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86-163

Clergy Seeking Tax Refunds
Must File Amended Returns

By Kathy Palen

N-BJC

WASHINGTON (BP)—Ministers who have been ineligible to claim mortgage interest and property tax deductions and wish to take advantage of a provision in the new tax revision must file amended income tax returns by upcoming deadlines.

The Tax Reform Act of 1986 revoked Revenue Ruling 83-3, an Internal Revenue Service ruling that froze the ability of ministers receiving tax-exempt housing allowances to take deductions on mortgage interest and real estate taxes if they own their homes.

Since the new law makes that revocation retroactive, ministers who have been unable to claim those deductions since 1983 are eligible to file amended tax returns seeking refund of taxes overpaid.

The statute of limitations, however, requires amended returns for 1983 to be filed no later than April 15, 1987. Amended returns for other years must be filed within three years after the date the original return was due.

Persons filing amended returns should use Form 1040X and attach an amended Schedule A. Most states also will require the filing of amended state income tax returns.

Specific questions may be directed to the IRS, the appropriate state tax agency or a qualified accountant.

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F-FMB

Missionaries Help Lebanese
Feel They're Not Deserted

By Art Toalston

Baptist Press
11/3/86

RICHMOND, Va. (BP)—Southern Baptist missionary Frances Fuller knows a young man in Lebanon who once aspired to be a Greek Orthodox priest.

Instead, he became a killer, a soldier in one of the militias fueling Lebanon's 11-year civil war. He is in his mid-20s, yet he often looks as though he is 40.

"When I take my gun and go to fight," he once told Fuller, "I can't ask God to go with me."

Lebanon's tragedy is not reflected solely in death tolls and estimates of property destruction, Fuller observed. Young people in Lebanon have lost "the last thing any generation can afford to lose. They have lost the capacity to dream."

Fuller, director of the Arab Baptist Publication Center in Beirut for the last 16 years, was in Richmond, Va., to address an Oct. 27-28 Missions Education Council meeting attended by representatives of five Southern Baptist agencies. Her husband, Wayne, manages the publication center's business affairs.

Southern Baptist missionaries, who are among the few Americans still in Lebanon, have worked in the country since 1948. Their perseverance has yielded "a credibility that we didn't have before," said Fuller, of Wynne, Ark.

When numerous American diplomats left Lebanon and American businessmen left—even those in arms sales—"and when we endured everything with the Lebanese, when we got shot at by snipers, got caught in crossfire and got shelled, and when we risked kidnapping, we began to realize that people were responding to us in a very different way," she explained.

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"If we needed to say to a person, 'God loves you,' there was credibility. For some people, we were like the evidence that God loves them.

"The Lebanese are not terrorists," she noted. "The population as a whole is a victim of terrorism," of various warring militias. And the Lebanese "feel very deserted by the world, never more than right now."

When an American or European is kidnapped in Lebanon, for example, newspapers across the world report the story. "But for every foreigner who's kidnapped, there are probably 2,000 Lebanese who are kidnapped," Fuller said. Some are detained temporarily; some are beaten or murdered. It has been a method of warfare since the civil war's outset, she said.

The Lebanese in general "have become afraid of one another. They feel they must have their own turf where somebody else can't come in and kill them," Fuller said.

"The young adults of Lebanon today didn't have any youth," she continued. "They had to grow up overnight. Almost everything they thought they could believe in and count on, they saw crumble. Many young men with high ideals and ambitions became fighters, killers, participated in massacres."

Evangelicals have not been immune to tragedy.

"I know a young woman ... an evangelical ... whose wedding invitations were already printed when her fiance was blown apart by a shell," Fuller said.

In the late '70s, Jameel Safoury, a Baptist layman known for his hearty witness to Muslims, was kidnapped and murdered by mutilation.

Even so, Baptists and other evangelicals have "something indestructible which cannot be blown up by a bomb." They have joy. Fuller quoted one new believer's observation, "The people in the church don't have the dead eyes of people in the world."

"I have seen so many people whose faces were literally transformed when they became believers," Fuller said. Friends of one convert began to ask, "What's Maria doing that's different? She's so pretty these days."

Without being told to, they share their new faith with family and friends, knowing they may get a range of negative reactions. To new believers, however, it is akin to announcing marriage plans or some other good fortune, Fuller said.

Various militiamen, including one once-prominent militiaman now active in Baptist work, have stopped fighting after turning to Christ, Fuller said. "The attitude of people in our churches is that war is something so vicious and so insane as to not be something a Christian can do."

Worship services in the seven Baptist churches in Beirut are another reflection of joy. They continue even when artillery exchanges shake the walls. "You never hear any halfhearted singing. They lift the roof," Fuller said. "They tend to choose the very joyous songs. You'd have to get as low as we've gotten to get as high as we get."

Fuller said she really has not battled depression in Lebanon, but rather "symptoms of stress. I have often been afraid."

Still, "we don't want anybody to feel sorry for us ever. There's never a day when we feel sorry for ourselves. We have so much spiritual reward" and "a closeness to people" compared to before the civil war when there was "no visible sacrifice in living in Lebanon" and few people "cared if we came or went."

"We think God wants to save Lebanon," Fuller said. "We don't think Lebanon is going to be lost as a base for Christian missions."

She said she believes God is working in Lebanon because of its religious freedom and the competence of Lebanese Baptists in helping produce Christian publications, broadcasts and other evangelistic ministries for the Arab world.

Now is "exactly the right time," Fuller added, to send additional missionaries to Lebanon. She said Southern Baptists must never be ashamed if the Lebanese someday ask Americans, "Where were you when we needed you?"

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

Postal Rates To Remain
At Current Level For 1987

N-BJC

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WASHINGTON (BP)—Congress has approved an overall spending bill that contains sufficient funds to maintain current postal rates for non-profit publications, including Baptist state newspapers, through September 1987.

The continuing resolution contains \$650 million in federal subsidy to provide reduced mailing rates for non-profit mailers. That amount will allow the Postal Service to maintain current rates through the 1987 fiscal year, according to Senate and House reports.

Although Congress currently approves an annual revenue foregone appropriation to subsidize the difference between what the Postal Service would receive at full unreduced rates and what it actually receives at the reduced rates, the Reagan administration is backing a plan that would eliminate such appropriations. The administration has said it will propose legislation to enable the Postal Service to continue reduced rates for most existing subsidized mailers without Congress' revenue foregone appropriations.

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Kentucky's Sanders
Dies In Louisville

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Baptist Press
11/3/86

LOUISVILLE, Ky. (BP)—Harold G. Sanders, retired executive secretary-treasurer of the Kentucky Baptist Convention, died Oct. 30 at his home in Louisville, Ky., following an extended illness. Following services Nov. 2 at Louisville's Crescent Hill Baptist Church, his body was carried to Tallahassee, Fla., for burial.

Sanders, 79, held student pastorates in Missouri, Kentucky and Indiana. He was pastor of Norwood Baptist Church in Birmingham, Ala., 1941-43, and First Baptist Church of Tallahassee, 1946-61. He left that church to become executive secretary-treasurer of the Kentucky convention, the post he held until retirement in 1972. He was pastor of Morningside Baptist Church in Louisville from 1976 to 1985.

Sanders had been chairman of the Stewardship Commission of the Southern Baptist Convention, a member of the SBC Home Mission Board, chairman of the SBC Committee on Order of Business, and president of the Southern Baptist Chaplain's Association. He was a U.S. Navy chaplain during World War II.

A native of Aurora, Mo., Sanders was educated in the public schools of Webb City, Mo., and earned undergraduate degrees from Southwest Baptist College and William Jewell College. He did additional work at the University of Missouri and earned graduate degrees from Southern Baptist Theological Seminary in Louisville.

Married to the former June Holloway, he was the father of four children. He is survived by them, along with five grandsons, one granddaughter, two sisters and a brother.

The family has requested expressions of sympathy be given to the Harold G. Sanders memorial fund for mission investors, care of Florida Baptist Convention, 1414 East Indianhead Drive, Tallahassee, Fla., 32207

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MSC Workers Provide Base
For Pioneer Student Work

By Frank Wm. White

F-BSSB

NASHVILLE, Tenn. (BP)--Educating Texas Baptists about Mission Service Corps and its importance in reaching the world for Christ would not seem to be the responsibility of a Colorado campus minister.

But without that responsibility, Gary Wilson said, he would not be able to continue his job at Western State University in Gunnison, Colo.

Wilson is a Mission Service Corps worker—a volunteer who raises his own support and participates in Southern Baptist mission endeavors—and most of his funding comes from churches in his home state of Texas. Although Mission Service Corps volunteers are appointed by the Southern Baptist Home Mission Board, they must raise their own support.

Wilson is one of 110 campus and church ministers who work with college students in Southern Baptist's new work areas who are MSC volunteers, said Bob Hartman, national student ministries consultant at the Southern Baptist Sunday School Board who assists the Home Mission Board in selecting MSC student workers.

The Sunday School Board's national student ministries department has a goal of placing 50 additional MSC volunteers in student work this year, Hartman said during a recent conference at the board.

Wilson, other MSC student work volunteers and people who supervise student workers attended the conference to discuss ways to recruit new volunteers.

"We could place 150 to 200 volunteers right now if we had them," Hartman said. Like Wilson, the potential new student workers would work in areas where MSC volunteers are the only hope for student ministries, he added.

Five of the six full-time student workers in Colorado are MSC volunteers. "We wouldn't have full-time campus ministers without MSC. It's crucial for student work in Colorado," Wilson said, adding, two of the largest campuses in the state do not have Baptist Student Unions because directors are not available.

John Woodfill, San Francisco Bay area campus ministries coordinator, said he wants to involve more MSC volunteers in his area also. Although Woodfill's position is funded by the Home Mission Board, four of the nine student workers in San Francisco are MSC volunteers.

And although California Baptists have work on 40 campuses, there are 350 campuses with 1.8 million students in the state. California Baptists could not hope to develop work on the state campuses without MSC, Woodfill said.

He said he could start programs on five additional campuses in the Bay area now if workers were available.

Hartman said student ministry leaders from new convention states are turning to more established states for volunteers and funding to establish student work through the Mission Service Corps.

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N-BJC

Court Accepts Dispute Between
Mormon Church And Workers

By Stan Hasteley

Baptist Press
11/3/86

WASHINGTON (BP)--Acting on motions from the Mormon Church and the federal government, the Supreme Court announced Nov. 3 it will decide if Congress violated the Constitution in 1972 by exempting churches from compliance with a provision of the Civil Rights Act banning employment discrimination on the basis of religion.

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In a dispute that likely will have broad effect on many, if not all, U.S. religious groups' employment policies, the high court faces a classic confrontation between the competing interests of the two religion clauses of the First Amendment—the ban on an establishment of religion and the guarantee of free exercise of religion.

When Congress enacted the Civil Rights Act of 1964, the law provided that religious employers could restrict their employment to "individuals of a particular religion to perform work connected with ... (their) religious activities." But in 1972, when it rewrote and extended the law, Congress deleted the word "religious" from the exemption, thereby broadening it to include all employment activities in which a church might engage.

Seven employees of Mormon Church-owned businesses in Utah who were fired after they failed to qualify for "temple recommends" challenged the amended law in the U.S. District Court for Utah and won. ("Temple recommends" refers to a relationship with the Mormon Church enabling members to participate in certain secret rites performed only inside temples, including baptism for the dead.)

After the district court three times ruled for the fired workers, the federal government intervened in the case on the church's side. Together, they appealed the lower decisions to the nation's high court.

Besides declaring the 1972 provision unconstitutional, the district court awarded damages to one fired employee, Frank Mayson, including back wages, fringe benefits, retirement contributions and reinstatement.

In a written brief asking the Supreme Court to review all findings of the lower panel, church attorneys argued the district court "has created a new test that requires broad scrutiny of the tenets, rituals and administrative practices of religions for the purpose of determining what is and what is not 'religious.'" Such scrutiny by courts of church employment practices, they argued, would result in unconstitutional intrusion of government officials into church affairs.

Supported by separate briefs from the federal government's top lawyer, Solicitor General Charles Fried, church attorneys wrote that the lower court had invalidated "a sensible congressional effort to avoid constitutional problems."

"Surely it fell within Congress' power to make the change that made it unnecessary for courts to decide which of a church's programs are religious and which are not," they elaborated.

On the other side, lawyers from the Utah chapter of the American Civil Liberties Union who have represented the workers argued, "This is a clear case of a religious employer simply using the ... exemption to coerce religious loyalty through the economic power that an employer enjoys over its employees."

The district court ruled properly, they argued in part, because the Mormon Church would be given an unfair economic advantage over its private-sector business competitors if it limited employment only to its own members, each of whom is required to return 10 percent of his income to the church as a condition of employment. The Mormon Church owns three television and 12 radio stations and a group of insurance companies, has extensive agribusiness and commercial real estate holdings, and manages a large securities portfolio, the ACLU lawyers noted.

Although the original lawsuit was brought by seven former employees, most of the dispute has centered on Mayson, a building engineer for 16 years at the church-owned Deseret Gymnasium. A nominal member of the church, Mayson was fired in 1981 after failing to come up to temple-worthy standards, including regular church attendance and tithing. He had been informed several months earlier of his impending dismissal unless he became qualified for the temple recommend. He was 56 years old when fired.

The high court is expected to hear oral arguments in the case sometime after Jan. 1 and reach a decision by the end of the current term in July 1987.