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ROB NELSON EDITOR ars Friday 3 p.m. - 4 p.m.

# The Daily Tar Heel Established 1893 - 107 Years of Editorial Freedom

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**BOARD EDITORIALS** 

### Scrap the Standards

The Board of Governors' efforts to raise admissions standards for all UNC-system schools ignores the fact that institutions differ.

Different abilities have different needs. The Board of Governors' Committee on Educational Planning, Policies and Programs failed to keep this simple truth in mind as it discussed an increase in UNC-system minimum standards last week.

These new admissions standards require students entering any system school in 2004 take two foreign language courses. Additionally, students entering two years later, in 2006, will have to take an additional math course beyond Algebra II, typically a junior-level course in high school.

But the current system works just fine as it is. Now, students entering system schools are simply encouraged to have two years of foreign language and are required to have

completed just three years of math. In a large system made up of schools with varying missions, there should be no stricter

overarching guidelines.

The UNC system is supposed to provide low-cost education for everyone who wants it. By raising standards across the board, the BOG will knock out of contention a group of students who want to go to college but who might not be able to meet the new higher standards.

The worthiness of these applicants should not hinge on their foreign language and math achievements. Many very talented students have trouble with those subjects, but they still deserve the chance to go to a UNC-system school to further develop the talents and skills they do have.

As students differ, so do schools. But the standards limit UNC-system schools' ability to decide what qualifications their ideal students should have.

A student applying to Elizabeth City State University probably has different abilities, interests and goals than a student applying to UNC-Chapel Hill, and he or she should not be expected to have attained the same level

It should be left up to individual schools to decide what their standards should be. They should not be prevented from enacting the higher standards, but they should also have the freedom to bend the rules and admit worthy students who show great potential.

By trying to raise standards systemwide, the BOG has lost sight of the very mission of the system they work for. Any change in standards must not penalize the students of

## Bring It Down

S.C. House members should follow the lead of state senators and vote to remove the Confederate battle flag from the Capitol.

Finally, legislators in the South Carolina enate have seen the light.

After months of boycotting by the National Association for the Advancement of Colored People in the state, state senators voted to take down the Confederate battle

flag from the S.C. Statehouse.

Their respective other halves – House members – should follow their lead because

the time has come for the flag's removal. The "battle flag" of the former Confederacy is an incendiary symbol. Indeed, it is a painful reminder of the everraging war for racial equality that many blacks in the state and nation face.

And it is unlikely that those who decided to fly the Confederate battle flag in Columbia were ignorant of all its meanings.

Consider that the flag was first erected in 1962 amid a strong national civil rights debate. Some have argued that the flag was raised to defy integration.

Then do the math: 1962 is 97 years after the Civil War ended. If the flag was raised to honor the Confederacy, why did the legislature wait so long to fly it over the Capitol?

And even if you claim that it doesn't have a tie to the 1960s civil rights movement,

think about the history it would then pay tribute to - that of stealing people and owning them. That is not an ideal that should be embedded in a flag and propagated by a democratic government.

And while no outside governing body

should have the right to dictate the state's flag policy, legislators should remove the flag from its current post out of respect for those who believe it stands for their oppression.

This, of course, doesn't mean that T-shirts, bumper stickers, bikinis, license plates and other merchandise depicting the Confederate flag should not be sold. To the contrary, vendors have the right to sell such items and the public to buy them; government endorsement, however, is an entirely different matter.

The consequences of keeping the flag in Columbia hurt everyone.

In the time spent by legislators waffling on the issue, state tourism, its primary industry, has been affected as private people and pub-lic figures have bypassed the state for events or vacations

Others have been hurt through years of governmental flag glorification.

South Carolina, seize the day.

The Daily Tar Heel welcomes submissions from its readers for its Viewpoints page every Monday. Guest columns should be about 800 words, written by no more than two people and discuss an issue relevant to DTH readers. Submissions should be e-mailed to editdesk@unc.edu and are due by 6 p.m. the Wednesday before the column will appear. Publication is not guaranteed. For more nation, contact Editorial Page Editor Scott Hicks at 962-0245.



### Biting the Government Attack Dog

hat is the scariest day of the year?
If you say Oct. 31, it might be because April 15 does not have the same commercial appeal. I bet most Americans would rather deal with meddle some trick-or-treaters than the Internal Revenue Service, no contest.

When the IRS audits, the recipients are presumed guilty unless they can prove innocence. Without a search warrant, the IRS has the right to examine the personal papers and financial documents of American citizens, and without a trial, the IRS has the right to confis-

cate private property.

The IRS is the government attack dog. It is always hungry, and our politicians are feeding it well. Over the past 10 years, Congress has nearly doubled the IRS budget, while this year, it increased the budget an additional 11

Accompanying this monstrous growth has been increased inefficiency and abuse. How

surprising.
A recent U.S. General Accounting Office ort found that in 1990 the IRS issued 16,000 erroneous liens, and twice in the last five years, the Justice Department has repri manded the IRS because hundreds of IRS auditors and clerks were caught illegally snooping through the returns of friends, neighbors and celebrities.

Theodore J. Forstmann, a former member of the National Commission on Economic Growth and Tax Reform, and Stephen Moore, economic consultant to the commission, offer a personal account of their experience dealing

with agency victims.

"The commission was besieged with complaints about the capricious way in which the code is enforced," the economists state in a briefing paper for the Cato Institute. "We heard countless stories of ordinary American citizens who have suffered nightmarish IRS investigations. We received a letter from one woman who enclosed a notice form the IRS assessing her a \$150 penalty for a one-penny underpayment on her taxes.'

Similar problems have prompted members of Congress to begin crafting an IRS reform bill to make the agency more "taxpayer-



#### JONATHAN TRAGER THE LIBERTARIAN LETTERS

Unfortunately, asking Congress to take the lead against IRS abuse is like asking Don King to set the standard of business ethics in professional sports. In both cases, the people ntrusted to be part of the solution are part of the problem.

Recently, documents showing how politicians have initiated IRS audits of political opponents have become public record.

Consequently, The Associated Press has reported that "lawmakers and the White House have triggered hundreds of IRS audits

against tax-exempt groups this decade."

In a delicious twist of irony, the agency that penalizes taxpayers for sloppy documentation claims it can't find 114 files related to audits of some tax-exempt organizations.

The IRS also says a secretary taped over a

recording that alleges agency officials might have shredded documents to conceal political

Nevertheless, the obtained evidence confirms the suspicion of abuse.

"The documents show there's a systematic effort by Congress and the White House to intimidate and silence organizations with whom they disagree," said Mark Levin, head of the Landmark Legal Foundation, which initiated the lawsuit to gain access to the IRS The notion that even one IRS audit has

been politically motivated is disturbing.

But the reality is that such abuse is only possible within a tax system that is already

Given that the current tax code is lengthier than the Encyclopedia Britannica, and thus

the possibility for making a mistake is high, is it any wonder why so many honest Americans live in fear of incurring the unforgiving wrath of the IRS?

Any effort to simplify the existing tax code is a waste of time. In the past four decades, Congress has tried 31 times and made an astounding 400 revisions via public laws. But after every "reform," the system became more muddled than ever before.

The only real reform is to scrap the tax system that gave the IRS life in the first place.

Congress should replace the progressive income tax with a flat-rate tax.

A few years ago, a readership poll done by Parade magazine found that by a 50-1 margin, readers favored a simple flat-rate tax rather.

readers favored a simple flat-rate tax rather

than the current progressive income tax.

There are two possible versions of a flatrate tax: a national flat tax on income, to be paid via a returned postcard, and a national retail sales tax, to be paid at the point of pur chase of goods.

Under both tax systems, individuals living

earning wages below poverty-level would pay nothing.

Although there are several differences

between the two, it is clear that either tax system would be a hell of a lot better than what we have today.

No longer would individuals be punished for productivity, saving and investment, as they are under the current tax system. No longer would the potential to take advantage of the system exist via deductions, loopholes or credits. No longer would individuals have to spend more money on tax lawyers than paying the actual taxes they owe or on accountants to verify their records.

Best of all, no longer would individuals live in fear of IRS terrorization. Like a rabid dog, the IRS will continue to

be a threat as long as it is allowed to live. It should be put it to sleep permanently.

Jonathan Trager is a senior journalism and mass communication major from Long Island, N.Y., who expects to be audited in the near future. Please send tax attorney recommendations to trager@email.unc.edu.

### READERS' FORUM

#### Heinke, Conner Thank **Respective Cabinets** For Unseen Contribution

TO THE EDITOR:

Almost always, when one person is held out for praise, there are many more indi-viduals who deserve respect and admiration for their contribution to the achieve ment being recognized. Whether they are local, state, federal or students, this is invariably true for elected officials.

On Ápril 10, our administrations received very positive reviews on the "report cards" given by the editorial board of The Daily Tar Heel. Our individual names and pictures were prominently dis-played and the coverage was focused almost exclusively on us as individuals.

We write today to broaden that focus and to recognize the wonderful people whose work earned those "grades."

In addition to the hundreds of students who served as appointees to University committees, both the executive branch and the Graduate and Professional Student Federation relied on a Cabinet of highly skilled and dedicated students.

Without the contributions of Monika

Moore, Lerissa Rentas, Rvan Schlitt, George Jackson, Laura Sheas, Wenter, Caryn Madison, Malcolm Logan, Wenter, Lindsey Ligett, Eric George Jackson, Laura Snead, Bryan Mark Walters, Lindsey Ligett, Johnson, Justin Young, Stephen Keleher, Zach Fay, Christian Sawyer, Joe Bonfiglio, Matt Jones, Jessica Triche, Shannon Ghadiri, TJ Maloney, Sarah Chisolm, Matt Robinson, Brad Matthews, Lisa Andrews, Steve Aldridge, Cam Lavin, Glenn Grossman, Valerie Glenn, Jennifer Schupp, Dena Sisk, Candy Mance, Drew Gold, Nate Macek and Laurie Gallagher, the volume of work reflected in our DTH "report cards" would not have been anywhere ear as impressive or extensive.

We ask the student body to join us in expressing our appreciation for their energy, passion and unrelenting efforts to improve the University for all students.

> Nic Heinke Former Student Body President

C. Lee Conner Former President
Graduate and Professional Student
Federation

The length rule was waived

#### **DTH Editorial Too Hasty** To Criticize New Session Of Student Congress

TO THE EDITOR:

I was disappointed with the April 17 editorial "Misrepresentation" in The Daily Tar Heel. Although the facts of the editorial were correct, the characterization of the 82nd Student Congress was incorrect and

entirely unfair.

The DTH and the 81st Congress had an often contentious relationship regarding many issues. The unfortunate thing is that the DTH has chosen to carry this negative bias over to the 82nd Congress.

The events that led to the resignation of Congress members Niel Brooks and Tim Logan were due to confusion in the Student Code and the procedures established by the Elections Board. Both of these factors were the result of actions not of the 82nd Congress. Instead, the DTH chooses to say that "confusion and inefficiency" have set

On the contrary, the DTH should laud the 82nd Congress, specifically Speaker Pro Tempore Sandi Chapman, for its quick action. During the first meeting of the 82nd

Congress, we addressed the issue of the upcoming special election.

Chapman then urged all members that might have to resign in the fall because of district conflict to go ahead and do it now This was done in hope that we could get all the vacant seats filled now and avoid another special election in the fall.

This bit of foresight should be applaud-

ed by the DTH. The DTH should save the criticism for an appropriate time.
So far the only thing the 82nd Congres

has done is anticipate a future problem and take action on it; this shows that we "boys and girls" are off to a good start.

Rep. John McGonagle, Dist. 26 Student Congress

#### Swim Test, PE Classes **Jnnecessary Graduation** Requirements

TO THE EDITOR:

I totally agree with the April 14 editorial "Sink or Swim." I think it is foolish for the University to force students to pass a requirement that might not be fair.

A lot of people simply cannot stand to

get in the water. Making them pass a swim test to get their diploma is like making e who is arachnophobic handle tarantulas to get their degree.

Are we to assume that because a person

does not know how to swim that they aren't prepared for a job as an English teacher, a urnalist, a lawyer, a doctor, etc.?

Sure, knowing how to swim could be a nice thing, but it isn't something that people necessarily use in their everyday lives.

While I'm at it, why the heck do we have to do physical activity requirements either? If I want to learn how to exercise or play a sport, I can do that on my own. I suffered through the required PE classes in high school already. Does the University just enjoy wasting my time (and everyone else's)?

It all just doesn't make sense.

Leave the physical education at UNC to the jocks. They are the ones that actually get scholarships for doing it. The rest of us have no reason to bother. That's just my

> Jimmy Autrey II Sophomore English and Journalism and Mass Communication



The Daily Tar Heel welcomes reader comments and criticism. Letters to the editor should be no longer than 300 words and must be typed, double-spaced, dated and signed by no more than two people. more than two people.
Students should include
their year, major and phone
number. Faculty and staff
should include their title,
department and phone number. The DTH reserves the right to edit letters for space, clarity and vulgarity. Publication is not guaran-teed. Bring letters to the DTH office at Suite 104, Carolina Union, mail them to P.O. Box 3257, Chapel Hill, NC 27515 or e-mail forum to: editdesk@unc.edu.