

## Tax Protest Day recap

**In which demonstrators learn an unneeded lesson in bureaucracy**  
by Stephen J. Holly

From my encounter with a few U.S. Postal Service employees on Tax Protest Day of 1999, I can hardly consider them "civil" servants.

I arrived at the main Palo Alto post office on East Bayshore Road at 2:30pm. Nearly an hour later, while standing on the sidewalk of East Bayshore Road with a hand-held sign, I looked towards the stop sign but couldn't see the sign I placed earlier! I ran over and searched in the area, but could not find it. Finally I spotted the sign on its side at the opposite side of the front of the post office building. As I carried the sign back to the stop sign, the driver of a pickup leaving the fenced employee parking lot yelled that I could not place the sign there. I replied that a patrol officer had driven through last year without a comment.

About a half an hour later, I spotted some woman walking off with my sign. She said the sign could not be a foot inside their grounds. I said the sign was there last year, but she argued she was there the entire time last year and never saw any sign. (Last year, I did not set up the signs until about 4:00pm.) When I offered to place the sign on the sidewalk, she said that people would walk there. (Actually no one walked there the entire time I was there.) Then, she threatened to telephone the police if I would not comply.

Later, we started handing out the million-dollar cards, but a postal manager came out and said we could not distribute there. I pointed down and said we were on a public sidewalk, but he reiterated we weren't allowed to slow down traffic. He stated that we should hand out the literature in the street to those in cars waiting for the light to turn green! Just off the curb, Irvin Chambers distributed the brochures he purchased from national headquarters. Don Cormier and I gave away just a few more million-dollar cards from the LP of Santa Clara County, so there are plenty for the extension Tax Protest Day.

The million-dollar card is not perfect and I feel seeing the Libertarian signs against taxation and government waste with supporters is just as important. Also Joe Dehn checked up on me at both locations!

Overall, there appeared to be fewer people driving to this particular post office this year. Either people sent their tax returns earlier, dropped them off elsewhere, or they used PCs and filed electronically.



## Show us the money, Mark!

**National LP Treasurer Mark Tuniewicz visits San Mateo County LP on Wednesday, May 19**  
by J.R. Prohaska

Please plan on attending this month's Libertarian Supper Club at Hobee's Restaurant in Belmont on Wednesday, May 19 at 6:00pm. Mark A. Tuniewicz, the Treasurer of the Libertarian National Committee, will be our special guest, in addition to the usual lively conversation. This will be a great opportunity to catch up with what is happening with the LP at the national level.

After dinner, the LPSM conducts its regular business meeting, and dues-paying members are encouraged to participate fully and exercise their discussion and voting rights in the party.

Please let J.R. Prohaska know at 650/323-2808 if you plan to attend so he can provide the restaurant an approximate count. We hope to see you on the 19th!

Mark Tuniewicz bio information: Twice elected chairman of the legendary Libertarian Party of New Hampshire, Mark Tuniewicz left that state having set new records in fundraising, membership, local candidates, and highest-in-the-nation number of public officeholders--and with the treasury at record high levels. As Director of Communications for the Connecticut LP, in 1995 Tuniewicz was chosen to moderate the first-ever debate between Harry Browne, Rick Tompkins, and Irwin Schiff, and organized a series of ground-breaking public forums which helped the LPCT double its membership base.

Mark previously served as Region 6 Representative on the Libertarian National Committee from 1996-1998, representing New York and

the six New England states.

Tuniewicz was unanimously elected Treasurer at the 1998 LP National Convention, and was elected Political Director of the Massachusetts LP at their April 1999 convention which drew 250 people from 6 states.

A commercial credit executive, Tuniewicz has 17 years financial accounting, auditing, budgeting, and financial statement analysis experience. He received his degree in finance from Northeastern University. Among other directorships has served on the executive committees of the Libertarian Parties of Michigan, Connecticut, New Hampshire, and Massachusetts, and currently chairs the LP's 2000 convention committee.

## **Estate tax freedom--understand your rights!**

by Lori Adasiewicz, Esq.

Tax Freedom Day® has hit another new record this year: May 11. Americans must work 131 days in 1999 to pay their "fair share" of the federal, state, and local taxes.

It is tricky, and sometimes illegal, to find a way around paying the income tax, but there is one tax in America that is truly voluntary: The Estate Tax.

Congress enacted the Estate Tax as a means of wealth redistribution rather than a source of revenue, and initially imposed it only on "large estates." However, the definition of large estate has not grown proportionately with the economy and more and more "middle-class" Americans are finding themselves in this category.

In 1999, each person may transfer \$650,000 tax-free (combined total for lifetime gifts and property passing at death). When calculating your estate, you must include the full face value of life insurance policies you "own" (using the IRS definition) on your own life (even though you will never benefit from the proceeds), the full value of deferred compensation, your residence, and all other assets, savings, and investments.

If these assets add up to more than \$650,000, you will have a taxable estate. The tax rates on estates are steep. They start at 37% and rise to 55%. Oh, and if you are truly wealthy, there is an additional 5% surtax on estates over \$10 million. The Estate Tax is due within nine (9) months of death, and the penalty for late payment is 5% per month.

The silver lining to this cloud is that you can plan to avoid paying Estate Tax. Here are some tips:

1. Determine whether you have a taxable estate. Being aware of what you own is the first step to proper planning.
2. Be leery of the Unlimited Marital Deduction. Congress allows you to give everything you own outright to your spouse, free of estate and gift taxes. However, when the second spouse dies owning everything, the heirs cannot claim the \$650,000 credit for the first spouse's half of the property. If you and your spouse plan properly, you can pass \$1.3 million together, tax-free (1999 figures). To ensure that you each fully utilize your credits, create a Revocable Living Trust. This has the added benefit of removing your estate from the court supervision involved in Probate.
3. Take advantage of the Charitable Deduction. Gifts or bequests to a qualified charity is dollar-for-dollar deducted from your taxable estate. You can reduce the estate tax burden to zero by using any one of many charitable strategies. Better to have a private charity receive and use that money than the government.
4. Take advantage of the Annual Exclusion. You may gift \$10,000 per person per year in addition to the \$650,000. You can gift this amount to as many people as you want, for as many years as you want. But don't create reciprocal agreements with your friends to pay each other's kids. That would be fraud and the gifts will be taxed.
5. Consult a qualified estate planning attorney. Yes, you got me. I am one. And I know the reputation that attorneys have. But Congress and the IRS have so completely obfuscated the law that one improper word in a will or trust could defeat your efforts. And this is one area where the lawyers are truly making leaps and bounds toward libertarian principles.
6. Failing all else, spend your money. The government is eager to take whatever you leave behind.

## **March and April meeting notes**

by Christopher Schmidt

### **March meeting notes**

March's meeting at Hobe's was amiable and well attended. The "alcove" was well suited to our purpose and I think everyone who consumed enjoyed their meals.

### **Direct mail proposal**

J.R. then solicited content suggestions for an upcoming mailing to all registered Libertarians.

Margret noted in the treasurer's report that Steve Marsland's 1998 campaign committee donated residual unspent funds to our local LP. Owing to government regulation, this money may not be spent on election activities of any candidate.

### **Mike Moloney update**

Lacy announced that Mike Moloney has been encouraged by San Mateo County Republicans to enter the 2000 congressional race as the

nominee of that party, even suggesting a dual-party run! The mechanics have yet to be worked out, but we'll report on developments here. Wouldn't it be great if he could join Libertarian / Republican Ron Paul in Congress! (Note: When four Libertarians were elected to the New Hampshire legislature, three were dual-party candidates with Republican nominations and 1 was a dual-party candidate with the Democrat nomination.)

### **April meeting notes**

As in March, our April meeting proved a good match for Hobe's ambience and we decided to stick with this location for the balance of the year. Only officers were in attendance--probably because no newsletter was published in April. (Sometimes we'll skip an issue if volunteers on the newsletter committee are particularly busy with other things--in this case taxes--and local news is thin, and the next meeting is of interest mainly to officers anyway. Skipping an issue also conserves member dollars!)

### **KSFO rally report**

Several members had attended the KSFO rally on Tax Day--some helping to man the LP table arranged by Scott Lieberman of the LPSC. J.R. Prohaska reported seeing Barbara Less, Sam Severs, and Brad Walker (of the LPSM), and Starchild (of the LPSF).

### **Tax Protest Day results**

Also on Tax Day, Irvin Chambers joined the LPSC's Stephen Holly and Don Cormier to display signs and hand out "million-dollar bill" literature in Palo Alto. Check out the story on page 1.

### **Advocates for Self-Government chapter?**

We discussed the possibility of starting a local *Advocates for Self-Government* chapter and of starting a non-partisan county taxpayers' group.

The primary purpose of the Advocates' chapter would be to survey county candidates for all public offices with the questions that non-libertarian survey-takers rarely ask, but should be of interest to voters of all parties. We would disseminate the results as widely as possible--as a service to the public and in hopes of shifting the focus of the public debate. We might even identify candidates libertarians can get behind! There was some interest in the idea, and I was charged with looking into the requirements for getting a chapter chartered.

Jack volunteered to check into the vitality of an existing county taxpayers' group he knew of.

### **Year 2000 campaign updates**

Steve reported on a conversation with a Republican central committee member regarding Mike Moloney's candidacy. Lacy reported that Mike has learned that he is not eligible to run for Congress as a Republican (because of the calendar shift created by the "early primary"). The Republicans plan to run a candidate of their own in 2000 and Mike will not run at all (waiting for 2002).

Steve had also been in contact with a Green Party central committee member and brought back the possibility of splitting a county fair booth. One reason we haven't had a booth in the past is the fair's requirement that the booth be staffed at all hours the fair is open--a tall order for a volunteer operation.

Frank reported on the dilemma of Steve's 2000 campaign--*should he run for town council or state assembly?* He had spoken with campaign managers of winning Libertarian and Green Party candidates, seeking advice.

### **2000 caucus date**

We designated the September 15 1999 meeting as the caucus at which we will select the nominees that the party will support in the primary process. It's not too early to make your availability as a candidate known! Please contact Frank if you're interested (see masthead).

### **Additional items**

Jack briefly presented two monographs he hoped we would support: one on a likely community college bond issue, and one on a county marijuana study. Discussion was deferred to e-mail.

Finally, Steve reported on a potential opportunity to promote the LP to signers of an initiative to repeal Prop 10 (the recently adopted cigarette tax).

## **Next meeting of the LP of San Mateo County:**

Wednesday, May 19

Hobe's Restaurant ([Directions to Hobe's](#))

1111 Shoreway Road, Belmont; just off Ralston, on the bay side of Highway 101

Dinner with speaker Mark Tuniewicz and discussion (optional): 6:00--7:30pm in the reserved dining room

Business meeting: 7:30--8:45pm in the dining room alcove.