

### Cool Carolina blue

Fair weather with crisp breezes and sunny skies. Highs in the upper 70s, lows in the 50s. Stay tuned tomorrow for an instant replay.

# The Daily Tar Heel

Serving the students and the University community since 1893

### TONIGHT!

Student Television has two great new shows—"Campus Profile" and "This is It!" Enjoy the happy hours at He's Not Here, Mr. Gatti's and Four Corners. The shows begin at 9:30 on Village Cable channel 11.

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## Donations for tickets not deductible

By JANET OLSON  
Staff Writer

Members of the Rams Club and other collegiate booster clubs who "give to the college of their choice" so that they can receive athletic tickets might not receive tax write-offs for their donations, the Internal Revenue Service ruled last week.

According to Kathleen Fletcher, an IRS spokeswoman in Greensboro, the IRS has decided that the benefit of receiving preferential tickets, in return for a donation, equals the amount of the contribution. In other words, the donation is payment for a privilege and cannot be considered charity, she said.

But Educational Foundation attorney Ralph Strayhorn said the IRS rule did not apply to the Rams Club or to the seating situation in the Student Activities Center.

Strayhorn referred to a section of the IRS statement that addresses a situation in which a charitable foundation had a waiting list of people wanting to gain membership so they could receive tickets to athletic events. Because the people on the waiting list could not get

tickets, the statement said, those people who received tickets in return for a donation to the athletic program were in effect purchasing tickets rather than contributing charitably.

Because the Educational Foundation does not have a waiting list for membership, Strayhorn said, the IRS ruling did not apply to the situation at UNC.

"Our facts are not similar to any of these rulings," Strayhorn said. "Therefore, I feel that our members can deduct their contributions without worrying about it."

But Fletcher said the waiting list example was only part of the IRS statement. Taxpayers must also be sure that donating to an athletic program is not the only way that a person can obtain a seat in a particular area of a stadium or arena, she said.

"If contributing to a particular fund was the only way you could get a ticket, then we don't see that as a contribution that can be claimed as a deduction at the end of the tax year," Fletcher said.

UNC Athletic Director John Swofford said the vague wording of the IRS ruling left many questions to taxpayers,

but added he didn't think the statement would have a huge impact on fundraising efforts for University athletic programs.

"If the impact were great enough, this could mean cutbacks in our athletic programs," Swofford said, "but I personally don't think it will come to that because a lot of the people who donate to our programs do so for reasons other than the tax benefit involved."

But Ernie Williamson, vice president of the Educational Foundation, said if the IRS strictly enforced the ruling, most charitable organizations would suffer.

"Just about every charitable organization uses this policy of offering tickets in exchange for a donation," Williamson said. "In order to get people to contribute, you've got to keep them coming back to campus. Giving them tickets accomplishes that."

Williamson agreed with Swofford that although IRS enforcement could hurt fundraising for UNC sports, many Educational Foundation members would still contribute despite being

unable to deduct their contributions from their income taxes. He cited a study from a former UNC student's master's thesis which revealed that 48 percent of the foundation members polled felt the tax deduction was an unimportant factor in their decisions to contribute to UNC athletics. Ninety-one percent said the opportunity to obtain tickets for UNC athletic events was an important or very important factor in their decisions to contribute.

Williamson said UNC would work to find alternative funding if Educational Foundation contributions sharply decreased. He said money raised through concessions sales and donations from UNC Student Stores were possible sources of funds. Both of these fundraising methods were used in the past before the Foundation raised enough money to fund all athletic scholarships and sports facility improvements.

According to Fletcher, the IRS statement issued last week was not a new ruling but a clarification of laws

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## Jackson to speak tomorrow

Former Democratic presidential candidate Rev. Jesse Jackson will speak tomorrow at 10:30 a.m. in Memorial Auditorium as part of a voter registration drive on campus.

Students are asked to bring their driver's license or student I.D. Geraldine Ferraro, the Democratic candidate for vice president, will visit Raleigh and Greensboro Oct. 1, the N.C. Mondale-Ferraro headquarters announced yesterday.

"There will be events at both cities where the public will get to meet her," said spokesman Joseph Berryhill. "As for her schedule, we're trying hard to get things nailed down."

Rep. Ferraro is scheduled to attend a \$500-a-couple reception in Raleigh at the home of Jeanette D. Carl, state Department of Transportation board member, and a \$100-a-ticket fund-raiser for North Carolina Democrats at the Mission Valley Inn at 7 p.m.

## Carter to deliver Weil lecture

By MARK POWELL  
Staff Writer

Former President Jimmy Carter will speak in Memorial Hall Oct. 23, despite the effort of some students and faculty to schedule the event in Carmichael Auditorium.

Carter was selected to give the annual Weil Lecture on American Citizenship by the Chancellor's Established Lectures Committee.

Epidemiology professor Bert Kaplan, who chairs the committee, cited cost and security as the reasons for holding the lecture in Memorial Hall instead of in Carmichael.

Kaplan said estimates prepared by the office of Chancellor Christopher C. Fordham III showed that a Carter appearance in Carmichael would cost around \$4,000 because installation of a public address system and seating would cost \$1,500 to \$2,000 each.

Only \$4,300 is available for the Weil Lecture, Kaplan said, noting that if Carmichael were chosen as the location, Carter's lecturer's fee could not be paid within the \$4,300 limit. While he would not disclose the portion of the \$4,300 Carter will receive for his speech, Kaplan said it was one-third less than the amount Carter usually charges for a speaking engagement.

"I don't think any public lectureship could afford Carmichael Auditorium," he said.

Kaplan also said Memorial Hall would pose fewer security problems than Carmichael.

Memorial Hall seats approximately 2,000 while Carmichael seats 10,000. To reach students who cannot be seated in Memorial Hall, Kaplan said WUNC-TV will broadcast Carter's lecture Nov. 11. Allowing students to watch the lecture on closed-circuit television was considered, but the Lectures Committee decided the \$4,000 cost was prohibitive, Kaplan said.

Harry Kaplan, 'get-out-the-vote' coordinator at Orange County Democratic Headquarters, said the party would work to give Carter a large turnout and added that the Memorial Hall location would make little difference.

Carter's lecture will begin at 8 p.m.

## Student Stores pricing called unfair

By LISA BRANTLEY  
Staff Writer

A local computer cooperative has threatened legal action against UNC Student Stores in connection with a possible violation of state law concerning the sale of merchandise by state governmental units.

According to the general manager of Pascal and Associates Inc. of Chapel Hill, Student Stores is able to sell computer equipment at prices below those of the area market because of substantial discounts offered to Student Stores by the computer industry, which violates a state law prohibiting governmental units from pricing merchandise so as to compete with local retailers.

In a letter distributed last Friday to UNC Chancellor Christopher Fordham III, Vice Chancellor for Student Affairs Farris Womack and the management of Student Stores, Pascal and Associates manager James Tarvid asked that Student Stores either stop selling computers or sell them at prices comparable to those of "normal" commercial enterprises.

Unless the UNC administration responds by Friday, Pascal and Associates has requested access to Student Stores sales records in order to determine whether its computer sales are making such significant inroads in area computer equipment sales that legal action against the University is warranted.

Student Stores has carried computer hardware and software for almost a year and sells mainly the IBM, Apple-McIntosh and Digital brands of computers.

Pascal and Associates, which contracts to several University departments, sells computer hardware and software and does programming, repair and other services. It sells mainly Sanyo and ENC computers and has been operating in Chapel Hill since September 1980.

The sale of merchandise in state governmental units, agencies and departments is regulated under North Carolina's Umstead Law. According to this law, UNC Student Stores is to be "operated for the purpose of assuring the availability of merchandise (to students) and not for the purpose of competing with the stores operated in communities surrounding the campuses."

Although the computer brands carried by the two stores are different, Tarvid said he suspected that the business Student Stores diverted from its competition was significant since computers are largely "generic devices."

"In general, the sale of a particular type (of computer) affects the competition's sales of a different type," Tarvid said, adding that a computer's price range was more significant than its brand when assessing market competition. Both Pascal and Associates and

Student Stores sell computers in the \$1,000 to \$5,000 price range.

Tarvid's letter also said Student Stores had violated federal laws such as the Sherman Antitrust Act by "engaging in a conspiracy in restraint of trade" in its purchasing agreements with computer manufacturers.

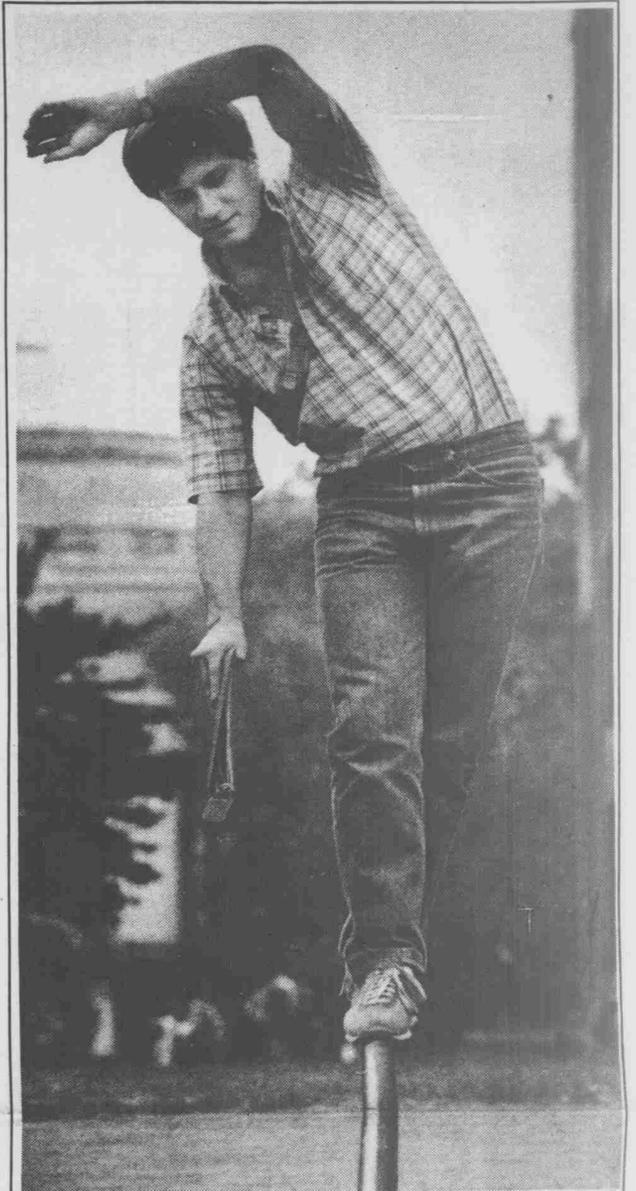
According to Tarvid, Student Stores is in a condition of "unfair advantage" relative to area competition. He added that under a broad interpretation of the Umstead Act, this market advantage could be considered to extend into Durham.

James Cansler, vice chancellor for student affairs, said in an interview that complaints from local merchants were not unprecedented in the history of the University.

"It has not been unusual over the years for merchants in the surrounding community to raise questions over merchandising at the UNC Student Stores," Cansler said, adding that N.C. State University was taken to court several years ago by a local bookstore in a similar case involving the sale of textbooks.

Cansler said he felt Student Stores' first responsibility was to serve the student.

"It's always a difficult question to determine at what point that becomes unfair competition with local agencies," Cansler said. "There's been a careful concern on the part of the University not to cross that line."



### Balancing act

Senior Rob Williams from Thomasville finds an alternative to the steps and ramp leading from Davis Library to Raleigh Street as he balances his way down the handrail yesterday afternoon.

## Most residence halls to close for Fall Break

By KATY FRIDL  
Staff Writer

Most UNC residence halls will be closed for fall break, which begins Oct. 12 and ends Oct. 16, but interim housing will be provided by the university for those students who wish to remain on campus, according to Wayne Kuncel, director of University housing.

"Last year we had some problems because the university policy for residence hall closings was unclear," Kuncel said. "So this year we added a calendar of official university vacations to the Housing Contract Book for Undergraduates which clearly states the periods

residence halls will be open and closed," he said. "Last year I was new to UNC and that may have been part of the problem, but hopefully we can respond effectively to the needs of students with legitimate reason to remain on campus during fall break."

"The cost of operating the residence halls during vacation periods is not included in student rental fees, so there is a slight charge for those who opt to stay in Craige or other areas open for the break."

Craige Residence hall is open year-round, and in the past students who were unable to travel or go home for

the break, especially athletes and out-of-staters, have been accommodated in Craige's lounges. Steve Luber, area director for Craige, said temporary residents were issued keys to the lounges, which are off-limits to current residents at that time. The lounges are carpeted, air-conditioned and equipped with color television, while kitchen, shower and restroom facilities are nearby on the halls.

Luber said less than a dozen students sought refuge in Craige over last year's fall break. "Some of the international students stayed, or those with a sports affiliation," he said. "Most people found

other accommodations if they remained in Chapel Hill."

Two major problems with leaving residence halls open during vacations are security and operating expenses, Kuncel said. "The Housing Department is self-maintaining and it has to have money to operate the residence halls," he said. "The cost for operating student housing during vacations is not paid by students, so it is hard to justify the expense of keeping every hall open for a relatively small number of people."

Security was another factor in the decision to close most dormitories during vacations.

Kuncel emphasized that the Housing Department is concerned about students who need a place to stay during fall break and that a meeting of UNC area directors tomorrow would determine which halls will be open. "Certainly the university will try to accommodate out-of-state students and athletes who are required to be here for games, such as the football team," Kuncel said.

Granville East and West will also be closed during break, but Granville South will remain open and students from the other two towers may stay there if a South-dweller agrees and signs a consent form.

## SERT reacts to unusual Chapel Hill emergencies

By LISA BRANTLEY  
Staff Writer

What do traffic victims, missing persons, gas leaks on construction sites and small crashed airplanes have in common? They all involve emergency situations that call for the specially-trained officers in the Chapel Hill Police Department's Special Emergency Response Team (SERT).

Although the police department has always had officers trained to meet special emergency situations, it is only in the past year that these officers have been organized into a team, according to ERT coordinator Maj. Arnold Gold.

Currently SERT includes approximately 12 officers of the Chapel Hill Police Department, but the group's size fluctuates because of the its volunteer nature. The officers participate in extra training programs and retreats to learn diverse skills such as map and compass reading, repelling, rock climbing and evacuation techniques.

Although Gold acknowledged that Chapel Hill is not a community where high risk situations occur frequently, he said that it is always good to be prepared because the worst feeling to have in an emergency situation is a sense of helplessness.

"People want to know that we can be counted on to come and do the job right in an emergency situation," said Gold. "We've had plane crashes where it was important to bring people in quickly and safely."

Although downed aircraft troubles are uncommon in Chapel Hill, the same map and compass skills which come in handy in finding crashed airplanes aid in locating missing persons — a situation which Gold said SERT handles on a much more frequent basis.

According to Officer Gregg Jarvies, a SERT member, the last search and rescue the team performed occurred about a month and a half ago when a man in his 90s wandered from an area rest home. SERT officers spent all night searching and eventually found the man within a quarter of a mile of the rest home.

The terrain of Chapel Hill plays some part in the special training which SERT members receive, Gold said. Various members of the team also receive slightly different training according to their special interests.

For example, said Gold, several years ago a group of Chapel Hill teenagers capsized on the Haw River, necessitating an all night search by rescue workers. "We don't have any raging

rivers in Chapel Hill," he said, "but we do have water...University Lake for instance."

Map and compass training is also particularly valuable to Chapel Hill officers because Chapel Hill is a fairly wooded area and there is more pressure to find missing persons quickly as cold weather approaches.

In October, said Gold, SERT officers will hold special training exercises in the mountains to learn how to use Stokes baskets and other emergency equipment which aid in removing people from ledges.

"The joke," said Gold, "is that there are no mountains in Chapel Hill, but there are lots of high rise buildings."

Another skill that is taught to SERT officers is special building entrance techniques in tricky situations.

"We've never had a hostage situation in Chapel Hill, but by the law of averages, it could happen," said Gold.

Gold cited a Chapel Hill bank robbery of two weeks ago as an example. "Most alarms we receive of this type are false alarms," he said, "but if people aren't trained and don't have a good system, then they get careless — they just burst through the door and say 'Everything all right here?'"

According to SERT Officer Jarvies,

membership on the team both sharpens officer's skills and teaches them new skills. It also promotes spirit in the department. Recently, said Jarvies, there has been a large rookie class of 14 officers at the police department, some of whom have joined SERT.

The Chapel Hill Police Department also likes to share its special training. Last month they offered a class at the police lodge to teach officers from other stations compass and map reading skills. According to Gold, the department was pleased with the response of the 30 officers who participated.

SERT is not an entity that functions by itself, said Gold, but is part of a much bigger emergency preparedness umbrella organization called the Orange County Command Team. This organization consists of sheriffs and county and local emergency officials. These different agencies meet every three months on a rotating basis to improve the relationship and cooperation between county rescue services. The University Police will host the next meeting.

"If you don't train and work together on emergencies," said Gold, "you end up looking like the Keystone Cops."

Gold said that the biggest problems in a situation where many rescue

agencies are involved tend to be logistical questions of authority such as "who to call, when to call" and problems of when people get in each other's way.

"We teach people not to get in the way...not to become part of the problem," said Gold. The Orange County Command System, which involves the county's key rescue people has learned a lot from doing "intelligence work" in other districts to see what type of problems occurred with rescue operations connected with last spring's tornado in the eastern part of the state.

Part of Orange County Command's training for area rescue groups included setting up a hypothetical critical rescue situation about two months ago and then critiquing the response.

The most recent mock situation occurred on New Hope Church Road and involved a supposed collision between a truck carrying hazardous gas and a school activity bus. The scenario was set up and dispatched as if it was real. Orange County Command leaders could gauge the speed of the first response and the effectiveness of the rescue communications process between groups.

Working on the "what ifs" has done a lot to improve emergency rescue in both jurisdictions, said Gold.

Money often costs too much. — Ralph Waldo Emerson