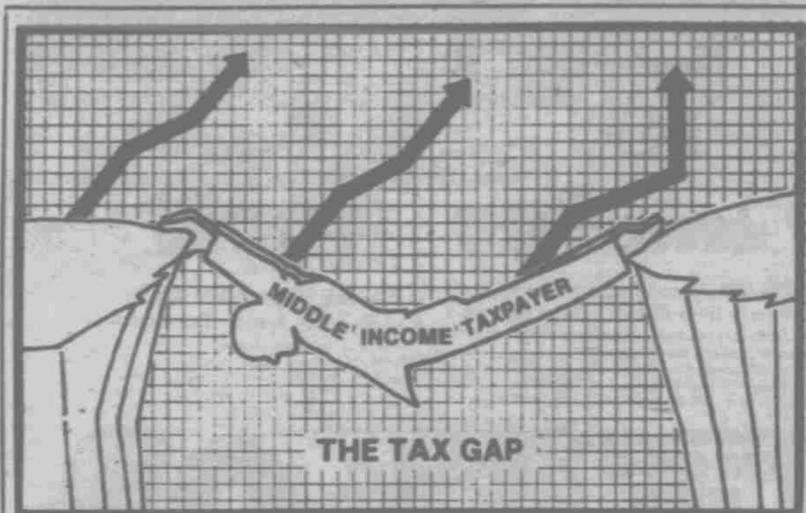


Editorial



Tax structure unfair: system allows cheaters

During the 1976 presidential campaign, Jimmy Carter called the U.S. tax system a national disgrace. He was correct, of course, but two presidents and more than seven years later, no one has done anything to solve the problem.

A complex system of exemptions and loopholes designed to help the middle class has had just the opposite effect. The rich are taking advantage of the system to avoid paying their fair share and the middle class — the men and women the system is supposed to benefit — end up paying the difference.

According to a recent *Newsweek* article, the number of exemptions has more than doubled in the last 15 years. As a result, the tax base has become increasingly narrow and the basic rate has been forced up. Taxes don't go down, they just get shifted to those who don't have the proper exemptions.

The most disgusting feature of our tax structure, however, is that it has been a bonanza for cheaters. What *Newsweek* calls the tax gap — the difference between what taxpayers owe and what actually gets paid — now is running at about \$100 billion. That's more than half the estimated budget deficit for next year and it's a 226 percent increase since 1973, the magazine reported.

The United States desperately

needs to restructure its tax system. President Reagan apparently has asked Treasury Secretary Donald Regan to prepare a set of tax reform recommendations that will be presented after the November elections.

Congress should give serious consideration to these and other proposals. Whether the nation chooses to maintain its progressive tax rate or, as some have suggested, convert to a flat rate, the loopholes within the system must be closed. That will force more people to pay their fair share and lighten the load on the honest taxpayer.

Congress also should consider lessening the income tax burden by creating a national sales tax. Such a tax likely would be charged to the manufacturer who, in turn, would pass it on to the consumer. The inflationary effect could be minimized by implementing the program gradually. Everyone would pay the same rate and it would make it difficult for the rich to avoid paying their share.

Such reforms may be drastic, but they seem to be in order. If the United States stays on its path of providing relief by creating more loopholes, we may see a tax revolt of unmatched proportions. The list of tax cheaters will continue to grow, but those who get stuck with the bill won't continue to pay.

Academy Award-winning movie endearing, but not progressive

Now that it has been duly elected the best movie of the year by the Oscar constituency, it's time for me to confess something. I am one of about three people in America who were overwhelmed by *Terms of Endearment*.

Let me say right off that I am a sucker for movies about mothers and daughters. To see *Endearment*, I played hooky one afternoon, bought a tub of popcorn and prepared to wallow. I left a couple of hours and a couple of hankies later feeling, well, thirsty, and just a bit "had."



Ellen Goodman

Sure, I would have given the movie a couple of stars, even a couple of Oscars. Jack Nicholson and Shirley MacLaine got what they deserved. But the further away I am from that solo trip to the flicks, the more the movie bugs me. Or the more Emma, the daughter played by Debra Winger, bugs me.

I'm not exactly sure why. In part, I found myself agreeing with the mother, Aurora, who said all sorts of blunt, tactless and true things mothers are not supposed to utter to their grown daughters. To wit, on the eve of Emma's wedding: "You're not special enough to overcome a bad marriage." Or worse yet: "How is your life going to get better if you're going to keep having children with that man?"

But Emma was the heroine, the earthy, sexy 1980s heroine of this film. As such, she reminded me of every harried, struggling, overwhelmed and undervalued junior-faculty wife of the 1950s. In yesterdays of academe, they had about as much control over their lives as impoverished camp followers. Maybe I'm too close to those memories to find Emma "refreshing."

The ordinary marriage of Emma and Flap — mother knew best — seems like a set piece of the past transplanted into the present. Flap's lack of imagination leads him into the arms of a graduate student. Emma's modest rebellion leads her to an affair with a timid bank manager.

I am not saying these things don't happen anymore or anywhere. The movie is not supposed to be cinema

verite or cinema consciousness-raising. But for those of us who continually hope and believe that something has changed for men and women in the last 30 years, the moviemakers might have given Emma a chance.

The "new woman" portraits were dreadful. The New York professional harpies who deflate our Midwestern Gal Emma in one scene are a classic update of the '50s female: Career Woman as Bitch. The graduate student who's having an affair with Flap is almost a parody of the modern we-all-have-to-grow-and-change school of homewreckers. Emma's best friend is too rich to be a role model. And Mom is too eccentric.

I suppose divorce would have lurched the movie abruptly forward in time. The next scene might have shown her driving from the babysitter to her job at the Shopwell to her night class at the university and yelling at Flap over the phone because he's late with his child-support checks.

But the writers were determined not to let Emma fall into the clutches of current cliches, solving her problems with divorce, a career or counseling. Anybody who remembers the ending of *An Unmarried Woman* — Give up Alan Bates? Are you kidding? — can sympathize with that. But the only alternative they came up with was cancer.

I think this is what finally made me feel manipulated. They preferred to keep this young mother attractive, engaging, soulful and female by letting her die. And die so well. The terms of her endearment were awfully high.

I know, I know, all this is nit-picking. This was a movie about the sinew of mother-daughter connections. The energy, the humor, the pathos are stuff worth playing hooky for. When you leave the theater still caring about the characters, the movie-makers have done something right.

But I have a strong sense that the writers gave baby Emma a terminal disease because they didn't know what else to do with her. It was cancer or a life crisis. They didn't want Emma to do what many women have done since the 1950s: take control of their lives. I still wonder what Emma would have been like if they'd just let her grow up.

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At the polls

Election coverage part of U.S. culture

Relations between the United States and Russia are at an all-time low. Despite the threat this poses, not only to the future existence of mankind, but to the Summer Olympics as well, it doesn't appear things are going to get better.

The main problem seems to be that every time we sit down to talk with the Soviets, we talk about nuclear weaponry and mutual destruction. Goodness, that's bound to put a crimp in any kind of dialogue.



Mike Frost

Before we can hope to talk with the Soviets about the proliferation of arsenals, cultural exchange must first take place. Only after we better understand each other's cultures can we hope to discuss more pressing matters.

For example: Last Wednesday, the Soviet Politburo elected Konstantin Chernenko the new Soviet president. We should have sent a network crew to Russia to show them how Americans cover elections.

Soviet announcer: We interrupt our regularly scheduled literary game show, *Tic-Tac-Dostoevsky* to bring you a special news update.

Rather: Good evening, everyone, from CBS news in

Moscow, this is Dan Rather. Tonight, Election watch '84: The Soviets go to the polls. We'll provide complete coverage of today's elections in the Politburo, after this message for delicious Campbell's Borscht.

Rather: We're back. Tonight, the big one, the run for the red so to speak. The polls have just closed, so let's take a look at the vote thus far. With 1 percent of the votes tallied, CBS News is projecting Konstantin Chernenko, the Communist party leader, the new president. Chernenko is leading by a 99 percent to 1 percent margin. Bruce Morton is standing by with the results of our exit polling.

Morton: Thanks, Dan. Exclusive CBS exit polls reveal some interesting statistics. For example, 100 percent of those participating in today's vote listed their party affiliation as Communist.

Rather: Well, that certainly signifies a giant leap forward in support for the Communist party here.

Morton: Further, 100 percent responded "no" to the question "Do you think Chernenko is too far to the left?" That breaks down to 100 percent women, 100 percent men and most revealingly, 100 percent of the college graduates.

Rather: I guess that lends credence to the notion that college graduates are more left in their political orientation. Any other observations, Bruce?

Morton: Not really. Just remember, Dan, these are statistics. They may very plus or minus five percent. Plus, from my observations, I'd say this election was a lot closer than the figures indicate.

Rather: Well, it's never over until the fat lady sings. Heh Heh Heh.

Morton: Good one, Dan. Heh heh.

Rather: Now let's go to Lesley Stahl, standing outside Chernenko campaign headquarters. Lesley? Stahl: Bruce?

Rather: No, Dan. Lesley, how would you describe the atmosphere there?

Stahl: Docile, Dan. In fact, unless I'm mistaken, I think everyone's asleep.

Rather: Maybe they're holding the celebration somewhere else.

Stahl: No, as a matter of fact, about five minutes ago, the president-elect came out and told me he was going to sleep and that I should leave.

Rather: Did he say anything else, Lesley?

Stahl: Good night, Dan.

Rather: Oh, good night, Lesley. Let's go back to our tote board. The polls have been closed a little more than ten minutes and with 100 percent of the vote in, Konstantin Chernenko, as CBS projected earlier tonight, is the winner by a 99 percent to 1 percent margin. All we're waiting for now is a concession message from Chernenko's opposition —

BANG BANG

Rather: And there it is. From CBS News in Moscow, this is Dan Rather saying good night.

Announcer: We now return you to a documentary on Attila's three children. *My Three Huns* is sponsored by Campbell's Borscht.