IN DEPTH

The Daily Tar Heel

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Monday-Friday, according to the University calendar. Callers with questions about billing or display advertising should dial 962-1163 between 8:30 a.m. and 5 p.m. Classified ads can be reached at 962-0252. Editorial questions should be directed to 962-0245/0246.

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For the Record

The story "Presidential candidates state campaign platforms at forum" in Thursday's paper incorrectly referred to BSM presidential candidate Dana Lumsden as a Student Congress member. Lumsden is not affiliated with the

congress. The DTH regrets the error. In the story "Illness, medical expenses plague UNC foreign student" in Wednesday's paper, the country of Cyprus was spelled incorrectly. The DTH regrets the error.



942-3061

Mad House (PG-13) 7:15 • 9:30

Born On The 4th of July (R) M-Th.7:30 Fri.-Sun. 7:00 • 9:50

EASTERN FEDERAL THEATRES

ELLIOT ROAD at E. FRANKLIN

\$3.50 ALL SHOWS BEGINNING BEFORE 6PM

MIDLER

3:20 • 5:20 7:20 • 9:20



Steven Seagal

3:10 · 5:10 · 7:10 · 9:10

FIRST COMEDY HIT OF THE 1990's. Tom Hanks is bigger than ever. Meg Ryan is three times as good as she was in 'When Harry Met Sally'.." - Bob Thomas, ASSOCIATED PRESS



Higher cap just 1st step in prison plans

By DAVID ETCHISON Staff Writer

A special session of the General Assembly raised the limit on North Carolina's prison population from 18,000 to 18,715 over the next four months, but government officials say this is only a temporary solution.

"The whole purpose of the special session was to raise the (prison population) cap so the state could take advantage of new prisons that are coming on line," said Tim Pittman, Gov. Martin's communications director. "The action of the special session was just the first

"The raise in the cap doesn't solve the problem," said David Guth, special assistant to the secretary of the N.C. Department of Correction. "We believe that construction (of new prisons) and community-based punishment is essen-

The N.C. Center on Crime and Punishment, a private non-profit organization, has been trying to address the problem of prison overcrowding using **Analysis**

alternate sentencing since 1985.

"We are currently moving to encourage the development of a comprehensive corrections plan," Center assistant director Elizabeth Crowley said. "This (situation) cries for some kind of mix of options. There's no evidence that you can build your way out of prison crowding."

Gov. Martin will introduce a proposal to the General Assembly in May to issue \$490 million in bonds that would finance the addition of 9,500 beds to the prison system. Martin also will propose a constitutional amendment to allow judges to sentence criminals to alternative forms of punish-

Under the present law, convicted criminals are allowed to chose between alternative sentencing and a jail term. According to Lou Colombo, chairman of the Parole Commission, many criminals choose a prison sentence rather

than probation because they will only serve a portion of a prison sentence.

A series of public hearings will be held this spring to determine if the populace supports the governor's program. The findings will be shared at the Criminal Justice Summit on April 20. Forms of alternate punishment include restitution, probation, house arrest, treatment for drug addiction or mental disorders and community service.

"Gov. Martin's proposal would just add a couple of months to everyone's sentence," Crowley said. "Two months does not buy a lot of public safety, but it sure costs a lot." Crowley said inmates typically serve only one-third of their sentence.

"I'm very much in favor of alternatives (punishment)," said Colombo. "We must structure the alternatives in such a manner that we can convince the public that the punitive aspect (of the punishment) has not been decreased. I think it will be difficult to sell the idea to the population."

The governor is also behind the alternative program.

"The Martin administration has done more for alternative sentencing than any other administration," Pittman said. "He has pursued an innovative and progressive approach to alternatives to prisons as well as prison construction."

Although N.C. prisons are crowded past capacity, they remain consistent with all fire and health codes, Guth

The number of criminals sent to prison is up 20 percent from last year, and 1989 was up eighteen percent from the year before. Examples of the overcrowding include the Polk Youth Institution, which is operating at 215 percent capacity, and the K-dorm at Central Prison in Raleigh where each inmate is allotted only 13 square feet, Guth said.

"That's abominable. We know it. We have no choice because we have nowhere else to put them (the inmates),"

Report calls income tax changes ineffective

From Associated Press reports

WASHINGTON — Ninety percent of Americans would be paying less and the government would be collecting \$67 billion more per year if the federal income tax were the same as it was in 1977, a labor-financed research organization said Thursday.

"The federal deficit can be traced, in total, to huge tax breaks granted to the most wealthy Americans over the past decade and a half," Citizens for Tax Justice said in a report whose key findings were quickly embraced by some senior Democrats.

"The arrows of fairness are pointed in the wrong direction," House Democratic Leader Richard Gephardt of Missouri told reporters.

He said President Bush "believes the numbers are headed in the right direction and need another push" that would come from cutting taxes on capital gains. The private group's idea of a fair tax

Bad Influence

Sat & Sun Matinee 2:20 • 4:40

GLORY

Sat & Sun Matinee 2:00 • 4:20

Revenge

Nightly 7:00 • 9:20 ^(R) Sat & Sun Matinee 2:00 • 4:20

Nightly 7:20 • 9:40 (R)

Nightly 7:00 • 9:20 (R)

bite on the rich and on profitable corpo-Gephardt said congressional Demo-

crats were not endorsing tax increases. He said the party's leadership in Congress expects to outline its own tax policy, including Social Security taxes, within a few days.

The report was the latest round in a battle of statistics between Democrats and Republicans over whether Americans are better off than they were before Presidents Reagan and Bush took

Office report concluded that since 1980, the 20 percent of Americans with the lowest incomes have seen their federal tax burden rise while the wealthiest 20 percent have seen a drop in taxes.

The White House Office of Management and Budget countered that the poorest 20 percent are paying the same share of the federal tax burden that they paid in 1980 while the richest, as a group, are paying a larger portion.

The Citizens for Tax Justice analysis said tax changes since 1977 are worth \$93.1 billion to the richest 10 percent of Americans this year, while the remain-

system is one that would put a bigger ing 90 percent are \$25.6 billion worse off.

That leaves the federal treasury with \$67.5 billion less than it otherwise might

The report traced tax changes back to 1978, when President Carter was in office. Congress approved a tax bill that year that raised exemptions and standard deductions for all Americans but also cut the tax on capital gains, which chiefly benefited those with high

The group laid most of the blame on Reagan's 1981 tax reduction, which A recent Congressional Budget cut the top individual tax rate, and on a steadily increasing Social Security tax.

> Robert McIntyre, director of Citizens for Tax Justice, told a news conference that as a result of the 1978 and 1981 tax cuts: "The top 1 percent of the population (with an average income of \$549,000) now enjoys an average tax cut of \$82,196 a year compared to the pre-1978 federal tax system adjusted for inflation — a 36 percent drop. The cost in 1990 of the tax cut for these extremely wealthy people is a staggering \$84.4 billion.

"In contrast, 90 percent of American

federal taxes than they would under the pre-1978 system adjusted for inflation. The typical middle-income family, earning \$31,000, pays \$409, or 7 percent, more in taxes. The poorest fifth of all families pays 21 percent more." McIntyre said the \$549,000 average income, after inflation, of the richest 1 percent of Americans had risen from \$294,900 in 1977, an increase of 86 percent. At the same time, he said, real earnings of people with the lowest incomes fell 14 percent; those of families in the \$31,000 range fell by 6 per-

The report credited the 1986 tax overhaul with partially correcting what Citizens for Tax Justice views as inequities in the federal system. However, McIntyre said, that law credited a new inequity by taxing some income of the richest people at a rate lower than applies to those earning less.

The report called for raising the maximum rates on top-income individuals and corporations to 38 percent, which would bring in \$30 billion a year. Those individuals now pay a maximum rate of 28 percent; corporafamilies now pay considerably more in tions pay up to 34 percent.

Campus Calenda

5:30 p.m.: The UNC Art Department presents an exhibition of artworks by recipients of the George Kachergis and Jonathan E. Sharpe undergraduate art scholarships. The show will run from March 9-29 in the Hanes Art Center Glass Gallery. A reception for the artists will be held today until 7:30 p.m.

ITEMS OF INTEREST

The Student Government Tutoring Program offers free tutoring in Spanish, French, Econ 10, Math 22, Math 30, Math 31, Stat 11 and Stat 23 every Tuesday from 7:30 p.m. to 9:30 p.m. Come to third

UCPPS announces an internship opportunity for summer 1990 for minority students: Paid, full-time positions available with Manufacturers Hanover in New York City. See minority internship directory at UCPPS office in 211 Hanes for info and details. Deadline for applications is March 30.

Information on Academic Credit for Internships

(SPCL 91P,4) is available at UCPPS. Deadline for applying is April 2.

The Residence Hall Association announces that mination forms are available for the Roger A. Davis award for outstanding contributions to dormitory life. Forms are due by 5 p.m. today and are available at the RHA office and at the Union desk. The award will be presented April 11 at the Chancellor's Award Cere-

Carolina Students Credit Union has American Express traveler's checks for Spring Break! Visit 103 Union Monday through Friday from 10 a.m. to 3 p.m. and Saturday from 12:30 p.m. to 2 p.m. We will be closing for Spring Break at 3 p.m. today. CSCU will reopen at 10 a.m. Monday, March 19.

The Writing Center will offer workshops this semester: 1) Writing about novels; April 2 and 5, 7 p.m. to 8 p.m. in 317 Greenlaw. 2) Taking essay exams; April 16 and 19, 7 p.m. to 8 p.m. in 317

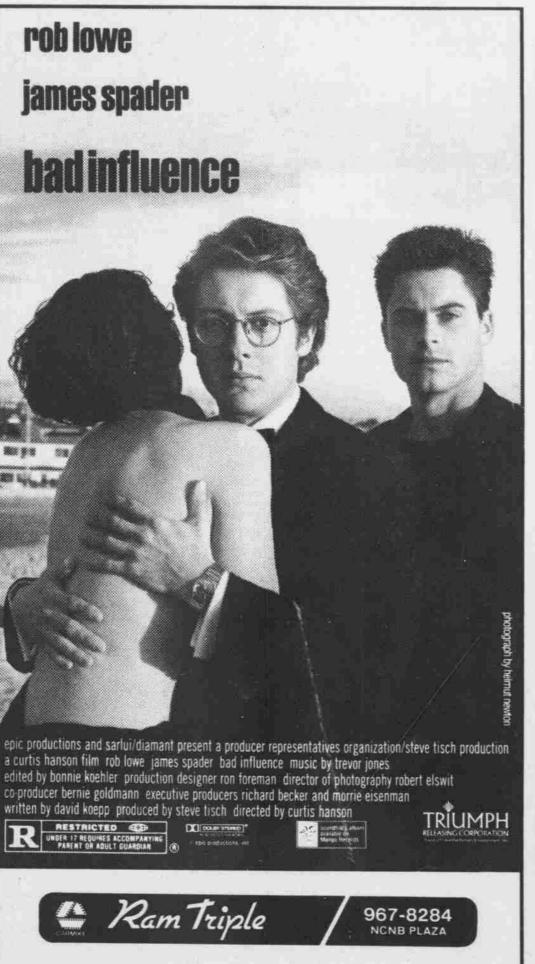
Free tax help! The Master of Accounting Student Association is sponsoring a volunteer income tax assistance program. Come by 220 New Carroll Mondays from 5 p.m. to 7 p.m. and Wednesdays from p.m. to 6 p.m. through April 16 and Tuesday, April 10, 5 p.m. to 7 p.m. for free help in preparing your tax

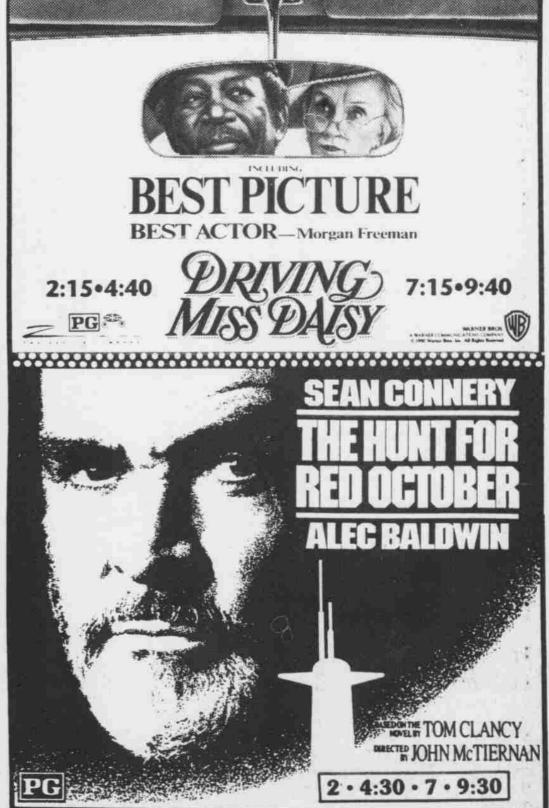
be held Thursday, March 22 in the Great Hall of the Union from 4-6 p.m. for students and 7-9 p.m. for scholars. Anna Day from the Internal Revenue Service and Barry Childress from the N.C. Dept. of Revenue will discuss tax issues concerning internationals and guide students in completing their tax forms which will be available at the workshop Class of '38 Summer Study Abroad Fellowship

Applications deadline is today at 4 p.m. Three felowships of \$2333 each are awarded to sophomores and juniors interested in an independent study project abroad that is tied to personal and career aspirations. For more info stop by the International Center in the Union or call 962-5661.

Graduating seniors interested in competing for the Mangum Medal Award for Oratory may pick up an application at the Union desk. The deadline for entry

EAST FRANKLIN





ACADEMY AWARD NOMINATIONS