

(BP)**BAPTIST PRESS**

News Service of the Southern Baptist Convention

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May 3, 1977

77-81

Flood Hits Brazil--
 Baptists Send \$5,000

RICHMOND (BP)--The Southern Baptist Foreign Mission Board released \$5,000 for immediate relief in Recife, Brazil, hit by the second major flood since 1975 of the overflowing Capibaribe River.

The latest flood hit Sunday afternoon, May 1, and continued through the morning of May 2. The board was notified in a phone call from Southern Baptist missionary H. Barry Mitchell the afternoon of May 2 and released the funds that same afternoon. The interior towns of Limoeira, Paudalho and Sao Lourenco were badly hit.

Donald E. Turner, Southern Baptist missionary disaster response coordinator for North Brazil, said the money would be used for immediate aid to Brazilian Christians left homeless and for some churches that were damaged.

Missionaries reported that the latest flood was not as bad as the one in 1975 in which 89 persons were killed and 55,000 left homeless. Estimated injuries and deaths total for the latest flood were not available.

The missionary residences of the Ray T. Fleets and the Glenn E. Hickeys had about two feet of water inside. Although there was a "lot of mud," according to reports, there was not much property damage to these residences.

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E. Stanley Williamson
 Dies, Stewardship Leader

Baptist Press
 5/3/77

NASHVILLE (BP)--Funeral services were held here for E. Stanley Williamson, who was director of stewardship development for the Southern Baptist Stewardship Commission and a former management employee of the denomination's Sunday School Board.

Williamson, a native of Anaconda, Mont., died here Saturday, April 30, 1977, after learning several months ago that he had cancer.

A former pastor, minister of education and film producer, he wrote several books, the latest of which was published in 1975 by Convention Press, titled, "How to Get Your Job Done in the Church."

Prior to joining the Stewardship Commission in November 1971, Williamson was for six years head of the Broadman Films department for the Sunday School Board before entering private business in 1965. He then became a partner in Ambassador Films, Ltd., a film producing company he helped establish and, at the same time, was pastor of Liberty Baptist Church in Nashville.

Before becoming secretary of the Broadman Films department Williamson was superintendent of Intermediate Sunday School work and secretary of cooperative field promotion, respectively, for the board.

He previously had been minister of education for Baptist churches in Cullendale, and Fordyce, Ark.; Fort Worth, Memphis and Oklahoma City.

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Williamson was a graduate of Ouachita Baptist University in Arkadelphia, Ark., and Southwestern Baptist Theological Seminary in Fort Worth, where he earned the doctor of religious education Degree.

The former U. S. Army captain was a World War II veteran and received the Silver Star and two Oak Leaf Clusters for gallantry in action.

He is survived by his wife, Virginia, and three children, Jo Ann, Stan, and Diana. Burial was in National Cemetery, Nashville.

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Church Faces \$100,000 In Flooding Damage

DENHAM SPRINGS, La. (BP)--First Baptist Church here which has no flood insurance, faces more than \$100,000 in renovation costs as the result of recent flooding.

Jerry Green, pastor, said water was 3 feet deep throughout the auditorium and educational building by the time a nearby river had crested at 37.8 feet, 12 feet above flood stage.

When it became apparent that the water would enter the buildings despite sandbagging, members unbolted all the pews from the auditorium and stacked them in the choir loft and outside by a cemetery. The grand piano and organ were elevated twice to stay ahead of the rising waters, Green said.

The sanctuary was completed in 1974 at a cost of \$500,000 and the educational building is 10 years older.

The water, which rose five to six inches per hour, from rains two days earlier, caused heavy property damage throughout that southeast region of the state, about 10 miles north of Baton Rouge.

Louisiana officials estimated 5,000 families were driven from their homes. No deaths have been reported. And no other Baptist churches have been affected, a check of the region shows.

Most of the church records were swept away by the water. "But," Green said, "we were planning a house cleaning anyway to dispose of all outdated supplies and other materials that we didn't need."

Members, young and old, rallied to the chore, using fire hoses, brooms and mops to clean out the river mud from the sanctuary carpet, rooms and offices.

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RNA Confers Awards,
Elects Reed President

Baptist Press
5/3/77

CHICAGO (BP)--The Religious Newswriters Association (RNA) presented its 1977 awards and re-elected officers at its two-day meeting here.

Russell Chandler of the Los Angeles Times won the RNA's James O. Supple Memorial Award for excellence in writing of religion for secular press over 50,000 in circulation.

Jane Hammond of the Niagara (N.Y.) Gazette won the Louis Cassels Memorial Award for excellence in writing of religion for secular press under 50,000 circulation.

The St. Petersburg (Fla.) Times, Lee Kelly, religion writer, won for the second time the Harold Schachern Memorial Award for the best newspaper religion section. Jean Pugh, current religion writer, accepted for the Times. Kelly now covers religion for the Austin (Tex.) American Statesman.

The RNA, made up of religion writers for secular newspapers, wire services and magazines in the U. S. and Canada, named W. A. Reed, religion newswriter for the Nashville Tennessean, to a second term as president.

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RNA also reelected Marjorie Hyer of the Washington Post as first vice president and president of RNA's Supple Board; James Adams of the St. Louis Post-Dispatch, second vice president, and Ben Kaufman of the Cincinnati Inquirer as treasurer.

A replacement will be named later for Helen Parmley of the Dallas Morning News, who had served as RNA secretary, but resigned after changing beats on her newspaper. Her successor as religion editor of the Morning News is Bill Kenyon.

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Romanian Anabaptist History
A 10-year Dream Come True

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5/3/77

CHICAGO(BP)--The 10-year dream of Alexa Popovici, pastor of the Romanian Baptist Church here, is about to come true, thanks to an answered prayer and a gift.

When he was president of the Baptist Theological Seminary in Bucharest, Romania, he was asked to write a history of Anabaptists in Romania.

Now after 10 years of research, his new book, "The History of the Anabaptists in Romania (1527-1968)," has been published in the Romanian language, for distribution to Romanian communities throughout Europe.

"I hope my book about how the Anabaptists kept a strong faith in spite of persecutions will inspire present day Christians in Romania to withstand even harder persecutions which they may be called on to face," Popovici says.

A "miracle" made it possible to get the book published, he contends.

After moving to the United States, Popovici did not have funds to publish it, and Romanian Baptists could not afford to do so.

The minister decided to ask only God for help--to pray about it:

"I followed the example of the late George Mueller, an English clergyman who had outstanding success in building homes for orphans, yet never asked anyone for help. Like Mueller, I told my needs only to God."

A woman, who remains anonymous, "was inspired by a mysterious work of our Lord," and sent \$3,000 for the minister to cover the printing costs.

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IRS Clarifies Southern
Baptist Tax Status

Baptist Press
5/3/77

NASHVILLE (BP)--The Internal Revenue Service (IRS) information Form 990, which some religious organizations must file annually under a recent IRS ruling, has no effect on that organization's tax exempt status or the tax deductible nature of gifts to it.

The IRS, in a letter to Porter Routh, executive secretary-treasurer of the Southern Baptist Convention (SBC) Executive Committee, has confirmed that Southern Baptist churches and SBC institutions which meet the definition of an "integrated auxiliary" do not have to file the form.

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But, IRS said, those who must file it will not lose their exemption from federal income tax under section 501 (c) (3) of the Internal Revenue Code "simply due to failure to meet the definition of an integrated auxiliary of a church."

An IRS spokesman told Baptist Press, in an elaboration of the letter, that the fact an organization is tax exempt under 501 (c) (3) means that contributions to that organization are tax deductible under section 170 of the Internal Revenue Code.

SBC institutions not required to file the form, Routh said, include the Executive Committee, the SBC's national boards and commissions and the churches. He said state Baptist conventions and their agencies (which fall under the "integrated auxiliary" ruling) and associations of churches also are not required to file Form 990.

Organizations not classified by IRS as "integrated auxiliaries" are hospitals, colleges, homes for the aging, and children's homes. Under present regulations, they must file Form 990, which asks for such information as annual income, salaries and expenditures.

However, seminaries and church related educational organizations below college level do not have to file the form.

IRS told Baptist Press that even some organizations which are not considered "integrated auxiliaries" will not have to file Form 990 if their gross annual income is under \$10,000. The previous limit was \$5,000, but in the past month or so the figure was raised to \$10,000 effective "on years ending on and after Dec. 31, 1976," the IRS spokesman said.

Numerous religious groups and individuals, including Routh, have protested that IRS is not qualified to determine the nature and mission of a church, which, they say, the "integrated auxiliary" ruling has the effect of doing.

The IRS, in the January 4 Federal Register, published its official ruling defining an integrated auxiliary of a church. In doing so, the IRS claims that it is merely carrying out the mandate imposed by Congress in the Tax Reform Act of 1969.

In 1969, Congress used the term "integrated auxiliary of a church" for the first time in legislative history. Neither the churches nor legislation had previously used this expression to describe church-related agencies. IRS says that since this is a new term in tax law, it must be defined. The churches, on the other hand, say that in attempting such a definition the government is invading the exclusive domain reserved for religion itself.

The IRS says that an organization's principal activity must be "exclusively religious" if it is to be considered an "integrated auxiliary of a church." It then says that it will not be considered exclusively religious if that activity is educational, literary, charitable, or of another nature (other than religious).