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Okla. Paper
(C)-NGarrison Invites
Patterson To Preach

By Norman Jameson

OKLAHOMA CITY, Okla. (BP)--Paige Patterson, one of the primary leaders of the most conservative faction in the Southern Baptist Convention, will preach Oct. 14 at First Baptist Church, Oklahoma City, Okla., where Gene Garrison, a leader of the moderates, is pastor.

Garrison, grieved at division among Southern Baptists, invited Patterson to preach when he saw the president of the Criswell Center for Biblical Studies would be in Oklahoma City to address the Capital Association Pastors Conference Oct. 15.

Patterson will end a revival meeting in Bowling Green, Ky., two days early to make the appointment at First Baptist.

Patterson will "preach the gospel of Jesus Christ" during the evening service beginning at 7 p.m., Garrison said. He emphasized there will be no debate, no panels, and no discussion of denominational politics while Patterson is a guest of the church.

Garrison, whose church ordains women as deacons, a sore spot among some Oklahoma Baptists, said too much time is spent discussing differences when faction spokesmen are together so the time with Patterson will be a time to "focus on the things that unite us."

The invitation was "characteristic of Gene" with whom he has been friends "lots of years, Patterson said. "I think really one of the most difficult things for people to understand is that we can differ substantively over issues, rather strongly, and still be perfectly good friends."

He said he will preach an evangelistic message, "which is what I'd normally do anyway. Another misconception people have is that I speak about inerrancy everywhere I go. If I preach about inerrancy twice in a year, its an unusual year."

When asked about inviting Patterson to First Baptist, Garrison said, "the suspicions of my motives run from one extreme to another. Some of my friends will think I've betrayed them or lost my mind."

Garrison assures them he has neither "defected" nor is he trying to "win" Patterson over to another side. "I've been praying for a long time for a step back toward healing in the convention," Garrison said. "Everybody says we need to talk with each other. The question is, how do you do it?"

Garrison said when people talk about their differences, conversation degenerates to a "verbal brawl." So he will emphasize conversation on the positive unifying commonalities that he hopes will begin to heal the divisions in Southern Baptists' life.

Asked if this move would make a difference in the convention atmosphere, Patterson said, "I certainly hope so, at least in so far as helping overcome the feeling of some that people hav to become personal enemies over this thing."

Morgan Requests Reversal
On Clergy Housing Ruling

By Larry Chesser

WASHINGTON (BP)—Southern Baptist Annuity Board president Darold H. Morgan told a Senate subcommittee Congress should overturn a 1983 Internal Revenue Service decision to reverse its longstanding clergy housing policy.

During a Subcommittee on Taxation and Debt Management hearing, Morgan called the 1983 ruling by IRS (Rev. Rul. 83-3) "an erroneous interpretation of the tax law and an usurpation of legislative power by the IRS." That ruling reversed nearly 30 years of official IRS policy by denying ministers tax deductions for mortgage interest and real estate taxes to the extent these expenses were covered by a tax-exempt housing allowance.

The revenue ruling took effect at the end of June 1983, except for clergy who owned or had a contract to purchase their houses by Jan. 3, 1983. For those clergy, Congress has put off the effective date until Jan. 1, 1986.

Morgan and other pension board representatives told the panel chaired by Sen. Bob Packwood, R-Ore., the 1983 ruling contradicted congressional intent in establishing the clergy housing allowance provisions in 1954.

Between 1955-1983, IRS interpreted the law to permit clergy to take mortgage interest and tax deductions in addition to the housing allowance exclusion. By its 1983 reversal of this policy, Morgan insisted, "the IRS has attempted to diminish the value of the housing allowance benefit available to clergy."

The pension board executives contended the 1983 ruling unfairly singled out clergy because it rejected the opinion of an IRS general counsel memorandum that no distinction should be made between clergy and military housing benefits.

Morgan and the other religious community witnesses found a sympathetic listener in Packwood, who told them he hoped Congress would remedy the situation before its expected adjournment in early October.

Pending before Packwood's panel were proposals by Sen. Jesse Helms, R-N.C. (S. 2017) and Sen. John Warner, R-Va. (S. 2519) which would prevent IRS from applying the 1983 ruling or any similar future ruling to clergy and military housing.

A Warner proposal to do just that had been attached to the Senate version of a Department of Defense authorization bill making its way through Congress, but a day before the Packwood committee hearing, House and Senate conferees dropped that rider from the bill.

However, a spokesman for Warner told Baptist Press the Virginia Republican will attempt to offer another floor amendment if the Finance Committee fails to get a bill containing protection for both clergy and military personnel to the Senate floor.

Morgan, who heads Church Alliance, a broad coalition of denominational pension board representatives, called the 1983 ruling "law-making by the IRS."

"The IRS must not be permitted to make outright changes in substantive law," he said. "This is the exclusive power of our elected officials in Congress." He further noted IRS has admitted its expected increase in tax revenues from the ruling will be "miniscule." In contrast, he said, its impact on ministers will be "devastating."

Joining Morgan on a panel of witnesses were National Association of Evangelicals general counsel Forest D. Montgomery and American Lutheran Church pension board president Henry F. Treptow. In addition, Warner and Rep. Stan Parris, R-Va., sponsor of House legislation to provide permanent protection for clergy and military housing benefits, urged Packwood to move the legislation.

Two Virginia Baptists—James R. Luck, pastor of Franconia Baptist Church, Alexandria, and William J. Cumbie, executive director of Mount Vernon Baptist Association, Alexandria—submitted written testimony urging support for legislation overturning the 1983 ruling.

Bro. Culp
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Brotherhood Commission Hosts
 Black Leadership Conference

By Bill Bangham

MEMPHIS, Tenn. (BP)—Black churches within the Southern Baptist Convention are being encouraged to create and strengthen mission organizations for men and boys.

The Southern Baptist Brotherhood Commission hosted 18 black pastors and laymen from seven states at a leadership conference in Memphis, Sept. 20-22.

"I have longed for something like this to help black churches into the mainstream of Southern Baptist life," said Jim Culp, black church relations consultant for the Baptist General Convention of Texas.

An increasing number of black churches affiliated with the Southern Baptist Convention now list Royal Ambassadors (for boys in first through 12th grade) and Baptist Men among their organizations. Many have joined the SBC from other Baptist denominations which lack traditional men and boys missions organizations. Others are newly formed congregations.

The agenda included presentation of Brotherhood programs and materials interspersed by informal dialogue with commission staff. Discussion often turned to involving more black churches in Brotherhood programs.

Marvin Delaney, a systems programmer for Shell Oil in Houston, addressed the question from his own experience. "There is a bias against programs in many black churches. But I came away (from the conference) with more of a feeling for programs. Now I see them as a skeleton you can use to tailor your own situation, not something to use nickel for nickel."

"Programs are what brought me into the Southern Baptist Convention," said D.D. Alexander, pastor of Holy Tabernacle Baptist Church in Englewood, Calif. Alexander explained that Holy Tabernacle began with long hours of planning and writing programs. When he first discovered Southern Baptist material, "you would have thought I'd plagiarized it. All my ideals were right there. They just needed a little alteration. So I thought...why reinvent the wheel?"

"We even took a back door approach to Brotherhood," he said. "We recognized the common bond between men and began meeting without calling it Brotherhood. I guess that's indicative of our anti-programs sentiment."

Now Alexander would like to sell his men on "doing what's already outlined without once again reinventing the wheel." He also plans on deeper personal involvement in order to carry the message to other black churches now bypassing Brotherhood.

Len Garside, a systems engineer for IBM and Brotherhood director at Union Baptist Church in Atlanta, Ga., came looking for ideas to organize mission projects and stimulate interest. He came away with something more. "Having the opportunity to visit with the commission staff gave me background information and broader perspective...not only in Baptist Men and Royal Ambassadors, but in missions and the denomination," he said. "I plan to use this perspective to motivate people and involve them. My specific concerns now have global perspective."

In commenting on future relationships between black churches and the Brotherhood Commission, Larry Yoder, director of church relations said, "there is a need for Brotherhood trainers among black churches. There's also a need for free exchange across cultures. We do want black churches to know through personal relationships with the commission staff we stand beside them and walk with them."

Several participants expressed hope for a day when a black leadership conference would not be needed, that just a Brotherhood conference for all cultural and racial groups could be held. Alexander suggested it might be time, "to begin looking at specificity of situations rather than their ethnicity."

Culp responded, "Not everyone can cross cultural lines. Please continue to meet people where they are. I hope (the Brotherhood Commission) keeps reaching out, not just to my people, but to all people. Men in the field need to know the openness of what Brotherhood is doing...and can do."

Congress Urged To Maintain
Charitable Contribution Law

By Larry Chesser

WASHINGTON (BP)—Citing increased charitable giving by lower income Americans, representatives of religious and other voluntary organizations urged a Senate panel to make permanent a 1981 tax change allowing taxpayers who do not itemize deductions to deduct charitable contributions.

Despite a significant drop in charitable contributions by upper-income taxpayers since 1981, witnesses told the Subcommittee on Taxation and Debt Management individual giving climbed 11.1 percent in 1983, a growth they attributed largely to the 1981 change giving "nonitemizers" charitable contribution deductions.

Because the 1981 tax law provided for the new deduction to be phased in over five years, witnesses said precise data on its impact is not available. Nonetheless, the evidence they cited indicated it worked as an incentive to lower income givers.

The 1981 law becomes fully effective in 1986, but expires at the end of 1986 unless extended or made permanent by Congress. It contained deduction caps of \$25 during 1982 and 1983 and \$75 for 1984. It permits deductions of 50 percent of charitable contributions in 1985 and 100 percent in 1986, subject to the same limits as itemized deductions.

Subcommittee chairman Bob Packwood, R-Ore., held the hearing to examine his proposal (S. 337) to make the 1981 change permanent. Packwood, a primary proponent of the 1981 charitable contributions measure, called that change the most successful part of the 1981 tax package.

Charles T. Clotfelter, vice provost and professor of public policy studies and economics at Duke University, cited IRS statistics showing itemized charitable contributions of high income taxpayers declined sharply following the 1981 tax cut. Taxpayers with incomes between \$200,000 and \$500,000 gave 16 percent less in 1982 than they did in 1981 while those with incomes between \$500,000 and \$1 million gave 33 percent less. In contrast, taxpayers with incomes under \$30,000—those who most used the new deduction—climbed enough to provide charitable institutions continued growth during those years.

"Based on the research I have done, I believe a permanent deduction for nonitemizers would have a sizable impact on charitable giving, increasing total giving by 8 percent or more," Clotfelter said. "Because of the preponderance of religious giving at lower and middle incomes, estimates based on past giving patterns suggest that roughly three-fourths of this increase in giving would go to religious organizations."

Brian O'Connell, president of Independent Sector, a coalition of 582 voluntary organizations, foundations and business corporations promoting giving and voluntary efforts, told the panel the estimated annual loss to the treasury by 1986 would be small compared to the services rendered voluntary organizations.

O'Connell said conservative estimates by economists suggest the deduction will increase contributions by at least \$2.5 billion. He noted that while the estimated \$1.7 billion Treasury loss represents less than one-fourth of one percent of the federal budget, the \$2.5 billion figure represents more than five percent of money available to the voluntary sector.

"If the primary emphasis of the Treasury is to save money," O'Connell said, "let them ponder what it would cost them to take over responsibility for programs and institutions now funded by contributions. It would add at least \$50 billion to the deficit and dry up the voluntary spirit that they say is the heart of our country."

Rep. Barber B. Conable Jr., R-N.Y., influential ranking member of the House Ways and Means Committee, told Packwood's panel the change should be made permanent. Conable noted the major tax simplification proposals would rightly retain charitable contributions and any effort to eliminate them as loopholes "would be fraught with peril."

Conable, who is retiring at the end of the current term, told the panel that the growing number of Americans who use the standard deduction is but another reason to make the 1981 change permanent.

DeVaughn Woods Retires
As VP For Finance

By Jim Lowry

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NASHVILLE, Tenn. (BP)—When E. DeVaughn Woods took early retirement from his position as executive vice-president of a giant manufacturing company in 1973, he was not satisfied his life was really making a contribution.

Next month when he retires as vice-president for finance of the Southern Baptist Sunday School Board, he will leave with the feeling that the opportunity to spend nine years at the agency was an answer to prayer.

"I was looking for a way to live my life and apply my strengths and skills to do what the Lord wanted me to do," Woods said. "Here I could give the rest of my working life."

Woods was very familiar with the work of the Sunday School Board when he was elected to the vice-president for finance position in 1975, because he had been a trustee of the board for nearly 12 years. In his last term as a trustee, he was on the search committee which selected Grady C. Cothen to serve as president of the organization.

It was important to Woods he could bring a structured, disciplined approach of investment management to a workplace "where people can have a commitment of self to something that is greater than self.

"The board has many of the same business problems and needs as secular businesses have," Woods said. "My background and experience enabled me to approach the work of the board with a viewpoint of the business community.

"As a trustee I developed an appreciation and admiration for the people and work done at the board," Woods continued. "That experience allowed me to grasp more quickly what we hoped to achieve and move toward those goals.

"I am a firm believer in the denomination and what the institutions and agencies are doing to support the convention," he explained. "I wish all Southern Baptists could be aware of the sense of dedication of board employees to promote missions and evangelism and to strengthen local churches for the kingdom's work."

Woods has been a member of Woodmont Baptist Church in Nashville for more than 40 years. In that time, he has found his personal ministry with young married adults. His wife, Dorothy, moved their membership to Woodmont while he was away in the Navy in China in World War II.

"The young adults have adopted us and let us share their lives," he said. "The young adult couples class has been our greatest satisfaction and joy of our service in the church. We see an eagerness to know God and follow in his will and way."

When the Woods started teaching the couples class some 20 years ago, there were five couples in the class. Now the class has 70 persons on roll and there are six other couples classes at the church.

In retirement, he said he hopes to continue to do ministry activities with young married couples which will extend beyond Sunday activities, such as Bible classes and discussion groups.

There may be some time for part-time consulting work, but he said he will rule out, without regret, any 40-hour per week assignments or work which requires frequent travel away from home. He said his professional responsibilities have taken him away from his family too much already. From now on, he said he will take Dorothy with him.

"I am grateful for the nine years I have spent at the Sunday School Board as part of the kingdom's work," Woods said. "I have enjoyed the people and the relationships in serving the Lord in a business setting related to eternal values."

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