because many of the leaders of the movement had convinced themselves that "their law" was actually "the real law," they had little trouble sincerely telling their followers that their version of the law was correct. As a direct result of this misunderstanding, this misunderstanding of the word, the concept we call LAW, thousands and thousands of people have lost vast amounts of money, and some have lost their liberty.

When I raise this argument, I am often told that these people knew that they were taking a risk, knew that they were disobeying the law, and just wanted to gig the IRS. I don't think so. My clients, at any rate, have been candid enough to say (privately) that they were stunned to find out that they were in trouble. "We thought it was legal."

It is one thing to say that the tax laws are morally wrong, and ought to be changed. It is one thing to say that people should resist the IRS. It is quite another to say that it is legal to refuse to file a return or pay tax. Attempts to create a code of behavior based on such mythical "rules of law" simply misstate reality. Such efforts are therefore objectively wrong. The fact is, there are predictable, enforceable rules which (unfortunately) control much of our behavior. These rules we call law. Anything else, however attractive or

LAW...

technically appealing, is non-law, non-reality.

I note in passing Rick's statement in his last paragraph that the U.S. Supreme Court has ruled that paying income tax and filing a return is voluntary. However, he does not cite a case supporting this assertion in the string of citations following his article. The reason he did not do so is that there is no such case. In fact, in a concurring opinion, Justice Felix Frankfurter stated just the opposite when he wrote that "taxes are enforced exactions, not voluntary contributions." 332 U.S. 168, 172-73 (1947).

In his case citations, Rick has fallen victim to a common practice of the lay persons who lead much of the tax revolt. Knowing (or hoping) that few of their followers will actually read or understand the cases they cite, many leaders of the tax resistance movement gather row after row of miniscule quotes from court opinions. They uniformly take these quotes far out of context, or use dicta, or quote dissenting opinions, or use quotes from cases that decided a set of facts far removed from the proposition they seek to establish. They then weave these disjointed bits and pieces of rhetoric to create a "body of law" which purportedly makes it voluntary to pay income taxes, distinguishes "wages" from "income" for tax purposes, etc.

There are things that mechanics, doctors, accountants business people and farmers do routinely which persons outside those fields could misunderstand and foul up until they had more complete training from experienced people. I don't want to be an elitist - I think people should avoid reflexively consulting attorneys - but the law is no different from any of the above callings. You can no more learn how to figure out what the law

is by sitting reading books than you can figure out how to grow wheat by reading books. There are techniques of interpreting and understanding case law, and how it fits into the larger picture, which quite simply require a wee bit of training. Here is a free lesson: a case states principles, but decides facts. Only the decision on the facts is binding. The rest is really fluff. As any lawyer will tell you, one can shape that fluff into almost anything one wishes.

There is no case which I have ever heard of which decided, as a fact, that paying income taxes is voluntary. If there is, it has been overruled so often that anyone raising it in Tax Court will be penalized for filing a frivolous petition.

The legal issue aside, I think the moral issue requires a brief restatement, for I fear it has been lost in this little debate. Rick seems to derive moral support for tax resistance from the U.S. Constitution. I respectfully assert that as lovers of liberty, we are not helped much by the Constitution. The Constitution institutionalized slavery, forbade women to vote, permits the state to seize private property. Throughout its history the Constitution has rested on fictional consent which is merely a veil for violence. Any comfort found in such a document is illusory.

The moral issue is whether certain individuals have the right to use violence to compel others to support people and projects they have not voluntarily chosen to support.

As Rand has proven so brilliantly, those things which we act to gain or keep are values. Since human life is never automatic, we must constantly act to keep it.



Since life is the prerequisite to all other values (we can value nothing if dead), any moral code consistent with human life must be consistent with the facts of the real world in which our lives must exist.

Since we must live in reality, and since our moral code must advance and protect our lives in the real world, any rule of behavior which requires that we ignore any fact of reality is contradictory. A rule (like taxation) that requires that we ignore the natural fact of self-ownership, the fact that we are each independent, thinking beings, is even more pernicious because it contradicts the one fact of reality - our nature - which makes it possible for us to conceive of, obey and enforce any rule of law or morality. Rules of human behavior which ignore human nature ignore reality and are hence anti-life and immoral.

So we have come full circle: just as our obligation to live in reality compels us to reject codes of behavior which attempt to ignore the natural fact of self-ownership, our obligation to live in the real world compels us to use words consistently, to describe one fact in reality and not something else, and to insist on others using language in the same way.

So I ask Rick and other dedicated, thoughtful tax rebels to join with me in fighting taxation and all other forms of violence against peaceful people because it is morally, objectively evil, rather than by pointing waving the law books of the state which we oppose. Let us not trivialize our natural right to self-ownership by premiering individual liberty on the very law which upholds taxation.

Mark Rogers

## Libertarian Party Convention

### REGISTRATION FORM

Please register \_\_\_\_\_ persons at \$35 each for the 1986 NJLP State Convention. Enclosed is a check\* for \$\_\_\_\_\_.

Name: \_\_\_\_\_

\_\_\_\_\_ Prime Rib Dinner \_\_\_\_\_ Chicken Dinner

\*Make checks payable to NJLP and mail\*\* with this form to:  
Rick Hoegberg, 98 Suydam St., New Brunswick, NJ 08901  
\*\*MUST BE POSTMARKED NO LATER THAN 3/7/86!!

# THE WAR ON DRUGS IS THE WAR ON LIBERTY

# NJ LIBERTARIAN

## NJLP STEERING COMMITTEE

P.O. Box 448  
Morganville, NJ 07751

Editor: Ginny Flynn

201/591-1328

### \*\*ADVERTISING RATES\*\*

Full Page	\$25
Half Page	\$13
Quarter Page	\$7
Eighth Page	\$4
Business Card	\$3
Inserts	\$10/sheet

These rates only apply to ads submitted camera-ready. Extra will be charged for any necessary extra preparation.

Material must be received by the 27th of the month to be in the following issue.

State Chair:	Vacant	
Vice-Chair:	Steve Friedlander	201/874-8492
Secretary:	Len Flynn	201/591-1328
Treasurer:	Rick Hoegberg	201/249-7649
Members-at-Large:	Ken Kaplan	201/625-2623
	Stuart Swirsky	201/431-4491
	Chris White	201/659-8088

### STATE COMMITTEE REPRESENTATIVES

Bergen County	Richard Duprey	201/445-6098
Camden/Gloucester	Jerry Zeldin	609/783-4306
Hudson County	Don Meinshausen	201/659-6786
Hunterdon County	Joe Kerr	609/397-8119
Mercer County	Carl Peters	609/737-2342
Monmouth County	Pat Fallon	201/280-8493
Morris County	Nick Polombo	201/263-1997
Somerset/Middlesex	Steve Friedlander	201/874-8492

NJLP PHONE: 201/937-9674

### NEW JERSEY LIBERTARIAN PARTY MEMBERSHIP APPLICATION/RENEWAL

Name: \_\_\_\_\_ Address: \_\_\_\_\_

Phone #: ( ) \_\_\_\_\_ ( ) I am registered to vote in \_\_\_\_\_ County ( ) I am registered to vote in NJ  
( ) Please don't include my name if the NJLP list is offered to other Libertarian organizations  
( ) \$15 National Libertarian Party, includes subscription to monthly paper. \$12 if simultaneous with any of the following:  
(A subscription to the monthly NJ Libertarian is included with the following dues)  
( ) \$250 Lifetime Sustaining ( ) \$150 Lifetime ( ) \$35 Sustaining ( ) \$15 Regular ( ) \$5 Student ( ) I am not the 1st  
member at this address & do not wish to receive the NJ Libertarian (\$10 may be deducted from Regular membership dues only)  
( ) \$10 NJ Libertarian Subscription only

"I hereby certify that I do not advocate the initiation of force as a means of achieving political or social goals"

Signature \_\_\_\_\_ Date \_\_\_\_\_

Make checks payable to "NJ Libertarian Party" & mail with this form to PO Box 56 Tennent NJ 07763

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TO:

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