

with flame throwers or machine-gun fire.

In *domestic* actions, the police scrupulously and properly make sure that they do not injure innocent "civilians" in the process of hunting down the criminal. They know that it is more important to protect the innocent than to capture the guilty. No less should apply in foreign affairs. But since in foreign "punishment" it is impossible to avoid killing innocent parties, the United States must therefore refrain from the luxury of

punishment or the exercise of military might.

The worst byproduct of the Iran affair will probably be the permanent return of a thirst for global intervention by the American public. Already, the *New York Times* reports that, as a result of the public fervor over Iran, the "post-Vietnam syndrome"—the realization of great perils and little benefit from intervention abroad, and particularly in the Third World—is ended. We are getting set to

resume the arrogant policies of the pre-Vietnam era. The American public has always been quick to forget unpleasant lessons of the past (most of us still think we *won* the War of 1812!), and hence we may be doomed to repeat them.

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taxes

As April Approaches . . .

By Tim Condon

It's just about that time again. With the April 15 deadline approaching, anyone who hasn't gotten it together to do his or her taxes should consider it now.

This year there are some changes, too, brought about by the Revenue Act of 1978. Some people may even be pleasantly surprised to find that they'll receive a bigger refund check than in recent years past. Of course, that doesn't mean the government's taking in less money—fat chance—it just means that some of us will get a few breaks from the ever-increasing tax burden lying on our backs.

Here are some of the changes that will affect your federal income taxes and the way you do them this year:

- The minimum income that requires you to file any income tax return at all has been raised a little. For single people, under and over age 65, respectively, the minimum filing income limits have been raised from \$2,950 and \$3,700 in 1978 to \$3,300 and \$4,300 for 1979. For married people, both *under* age 65 or both *over* age 65, the income levels necessitating filing have been raised from \$4,700 and \$6,200 in 1978, respectively, to \$5,400 and \$7,400 for 1979. If only one of the married filers is over age 65, the limits have been raised from \$5,450 to \$6,400. For those filing married/separately, the limits have gone from \$750 in 1978 to \$1,000 in 1979.

- Standard deductions (now called "zero bracket amounts") have been slightly increased for 1979, also. For those married couples filing jointly, the standard went from \$3,200 in 1978 to \$3,400 in 1979. Single people and those filing as unmarried heads of households will now get a \$2,300 standard deduction

instead of the old \$2,200. And those who are married but file separately will get a standard of \$1,700 instead of the old \$1,600 from 1978.

- Exemptions for dependents have been raised, from \$750 last year to \$1,000 each today.

- The tax brackets have been widened this year—in response, no doubt, to widespread criticism and complaints from taxpayers being shoved into ever-higher tax brackets by government-caused inflation . . . while their standard of living decreases. Although only a partial help, this widening of the brackets is intended to dampen criticism of the "progressive" income tax by preventing people from being shoved so quickly into those higher tax brackets.

- The auto mileage deduction has been increased a miniscule amount. Where it was 15 cents for the first 15,000 business miles in 1976 and raised to 17 cents for the first 15,000 miles in 1977, now the IRS is allowing an 18.5 cent deduction per mile in 1979. Of course, the latest and best studies (done by the Hertz Corporation) show that the cost of operating an automobile is now about 38 cents a mile, but that is of little import to the IRS, which can administratively set the mileage allowance at any level it wants.

- The Earned Income Credit—a form of negative income tax instituted in 1975—has been raised also. Whereas last year the maximum credit was 10 percent of \$4,000, this year that entitlement has been raised to 10 percent of \$5,000, or \$500.

- On the other side of the ledger, the state and local gasoline tax deduction has been abolished. The old Schedule A deduction was dropped as a concession to those in Congress who feel that Americans are getting too many tax breaks (*sic*) or are driving their cars too much.

- Naturally, the ever-increasing FICA

(Social Security) taxes have been upped yet again. Here are what the increases over the last several years—and into the future—look like:

1976	\$ 895.05
1977	965.25
1978	1,070.85
1979	1,403.77
1980	1,587.67
1981	1,975.05

These figures illustrate the maximum amount taken out of an employee's pay for FICA taxes during each year. In addition, the employer must match the same amount, as his "contribution." Not bad—a 121 percent increase in a mere six years. But take heart: we haven't seen anything yet. This particularly vicious tax—which they tell us is "for our own good"—is scheduled to top \$3,000 in the next several years.

In addition, here are a few simple tips for those getting ready to tackle their income taxes:

1. The easiest way to get ready to do your taxes is to gather all your records together at one time, in one place. The most important records you can have are your cancelled checks and check registers, your business diary and auto mileage log if you keep them, and, of course, your receipts. Get them all together, and the chances are that you'll have everything you need at your fingertips as you do your taxes.

2. If you're doing your own tax return and run into *any* area you don't understand or have questions about . . . don't take a chance. Go ask a professional, or see that you have a complete tax guide at your disposal.

3. If you have your taxes done by a professional, the slowest time during the tax season is in late February and early March. That might be a good time to call for an appointment.

4. The IRS says all returns are

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spotlight

Libertarian Maverick

By Susan Love Brown

The San Diego City Council is not much different from many municipal governments, with the exception that a libertarian sits in its midst. This is Fred Schnaubelt, 5th District council member. If you asked his fellow members what a libertarian is, they might tell you that it is someone who:

- seeks a grand jury investigation of the city's negotiated land-sale practices in which sales of government land are made far below their market value;
- discloses to the public the fact that proposed city/HUD low-income housing is more expensive than the most luxurious condominiums and apartments in San Diego;
- works successfully for deregulation of the city's taxicabs;
- fails to support subsidies for the poor or the rich by voting against handouts to golf courses, tennis courts, fishing, duck hunting, and sailing lessons and initiates the concept of full recovery of cost in fees for services;
- encourages COMBO, a civic organization for the arts that is already 97 percent privately funded, to operate on 100 percent private funding in the interest of artistic freedom; and
- votes against revocation of licenses for massage parlors and opposes an ordinance forbidding massage parlors to locate within a certain distance of each other.

Schnaubelt, a successful real estate broker, was elected to the San Diego City Council in 1977 after a vigorous campaign against 12-year incumbent Floyd Morrow. Since that time, *libertarian* has become a household word among San Diego reporters, council members, and the general public. Some have estimated that Schnaubelt has received more media exposure than all council members combined. He is a maverick, and mavericks get attention.

Although the city council races are nonpartisan, council members are generally known to have political affiliations. Schnaubelt is a registered Republican and has worked within that party structure since 1970. This fact, combined with his unmistakably libertarian rhetoric (followed up by his unmistakably consis-

tent action), at first caused some confusion. Rather than the typical conservative line expected, Schnaubelt has taken a consistent position on individual liberty that is like a breath of unpolluted air.

Prior to being elected, he was in 1974 appointed as taxpayers' representative to the County Board of Welfare, where he helped secure a Department of Welfare study resulting in 120 recommendations that could save taxpayers \$10-\$12 million. He is one of only two council members to support California's Proposition 13 (Jarvis-Gann) *before* it was adopted by voters. Schnaubelt served as president of Taxpayers Concerned from 1972 to 1975.

As a city council member he sits on three committees, but he also finds time



Fred Schnaubelt

to address local groups and organizations. He is skilled at synthesizing libertarian arguments from various sources and putting them into a form that people can understand. He is a prolific writer, and his work has appeared frequently in special-interest publications. He is one of the most cogent speakers against rent control and other attempts to restrict housing and land use in the San Diego area.

Schnaubelt's views about government have radically changed in the two years he has been in office. "It's much worse than I thought," he says. "The cost of doing business, for the government, is very high. When you can get a truthful accounting by government of its activities, the incredible waste and misuse of

taxpayers' funds becomes readily apparent. The bookkeeping disguises the real cost. Profit frequently is determined prior to debt service, and there is normally no allowance made for capital costs or depreciation."

Another problem, which Schnaubelt has talked about many times, is the system of ignorance within which decisions are made by council members—a system that economist F. A. Hayek described years ago. "We spend hours arguing about buying three trucks, because that's something we can all relate to personally. But resolutions involving millions of dollars pass without nearly as much attention," Schnaubelt says.

Schnaubelt finds politics frustrating. "It's just humanly impossible to try to find out about the various brush fires and put them out." Because of government's ability to concentrate benefits and diffuse costs, he believes that there is a clear incentive for special-interest groups to lobby for legislation that benefits them, but not enough for taxpayers to revolt each time. So he's concluded that the best means of putting out brush fires is to "concentrate on tax-cut devices."

"I have learned that change in the basic structure of government is less likely to come from within the system than outside the system by working to educate people. Politicians, with rare exceptions, are not leaders but followers, and the system really doesn't lend itself to making changes from within."

Even so, Schnaubelt believes that Proposition 13 passed because there was so much opposition on the part of most politicians. Schnaubelt supports abolition of sales taxes and Jarvis's initiative (to appear on the ballot in June 1980) to cut California income taxes by half. Limiting access to money is still the best way to limit governmental influence.

Some libertarians familiar with Schnaubelt's record have criticized him for his stand on the controversial Black's Beach issue, where he voted against a swimsuit-optional beach. "Black's Beach is public property, and so the resolution of this issue is by nature going to be contradictory. Some libertarians felt that I should have opted for an error on the side of liberty and allow the swimsuit option. But I am not convinced that liberty is better served by allowing that option or by limiting the amount of tax dollars being put into the maintenance of this public beach and supporting the