

April 26, 1962

**Income Tax Ruling
Stirs California Board**

FRESNO, Calif. (BP)--Internal Revenue Service agents in California have refused to allow as income tax deductions money contributed to a Southern Baptist church in the state, denominational leaders reported here.

Irritated, the Executive Board of the Southern Baptist General Convention of California discussed the case of a LaMirada, Calif., church member whose \$800 church contribution was ruled disallowable as a deduction.

Baptist leaders said California appeared to be the only state where Internal Revenue Service is enforcing a regulation that churches must fill out a special form for their members' donations to be deductible.

(A Southern Baptist Convention finance officer in Nashville observed that Baptist churches are almost universally recognized as eligible for deductible gifts with ut having to complete the special form.)

The California board said it will seek ways to secure deductible status for gifts to all churches affiliated with the state convention..

In other action, the board called James Charles Graves, pastor of Emmanuel Southern Baptist Church, Vallejo, Calif., as director of Brotherhood work for the state convention.

It voted to cooperate with the SBC Home Mission Board in a program to resettle Cuban refugees, approved a private (but not church) solicitation for funds for a million dollar "Book of Life Building" at California Baptist College and voiced opposition to a U. S. Senate bill seeming to open the way to federal aid to sectarian schools.

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**Midwestern Schedules
First Summer Term**

(4-26-62)

KANSAS CITY (BP)--Midwestern Baptist Theological Seminary here has announced plans for its first summer session to begin May 28. Now in its fourth year, the seminary will graduate its second class on May 11 and then embark on the new venture of a summer session.

"The demand for a summer session," H. I. Hester, vice-president, said, "has been rather strong both for regular seminary work and as opportunity for refresher courses for pastors who feel the need of taking some time out for study."

The seminary plans two terms of four weeks each. The last day for filing applications for the first term is May 15 and for the second term it is June 12.

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Finley W. Tinnin, 74,
Retired Editor, Dies

OKLAHOMA CITY (BP)--Finley W. Tinnin, 74, editor of the Baptist Message for 37 years, died April 21 here following a heart attack.

Funeral services for the editor emeritus of the Louisiana Baptist Convention weekly newspaper were held April 25 at First Baptist Church, Shreveport, La. James W. Middleton, pastor, officiated.

Survivors include three children: Finley W. Tinnin Jr., pastor, Baptist Temple here; Beverly Tinnin, pastor, First Baptist Church, Meridian, Miss., and Mrs. Gerald Trussell, wife of the pastor of Southside Baptist Church, Shreveport.

Tinnin was born Dec. 8, 1887 at Moss Point, Miss. He edited the Baptist Message from 1920 to 1957. He lived with his daughter in Shreveport after retiring.

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Georgetown College
Honors J. C. Durham

(4-26-62)

GEORGETOWN, Ky. (BP)--Georgetown College here will honor two Kentucky leaders in higher education at its commencement exercises June 1.

Ted C. Gilbert, Frankfort, executive secretary of the Kentucky Council on Public Higher Education, will be awarded the honorary degree, doctor of laws. The honorary degree, doctor of humane letters, will be granted to James Chester Durham for his 20 years as director of Baptist Student Union work in this state.

Durham started his present type of work as Baptist student director for Murray (Ky.) State College. He was elected to his present position as student secretary for Kentucky Baptist Convention in 1943.

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Folks and Facts.....

(4-26-62)

.....J. D. Grey is marking his 25th anniversary as pastor of First Baptist Church, New Orleans. Brooks Hays, special assistant to President Kennedy, will be principal speaker at a dinner honoring Grey. Both Hays and Grey are former presidents of the Southern Baptist Convention. (BP)

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April 26, 1962

Annuity Board Asks SBC For Church Loan Study

DALLAS (BP)--A recommendation that the Southern Baptist Convention appoint a committee "to study the advisability of the Annuity Board making available certain sums of money to an agency of the convention" for church loans was approved by the Southern Baptist Annuity Board's trustees.

R. Alton Reed, executive secretary of the Annuity Board, said the recommendation, forwarded to the Southern Baptist Executive Committee for consideration, does not commit the Annuity Board as being either "for or against" making mortgage loans to churches.

"We are just asking that a committee be appointed to make the study to see if it could and should be done," Reed said.

The recommendation reads:

"In view of the requests both written and verbal which have come to the Annuity Board in increasing numbers over the past three years, the Annuity Board requests the Southern Baptist Executive Committee to recommend to the Southern Baptist Convention that a joint committee of the Annuity Board and the Southern Baptist Executive Committee be appointed to study the advisability of the Annuity Board making available certain sums of money to an agency of the Southern Baptist Convention, which agency would have authority to make mortgage loans to churches throughout the Southern Baptist Convention."

Reed said there has been growing sentiment among some Southern Baptists that some of the money held by the Annuity Board should be made available for church loan purposes.

Reed pointed out the money held in trust by the Board for more than 24,000 ministers, church and denominational employees who are in the protection plans cannot now be used for this purpose because of article VIII of the business and financial plan of the constitution and by-laws of the Southern Baptist Convention.

Article VIII reads:

"Each agency of the convention is hereby instructed and ordered to keep all trust funds and designated gifts (for they are trust funds) sacred to the trust and designation; that they be kept separate from all other funds of such agency; that they are not to be used even temporarily for any other purpose than the purpose specified; and that such funds shall not hereafter be invested in the securities of any denominational body or agency."

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Liberia Radio Station
Carries Baptist Program

(4-26-62)

MONROBIA, Liberia, West Africa (BP)--Radio station ELBC in this new African nation is now broadcasting for the first time a special international version of the Southern Baptist variety program "MasterControl.*"

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Adrian Coleman, Southern Baptist missionary to Liberia, is handling all mail response received by the program and is providing personal follow-up where possible.

The program is produced by the Southern Baptist Radio and Television Commission in Fort Worth, Tex.

The commission hopes to extend the international version of "MasterControl*" to other countries soon. A request for the program has been received from a radio station in Ethiopia.

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Annuity Board Trustees
Waive "Delay" Penalty

DALLAS (BP)--Trustees of the Southern Baptist Annuity Board voted to waive the delayed participation penalty in the Southern Baptist protection plan to anyone who joins before January 1, 1963.

The waiver also removes the penalty from any person currently in the protection plan who may have been affected by the waiver.

Executive Secretary R. Alton Reed said this action was made possible because of the continuous increase in the number of churches and pastors who have joined the plan in recent months. At present, some 67 per cent of all Baptist churches are in it.

Reed said the waiver also allows the Annuity Board to make adjustments in annuity checks to widows and disabled persons who were penalized because of delayed entry in the plan. All adjustments will be effective as of May 1, and will be reflected in their checks of May 31, Reed added.

The waiver affects only the Southern Baptist protection plan, Reed said. Previously, a minister penalized himself from full protection of widow and disability benefits if he delayed joining the plan for more than a year from the date he entered denominational services.

The provision, under paragraph 18 of the plan's certificate, states that a person, to be eligible for full protection, must join it within a year after he becomes eligible or after his 25th birthday, whichever is later.

For each year he delays, he penalizes himself of the full coverage by having his widow and disability benefits reduced according to the length of time he delayed.

Reed said the trustees' action to waive this penalty would give many ministers another chance to have full protection if they join now.

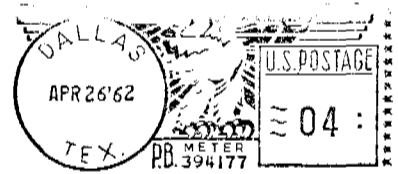
He said after January 1, any person who delays joining would be penalized according to the participation clause. "The penalty will not be waived again after January 1," Reed emphasized.

The Southern Baptist protection plan was initiated in 1954. It has provisions for retirement, disability and widow benefits.

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