# Opinion



## Huge IRS burden must be repealed

Democrats and Republicans in Washington now agree, the changes in Internal Revenue Service form 1099 requirements hidden in the Obama Health Care bills last year just have to be changed before they strangle business in this country, big and small.

The 1099 provisions were little noticed when the thousandpage-plus bill was in Congress, but the damage they could do is quite apparent by the light of day. Businesses are frightened by the cost of reporting every transaction, even between corporations. And the irony of the situation is the IRS can't handle the influx of information the plan would produce.

Issuing 1099 forms is nothing new. Businesses have had to deal with them for years, but most requirements apply to payments to individuals outside the withholding-tax system. IRS thought for years that it was getting cheated by people who didn't report income for home businesses and investments like savings accounts and stocks.

The service got Congress to require reports for payments to individuals. Most businesses managed to comply, though for some, such as banks, the requirements can be expensive and unproductive.

Banks, for instance, have to report interest payments as small as \$10 a year. You can rest assured that IRS knows about your kid's bank account and expects it to be accounted for on someone's income tax return.

Now, however, businesses will have to report millions and millions of corporate transactions, which will be nearly impossible to match to tax returns.

One problem here is that while the government expects to reap the rewards of this program through increases in tax payments, it's the businesses that foot the bill. In some cases, that may be higher than the benefit to the government. Never mind that. The government will benefit, and it makes the rules. We don't.

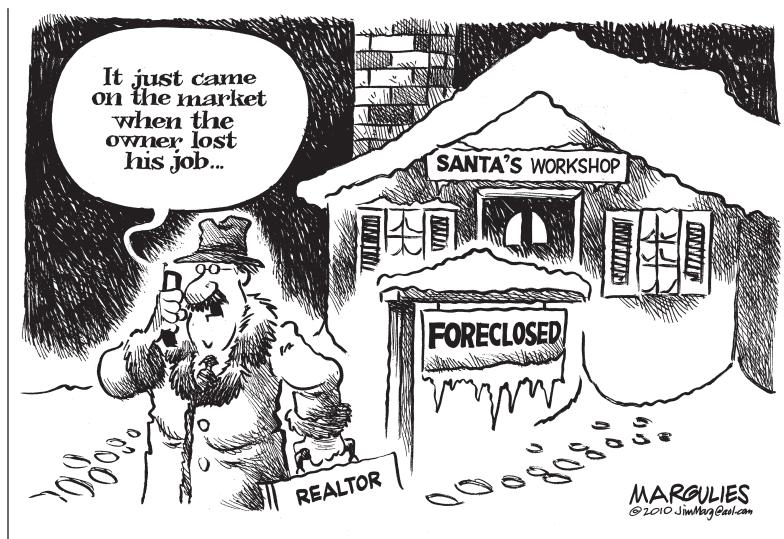
It's time for that kind of thinking to stop.

Now, a bipartisan movement may be developing to eliminate the new rules, which would produce millions more forms and cost billions. Sen. Mike Johanns, a Nebraska Republican, and Sen. Max Baucus, the Montana Democrat who chairs the Senate Finance Committee, both have amendments in to remove this burden. The issue that will have to be settled is how to 'pay" for the change, since it's recorded in federal books as bringing in \$17 billion a year to reduce the deficit.

The main difference is that Sen. Johanns identifies ways to make up for the loss, while the Baucus bill simply repeals the requirements. That will have to be compromised to get a bill through the Senate and House before the end of the year, an act of bipartisanship that might be akin to a minor miracle.

The Senate amendments, by the way, would be appended to something called the Food Safety Act. Go figure.

Our own Rep. Jerry Moran was early to get on the bandwagon, helping to sponsor a House amendment which would accomplish the same thing. Hopefully, the repeal will gain traction and move before he becomes Sen. Moran.



## 30 years brings changes for the better

Things really have changed in the last 30 to 40 years.

Changed in some very fundamental ways. Changed in the way people look at themselves and at others.

I was cleaning out a junk drawer and came across a pair of cuff links. It was the appreciation gift I received after five years as a pharmacist for the Revco chain.

those days, cuff links to go on a man's dress shirt, were considered a nice little present.

When I graduated from the University of Kansas in 1971, 10 percent of my class were women. Six of us.

Today, pharmacy classes average more women than men. Law schools, medical colleges, even veterinary schools have classes where more than half the students are women.

Back when I was in school, women were marching for peace, burning their bras and joining the feminist movement. Today, what those women fought for has come to pass.

Today, a man can wear pink and stand proud and masculine. Men can be nurses and waiters and teachers and, yes, even stay at home with their children while their wives earn the family paycheck.



There were so few women pharmacists in or auto mechanics. They can wear makeup and get their hands dirty at the same time. They can dress in overalls during the day and frilly dresses at night.

A friend who spent 20 years in the Air Force told me that during training, she always wore her sexiest underwear under the combat gear. She was the only one to know, but while on the outside, she was a soldier, inside she knew she was still all female.

My father would never, ever have worn a pink shirt. My husband has several.

This same quiet revolution is taking place within the gay and lesbian community today.

First homosexuals were not allowed in the military. Then it was "don't ask, don't tell." Now most younger soldiers just don't care. If the person next to them works hard, does what they are supposed to do and has their back, Women can be engineers, soldiers, farmers they don't care if that person is black, white, *c.haynes* @ nwkansas.com

male, female, gay, lesbian, Hispanic, Asian or purple.

Back in my youth, we knew there were some guys who didn't date and seemed, well, different. Some people avoided them. Sometimes they were snickered at or arrested for immoral conduct.

Then people started coming out of the closet. Gay and lesbian became part of our vocabulary

Slowly, so slowly, we're becoming a more accepting society.

Life really has changed in those 30 to 40 years. And while some of it may not have been for the best, much of it has made us a better, more tolerant nation.

Now, let's work a little more on religion -Christians, Jews, Moslems, Hindus, Buddists, Wickens. If they work hard, do what they are supposed to do and have your back, let them stand by your side.

Some day, the boss will show us all who was closest to "right."

Cynthia Haynes, co-owner and chief financial officer of Nor'West Newspapers, writes this column weekly. Her pets include cats, toads and a praying mantis. Contact her at

No 'Wikileaks' for education records

WikiLeaks may spread internal diplomatic

subpoenaed in lawsuits, child custody hear-

Business groups, including the National Newspaper Association, have united against this outrage. Everyone who realizes the importance of jobs and small business to the economy ought to do likewise.

We call on Congress to get this issue dealt with before the end of the year, when tax forms have to be finalized and distributed. Repeal is urgent, time is short. Get with it, ladies and gentlemen. - Steve Haynes

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communications and other sensitive government documents with impunity, but release educational documents to the public and they would be in serious trouble.

The Federal Educational Record Privacy Act of 1974, called "FERPA" in school circles, restricts communication of school records.

For elementary and high school students, records are only accessible to the parents and the student, as well as staff with a professional need to know, such as counselors, school accrediting agents and the like. With few exceptions, school records cannot be released without the consent of the parent (or student if over age 18).

Basic directory information can be released but a parent can request that their child's be withheld. Such requests are uncommon, but it would mean that the student's name would not be included in public honor rolls and the like.

College students are also covered by the law. There is one big difference for students wjp are over 18 and not claimed by their parents as a federal tax exemption: parents are no longer allowed access to their student's record without written permission from the student. Call up a professor to see how your student is doing in class and you won't get an answer.



#### **John Richard** Schrock

### • Education Frontlines

school or university registrar are protected, but what about individual quizzes, a student's piece of art work and the like.?

In the court case of Owasso v. Falvo, parents challenged a teacher's practice of having students switch and grade papers, contending it was a violation of the law. In 2002, the U.S. Supreme Court found this was not prohibited. Although their ruling was narrowly targeted at switch-and-grade practices, they indicated educational records means "institutional records kept by a single central custodian, such as a registrar, not individual assignments handled by many student graders in their separate classrooms."

So what about teachers' e-mail and social network discussions about named students or classes? Recent incidents show that general e-mails, FaceBook, and other electronic communications are wide-open public media. And Records held in central files by a public e-mails made from school computers can be

ings and by a school administration.

Communication of identifiable student information is unprofessional, however. Simply put, teachers should not talk about student information when they are away from school.

If there is a weakness in the educational privacy system, it is the ever-more-glitzy online systems being developed so that the 70 percent of parents with internet-connected home computers can track their child's daily academic progress. If there was money involved, these systems would already be hacked.

Prospective employers and colleges requesting references or grades by e-mail have secured the student's permission and are usually well-secured. Otherwise, anything written in e-mail or for social networks should be considered public, as if it was posted on a billboard on the nearest Interstate.

So if you always wondered what grade averages Presidents Bill Clinton or George W. Bush earned in school - well, you're not going to find out ... unless they tell you.

John Richard Schrock, a professor of biology and department chair at a leading teacher's college, lives in Emporia. He emphasizes that his opinions are strictly his own.



## Mallard Fillmore

 Bruce Tinsley