



## BAPTIST PRESS

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80-166

Tax Deadline Extended;  
Parks Urges Legislation

By Robert O'Brien

WASHINGTON (BP)--Direct intervention by the White House has resulted in a two-month extension of the former Oct. 15 deadline for filing and paying federal income taxes by employees of religious and charitable organizations who earn income overseas.

R. Keith Parks, president of the Southern Baptist Foreign Mission Board, said: "We really appreciate the efforts of those in Congress and the administration to help us. But all the deadline extension until Dec. 15 amounts to is a stay of execution for missionaries and other overseas workers now forced to pay full taxes in both the United States and the country where they serve.

"A stay of execution is not enough," Parks declared. "We need action. This has been delayed too long. Southern Baptists and others interested in mission work overseas must recognize the seriousness of this and let their elected representatives know how they feel."

The White House intervention came after the Internal Revenue Service, which granted the Oct. 15 deadline last June, refused another extension, according to Robert Maddox, special assistant for religious affairs at the White House.

"The intervention of White House staff was in line with both legislation pending in Congress and proposals in the 1981 economic package recommended by President Carter to give income tax breaks to all Americans overseas," Maddox said.

The legislation pending in Congress (House Resolutions 1319 and 5829) is designed to correct inequities for missionaries and other charitable workers overseas created by the Foreign Earned Income Act of 1978.

Parks added: "If Congress does not remedy the situation when it reconvenes in November it will cost the Foreign Mission Board, which has more than 3,000 missionaries in 94 countries, over \$1 million a year, not to mention the millions others will have to pay. It appears this issue has become a political football in an election year," he said. "If that's the case, it's a shame, a real shame. Missionaries and other charitable workers deserve better treatment than that."

H.R. 1319 and H.R. 5829 would prevent missionaries, charitable workers and others from bearing the full burden of income tax in the United States as well as in foreign countries.

H.R. 5829, which passed the House of Representatives as a bill to exempt overseas duties on church bells for the United Methodist Church, was turned into a \$39 billion tax cut bill by Sen. Russell Long, D-La., and the Senate Finance Committee. It retains the exemption for United Methodists and adds an income tax exemption for Americans living overseas.

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It would exclude from U.S. taxes the first \$50,000 of income of all Americans working abroad if they live in developing countries or if they live in developed countries but do export-related or charity work.

If H.R. 5829 does not pass because of what appears to be building opposition to its \$39 billion tax cut provisions, Sen. Long will work on behalf of missionaries and other charitable workers through a smaller bill, such as H.R. 1319, a spokesman for Long said.

H.R.1319, already reported out of the Senate Finance Committee, would restore \$20,000 of foreign income exclusion for missionaries and other charitable workers overseas which they lost under the Foreign Earned Income Act of 1978.

The effort to restore tax exemptions to missionaries and other charitable workers has been pushed by the Foreign Mission Board, which sends more missionaries overseas than any other missions agency, and the American Council of Voluntary Agencies for Foreign Service. The American Council is made up of 32 member organizations, including the Baptist World Alliance and a variety of Protestant, Catholic, Jewish and nonsectarian agencies involved in missions and charitable work overseas.

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Cothen Maintains Commitment  
To Home Bible Study Ministry

By Linda Lawson

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NASHVILLE, Tenn. (BP)--After two years the weekly audience of the Southern Baptist Sunday School Board's radio and television program "At Home with the Bible" numbers in the millions and more than 200,000 persons have written to request the free monthly Home Bible Study Guide.

Board President Grady C. Cothen and other officials are united both in their conviction that Home Bible Study is meeting a vital need and in their concern about paying the costs. Producing the show, buying air time and producing and mailing the monthly magazine costs nearly \$1.5 million annually.

Currently, "At Home with the Bible" airs on 14 commercial television stations, three satellite cable networks, 1,065 cable television systems (51 locally sponsored) and approximately 100 radio stations. The program airs in all 50 states. It is produced in cooperation with the Southern Baptist Radio and Television Commission.

Also, negotiations are being conducted with Baptists in several nations in eastern and southern Africa which may result in "At Home with the Bible" and the Home Bible Study Guide being adapted for use there.

Contributions are solicited from persons who receive the Bible correspondence materials, and nearly \$400,000 has been received since October 1978. The volume of contributions has been a slow, steady increase with \$109,000 contributed the first year and approximately \$280,000, the second.

"It is now evident that the ministry of 'At Home with the Bible' and correspondence Bible study will probably not be self-supporting," said Cothen.

Cothen said the board is both unwilling and unable to launch a development program to raise funds "because of the business and financial plan of the Southern Baptist Convention and because it would be incompatible with the purpose of the Sunday School Board."

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On-the-air requests for donations also are prohibited for the same reasons, and Home Bible Study supervisor Don Fearhelley is in full agreement. "We do not intend to operate with a high pressure pitch for money," he said.

Cothen and Fearhelley emphasize their commitment to the ministry of Home Bible Study as a vehicle for encouraging families and individuals to study the Bible at home.

Based on letters from participants, older persons, homemakers and persons in prison comprise three major groups who benefit from the monthly guide.

"I think it is evident that we have struck a need in the lives of many people," said Cothen. "We're delighted with this response and are committed to trying to meet this evident spiritual need."

In addition to personal and family Bible study, the guide also is being used as an outreach tool by about 300 churches. Some churches sponsor "At Home with the Bible" on local stations while others place the program free of charge on local cable systems.

At Walnut Street Baptist Church, Louisville, Ky., pastor Wayne Dehoney recommends the guide to the Sunday morning television audience as a valuable tool for Bible study and invites interested persons to send their names and addresses to the church. Associate pastor Robert Young then sends the names to the board for enrollment.

John Ishee, editor of the guide, feels the source of many people's hunger for Bible study lies in the "pain of a changing society. "People are looking for security, accept the Bible as authority and feel it is something they can trust," said Ishee.

Counseling by mail with the 60 to 240 persons who write each month to ask for help with problems is another aspect of the Home Bible Study ministry.

Membership activities coordinator Chester Russell, who answers most of the letters, said those who write are dealing with "circumstances which leave them feeling trapped and without adequate help available locally."

Russell tries to provide complete and biblical responses along with suggestions for enlisting the help of someone nearby. "I try always to encourage them to contact a church locally," he said.

For the future Cothen said the board will continue to produce the program and the materials while trying to cut costs at every possible point.

Time and effort will be given to "identifying ways to continue the ministry, get it to the people who need it at minimum cost," said Cothen.

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Deane's the 'Dean' After  
50 Years in SBC Finance

By Robert O'Brien

Baptist Press  
10/20/80

RICHMOND, Va. (BP)--It's a good thing Everett L. Deane, as a teen-ager, rejected money as a personal standard of success.

When he joined the Southern Baptist Foreign Mission Board at age 18 on Dec. 8, 1930, fresh from two years with Richmond's federal reserve bank, the board didn't have much money to offer. And after he was there three years the board, caught in the depression-era financial bind, cut his \$100-a-month salary by \$10 to give another of its eight employees a badly needed raise.

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Moved by the tears in the eyes of board treasurer E.P. Buxton when he broke the news of the decrease, Deane brushed aside his "dampened spirits" and determined "not to get too wrought up about it."

That kind of quiet patience has characterized Deane's long career. When he retires at age 68 on Dec. 31, he will become the only person known to have completed 50 years with one SBC agency.

While disavowing personal interest in dollars, Deane has probably done more than anyone to establish the credibility and stability of the millions of foreign missions dollars which have flowed through his office during the past half-century.

When he sat down at his roll top desk in December 1930, as bookkeeper, clerk, telephone answerer, mail room worker and accountant, he launched a process of learning and growth which has caused him "to understand missions financing like no one else," declares J. Winston Crawley, a 33-year veteran missionary and board executive.

While others have gained more attention, Deane, who studied banking, accounting and business administration at night to increase his skills, quietly began a series of innovations which helped the board keep pace with its growth from a small, struggling agency to the world's largest missionary-sending organization.

Between 1932 and 1980, the board moved from a debt of \$1.1 million (paid off in 1943) to an emergency reserve of \$13.7 million; from a budget of \$600,000 (in 1933) to \$90.4 million (in 1981); from an overseas missions staff of 398 to more than 3,000 in 94 countries, and from a home office staff of eight to 345.

A few changes became necessary along the way as Deane moved up in the treasury department. How long can one man open the mail as mail clerk, move to another desk to record receipt of checks, move to another desk to disburse funds, personally write thank-you letters to donors, and then proceed to do all the accounting and bookkeeping with pen and ink? Now, 44 people do the work two used to do.

Board executives credit Deane with innovations which have greatly streamlined the board's work and saved it countless dollars. A few include moving the board from hand accounting to computers, developing a policy manual and specialized functions, developing training procedures for treasurers of mission organizations overseas, and establishing a central bank account for missions expenditures to make more dollars available for investment.

But the measure of Everett Deane, according to friends and colleagues, lies not as much in his professional expertise as in his concern for people.

Several years ago, he personally flew to Georgia to intervene in the mistreatment of an emeritus missionary. On another occasion, he flew to Chile to answer an emergency call for help from a mission treasurer faced with a politically tense situation.

"To me, the child who sends in a few coins is as important as the obvious large contributor," he declares, emphasizing that Baptists should never forget compassion in the midst of the growing need for dollars.

He recalls the story of an elderly man who came to the office of former board chief executive Baker J. Cauthen with a check for \$1,000 "and tears in his eyes as he talked about the need to spread the gospel abroad." A few days later he came back with \$1,500 and then later \$8,000.

Worried about the old man's financial needs, Deane checked with his family and was told to let him do what he wanted. "We accepted the funds with reservation in our office that we would refund the money if we learned he was in need," he explains.

Deane, who served in the U.S. Navy, 1944-46, also remembers the compassion of a woman during World War II, who sent two rings from Texas, asking the Foreign Mission Board to sell them and use the money for missions in Japan. The Japanese had killed her son, and she felt they needed the gospel. Now 153 SBC missionaries work with America's former enemy.

As he prepares to step down and let treasurer-elect Carl W. Johnson become the Foreign Mission Board's eighth treasurer, Deane reflects on the current financial crisis in missions.

That crisis, in its own way, could cause as great a retrenchment in foreign missions as the depression-era crunch did in 1930, if Baptists don't respond with more resources," says Deane, a deacon and men's Bible teacher at Richmond's Northminster Baptist Church.

Even though the board has no debt, as it did in the 1930s, it faces a devastating combination of inflation at home and abroad and overseas dollar devaluation, while Bold Mission Thrust calls for escalation to 5,000 missionaries in 125 countries by the year 2000.

Already the Southern Baptist Convention's Cooperative Program, a major source of foreign missions financing, has begun to decrease in buying power as it strains to cover the far-flung work of Southern Baptists at home and abroad.

Deane says the solution begins when the individual giver's pocketbook expands to provide more money, the world missions concept of the church expands to provide a greater percentage of it to the Cooperative Program and to missions offerings, and state conventions release more money to the SBC portion of the Cooperative Program.

Such commitment will come when leaders at the board and other Baptist organizations, he says, increase communication to make Baptists more aware of the need to give, go and pray.

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(BP) photos mailed to Baptist state newspapers by Richmond bureau of Baptist Press.

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Illinois Baptist Spotlights  
Churches on Anniversary

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SPRINGFIELD, Ill. (BP)--When the Illinois Baptist newspaper publishes its 75th anniversary issue Nov. 26, it will say nothing about itself or the denomination.

Instead, the entire issue will be devoted to photographs submitted by Southern Baptist churches throughout Illinois.

"In deciding how best to note the paper's anniversary, we decided the best way is to focus on the churches in our state," said editor Robert J. Hastings.

In advance publicity, the weekly, 44,000 circulation newspaper asked churches to set aside a Sunday in September to make a variety of photos, showing their members in various forms of ministry. From these, the best will be selected.

The Illinois Baptist was founded in 1905 by the late W.P. Throgmorton, and became the official publication of the Illinois Baptist State Association in 1910 when the State Association affiliated with the Southern Baptist Convention.

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