



**BAPTIST PRESS**

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May 22, 1990

90-71

Court rules contributions  
to children not deductible

By Kathy Palen

N-BIC

WASHINGTON (BP)--Parents who directly support their missionary children may not deduct that money as a charitable contribution, the Supreme Court has ruled.

In a unanimous opinion May 21, the high court held such contributions are not "for the use of the church" within the meaning of the Internal Revenue Code.

When Congress added the phrase "for the use of" to Section 170 of the code -- which originally allowed individuals to deduct only contributions made "to" a charitable organization -- it most likely was referring to donations made to trusts, foundations and similar donees, wrote Justice Sandra Day O'Connor.

In that way, Congress assured that charitable contributions would be made in a legal arrangement in which the beneficiary would have the incentive and the legal authority to ensure that donated funds be properly used, she said.

"There is no evidence that Congress intended the phrase 'for the use of' to be interpreted as referring to fiduciary relationships in general or as referring to a type of relationship that gives a qualified organization a reasonable ability to supervise the use of contributed funds," O'Connor said.

The case before the court involved a Mormon couple, Harold and Enid Davis, who provided financial support for two of their sons who were selected as missionaries by the Mormon Church. The couple claimed they made their contributions "for the use of the church" and, therefore, should be allowed to deduct them on their tax returns.

But O'Connor said to interpret the tax code as allowing taxpayers to claim deductions for funds transferred to children or other relatives would burden the Internal Revenue Service with "insurmountable administrative difficulties in verifying that any particular expenditure benefited a qualified donee."

Such an interpretation, she added, would create an "opportunity for tax evasion that others might be eager to exploit."

Nothing in the case indicated the couple transferred funds to their sons "in trust for" the church or took any steps normally associated with creating a trust or similar legal arrangement, O'Connor wrote. Although the sons may have promised to use the money in accordance with church guidelines, they did not have any legal obligation to do so, she said.

In addition, O'Connor wrote, nothing in the case indicated the church might have a legal right to the money or a civil cause of action against missionaries who used their parents' money for purposes not approved by the church.

The court also rejected the couple's argument that, under a Treasury Department regulation, they should be able to claim deductions for their sons' unreimbursed expenditures related to their sons' contribution of services.

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That regulation, O'Connor said, indicates that taxpayers may claim deductions only for expenditures made in connection with their own contributions of service to charities.

"Petitioners' interpretation not only strains the language of the statute but would also allow manipulation of (the regulation) for tax evasion purposes," she wrote. "For example, parents might be tempted to transfer funds to their children in amounts greater than needed to reimburse reasonable expenses incurred in donating services to a charity. Parents and children might attempt to claim a deduction for the same expenditure.

"Controlling such abuses would place a heavy administrative burden on the (Internal Revenue) Service, which would not only have to monitor the taxpayer's records but also or relate them with the records of the third party."

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Get ready for 1991, not 1951,  
Schaller tells churches

By Mark Wingfield

N-HMB

Baptist Press  
5/22/90

WASHINGTON (BP)--Churches must wake up to the fact that next year will be 1991 and not 1951, Lyle Schaller told a group of Southern Baptist ministers.

Schaller, a church growth authority and parish consultant with the Yokefellow Institute in Richmond, Ind., spoke to about 250 people attending a Models for Metropolitan Ministry conference. The event was sponsored by the Southern Baptist Home Mission Board, the six Southern Baptist seminaries, and state conventions and metropolitan associations in the Northeast.

"There seems to be a growing amount of evidence that next year is going to be 1991," Schaller quipped, then added in a serious voice, "If that's true, we've got problems.

"If it were going to be 1951, we might know what to do."

Schaller lamented that most churches are stuck in a time warp that causes them to be 30 years behind current trends. To continue to survive and grow, churches must stop planning to do in 1991 the same things that were effective in 1951, he said.

He discussed four trends that churches must face: a changing world, mega-churches, para-church organizations and competition,

"The religious scene, especially in urban America, is changing rapidly," Schaller said.

Classifying religions as Catholic, Protestant and Jewish no longer is sufficient, he explained, noting that almost as many Muslims worship in the United States each week as do Methodists.

More importantly, for the first time in 1,200 years, a new religion is rising to worldwide prominence, Schaller said: "We are seeing the emergence of a new, large, rapidly growing religion on a worldwide basis. The last time this happened was 1,200 years ago with the emergence of Islam. Now it is happening again with the Mormons."

He commended Southern Baptists for being the only religious body taking this event seriously. "Fifty, 75 or 100 years from now, it will be seen that the Southern Baptist Convention was the first religious body on this continent to take seriously the emergence of a new religion," he predicted.

A second issue to be faced in the 1990s is the emergence of the mega-church, Schaller said, adding that this especially is true for Southern Baptists.

"The number of big Southern Baptist churches has quadrupled in the past 30 years," he explained. "Among the long-established, larger Protestant denominations, Southern Baptists are the only one to have such an increase."

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The increase in mega-churches has been accompanied by an increase in the number of churches averaging 800 or more in worship attendance.

"The emergence of the mega-church is one of the six most important things that has happened in my lifetime," said Schaller, who is 67. "It is a whole new phenomenon in American church history."

Currently, one of every 250 Protestant churches in America averages at least 800 in Sunday worship, he said. By comparison, one of every 200 Southern Baptist churches is that large.

Yet another issue to be faced in the 1990s, Schaller said, is the continued influence of para-church organizations.

He traced the emergence of para-church groups from the 1960s, noting that most were created to meet a "perceived vacuum" in denominational programming. The independent, interdenominational organizations have grown to be more influential in some areas than denominational programs, he said.

"If I were a Southern Baptist, I would raise this question: When and how do the para-church organizations influence what happens in the Southern Baptist Convention," Schaller said, but added few people ask such questions. "No one in the Southern Baptist Convention discusses this," he said.

While the Southern Baptist Woman's Missionary Union is not a para-church organization, it came into being the same way, he said. "WMU came into existence out of a perception of a vacuum" in missions education.

In the 1990s, the Southern Baptist Alliance is one organization that has been created out of another perceived vacuum, Schaller said. The denomination will have to decide whether organizations like the Alliance -- created as a result of 11 years of denominational fighting -- are para-church organizations or something else, he said.

Another trend for the 1990s is that churches must compete more for attention, Schaller said. "In some ways, the most significant pattern in metropolitan missions is competition."

He said this is not a new word for churches but is one that can now be spoken out loud. "We have people who are 25, 35, 45 years old who, when they get up on Sunday morning, feel they have a right to choose whatever church they want to go to."

This lack of institutional and church loyalty "is disturbing to people of my generation," Schaller said.

However, mega-churches "function very well in this free-market economy," he said, explaining that many people who are unhappy with their own churches attend either Sunday school or one service at that church and then go to a nearby mega-church the same day.

Pastors can no longer count on a high level of denominational or church loyalty to fill their pews on Sundays, Schaller warned. Instead, the churches that attract people are the churches that distinguish themselves in some way. (See related story.)

This is another reason the mega-churches have been successful, Schaller said. "What they have done is made church interesting. Today, folks want worship to be interesting."

Television has influenced this trend more than anything, he said.

"Television has radically changed the public discourse. Television has said it's up to whoever is talking to grab your attention. We used to think it was your responsibility to stay awake and listen," Schaller said.

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This trend affects both rural and metropolitan churches, he explained. "In western Kansas, you're not in rural America. In northern Mississippi, you're not in rural America.

"Regardless of where you are, you're not in rural America; you're in television land."

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Churches face stiff competition  
today, Schaller tells ministers

By Mark Wingfield

N-HMB

Baptist Press  
5/22/90

WASHINGTON (BP)--Modern churches must learn to position themselves in a crowded marketplace that vies for the public's attention, a church-growth expert said.

That advice was given by Lyle Schaller of the Yokefellow Institute in Richmond, Ind., as he spoke to 250 Southern Baptist ministers in a Models for Metropolitan Ministry conference. Schaller, a Methodist, is the author of numerous books on church growth and acts as consultant to Protestant churches across the nation.

"In the past 30 years, one of the biggest changes in urban America is that the level of competition is going up," he said. "It doesn't matter what you're talking about, the quality standard has gone up."

Because Americans expect more today, they will not attend a church simply because it is nearby or because it is the church their parents attended, Schaller said.

"The greater your emphasis on reaching the younger generation, the more important quality is," he said.

"There was a day when we looked at churches as being one of about four or five types," defined by factors such as denominational labels, language type or pastor type, he said.

Those traditional factors have little bearing on how people choose a church today, he said. Describing the religious world as a "free-market economy," Schaller said people now feel free to shop around for the church that meets their needs -- regardless of denominational label or location.

Schaller listed about two dozen ways modern churches distinguish themselves. The categories are not mutually exclusive, because some churches may appeal to people with two or three different emphases.

Some of the most common categories are:

-- Big Sunday Morning Church. This church builds its emphasis around the theme of a weekly "homecoming," with good preaching and music.

-- Seven Days a Week Church. This church emphasizes its programs throughout the week as much as Sunday morning worship, realizing that more fish can be caught with more hooks.

-- Pastoral Care Church. In this congregation, people receive personal attention to their counseling needs. Preaching is secondary to the pastor's ability to talk with people one-on-one.

-- Teaching Church. Representing the fastest-growing group, this church emphasizes detailed study of the Scriptures. "There are an awful lot of folks out there who want to learn content in detail," Schaller said. "They want to know what they were cheated out of when they went to Sunday school."

-- One-of-a-kind Church. This is the church that has a specialized ministry no other church can offer, such as a program for the handicapped.

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-- Issue-centered Church. These churches focus mainly on one issue, which for a time unites the congregation. The problem, Schaller said, is that the once-unified congregation often falls apart when forced to deal with other issues on which members do not agree.

-- Third Place Church. These churches create a "third place," which is a major socializing factor alongside work and home. People are attracted to these churches because of the fellowship more than the content of the preaching or teaching, Schaller said. "This is a place where you are looked at for who you are, not for your family or what you do."

-- Pastor's Vision Church. This church runs on the passionate vision of the pastor, which he is able to articulate in such a way as to gain support even though the vision may not be broadly owned. "The number of these pastors is gaining rapidly across the nation," Schaller noted.

-- One-on-one Church. These congregations are built upon the personal interaction between every member; everyone knows everyone else. The problem, Schaller said, is that such churches never grow beyond about 65 members.

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Old programs won't reach  
today's youths: Schaller

By Mark Wingfield

N-HMB

Baptist Press  
5/22/90

WASHINGTON (BP)--Yesterday's programs will not reach today's youths with the gospel, a church-growth authority said.

"We are running into tried and true models that aren't working anymore," said Lyle Schaller, an author and church consultant affiliated with the Yokefellow Institute in Richmond, Ind.

"One of the biggest issues facing the church is: What do we do with a new generation that is substantially different from any other generation?" he said. "We just aren't hacking it with today's youths."

Schaller said America's youngest generation is different from all others primarily because they are the nation's "first full-fledged television generation."

For classification purposes, Schaller identifies this generation as those people born between 1968 and 1982.

Other major generational groupings are those born between 1900 and 1928, representing the most church-going generation in history with a high degree of institutional loyalty; those born between 1928 and 1942, a "largely neglected generation"; those born between 1941 and 1955, the front edge of the Baby Boom and "the first generation to come along in American history and reverse the tide"; and those born between 1955 and 1968, the end of the Baby Boom and the generation with the largest population.

Schaller said any church attempting to use the same youth ministry models that reached these previous generations will be frustrated with the current generation. This is hard for some pastors and lay leaders to understand, he said, because "it always worked before."

The church is not alone in facing this issue, Schaller said, noting, "The U.S. military is most concerned about this because they draw all their recruits from this group." Schaller said he had been called in as a consultant for the Navy to help them figure out why today's sailors don't attend chapel as much as sailors did in the past.

Southern Baptists used to "inherit members" as children were brought up through the Girls in Action and Royal Ambassadors Missions programs and remained loyal to the denomination as adults, he explained. However, that day is gone, he said, because the younger generation has no loyalty to institutions or denominations.

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"Every congregation has to earn and re-earn the loyalty of its members," Schaller said.

America's latest generation has been taught they can have whatever they want immediately, he said. This differs from the delayed gratification earlier generations were raised on.

For this reason, former youth programs that caused junior high students to look with anticipation to things only high schoolers were allowed to do are no longer effective, he explained.

The desire for immediate satisfaction also diminishes the appeal of preaching which stresses that Christians are waiting for heaven -- a delayed goal, Schaller said.

Also, more teen-agers are working than ever before, he noted. "For a rapidly growing portion of high school juniors and seniors, work has replaced school as the most influential factor in their lives."

Another critical factor is the onset of a "national youth culture" in which teens are socialized by teens rather than in a society run by adults, Schaller said. As a result, today's youths are not being taught pro-social and pro-moral behavior.

"I wish I could brag to you about what churches across the country are doing about this," he said. "But the church is not taking the lead."

Churches with the most productive ministries have dropped the concept of "youth ministry" and focused on a "family ministry," Schaller said.

For example, a family minister might begin his work by visiting every family with teen-agers to find out what their needs really are, he suggested.

Family programs also should challenge youths to do ministry with adults from other generations, he said. This could be accomplished through non-competitive events such as including youths as Vacation Bible School teachers, sponsoring intergenerational mission trips or enlisting youths to be elevator operators to assist the elderly.

Churches make another mistake when they assume all teen-agers will participate in the same programs, Schaller said: "Don't look at them as high schoolers. Look at them as the high schools do, where everyone is not expected to take the same course."

Schaller suggested programming multiple options for youths in a cafeteria approach.

The key to reaching today's youths is not grouping them by ages or grades but by tribes or peer groups, he suggested. When one member of a peer group becomes involved, he or she will soon influence the others to become involved.

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1,000 respond during  
Czechoslovakia crusade

By Mike Creswell

N-FMB

Baptist Press  
5/22/90

PRAGUE, Czechoslovakia (BP)--About 1,000 people -- one-tenth of the audience -- stepped forward to express interest in accepting Jesus Christ as Savior during a May evangelistic crusade in Prague led by former American astronaut James Irwin and British Baptist evangelist Vic Jackopson.

It was one of the largest evangelical crusades held in Czechoslovakia since democracy was established last December. Baptists joined Methodists, Brethren and other groups in sponsoring the event in a Prague sports hall.

Most of those responding checked cards indicating, "I want to accept Jesus as my Savior" or "I would like my spiritual life to be deeper."

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Czechoslovakian Baptist Union leader Pavel Titera joined Jackopson and Irwin, a Southern Baptist, in a visit to Hradcany Castle in Prague, where they presented national President Vaclav Havel with a Czechoslovakian flag that had been to the moon. The three also prayed with Havel.

The visit was the third time Titera has spoken to Havel. Earlier he gave a personal Christian testimony to the leader, urging him to follow in the steps of former Czechoslovakian President Tomas Garrige Masaryk, a staunch evangelical who led the country between 1918 and 1935.

"Brothers, it's a new day," Titera told the union's central administrative committee recently as he displayed an engraved invitation asking him to attend a state reception given by Havel at Hradcany Castle. During the reception, Havel ordered the doors opened and allowed the public to enter. "Hundreds of people came in off the street. It was quite remarkable," Titera said.

Evangelical Christians still are marveling at such occurrences less than a year after church leaders tried to keep a low profile to avoid communist government scrutiny. In January the government scrapped a 1949 law controlling religious activities.

Follow-up with people who made spiritual decisions during the crusade will be a top priority with Baptists and other evangelicals in coming weeks, said Eva Titera, the Baptist leader's wife. "It's very important that these people be nourished well. It's our responsibility to lead them and let them grow."

The high response of crusade participants shows "that people in Czechoslovakia are hungry for spiritual bread," she said.

That impression was echoed by British-born Diana Jankovic, who lives with her husband, Slavomer, in Bratislava. The two work with young people at the Bratislava Baptist Church.

"For 40 years there has been very little Bible teaching," she said.

"People are starving. I see many people who are hungry for God's Word and don't know how to live as Christians." Pseudo-Christian groups such as Jehovah's Witnesses and a wide range of Eastern religious groups and New Age proponents have become active in the country in recent months, she said.

Such groups pose a threat to young people, she stated, since "anything Western is interesting for them." But getting young people to attend church is easier now, she added, because they are no longer threatened with the loss of study opportunities if they come.

Younger Christians are better prepared for evangelistic outreach than their parents, said Mirck Ira, a father of two who also works with teen-agers at the church. "They're not so limited as we older ones, and their expression of Christianity is more spontaneous. In the evangelical churches, we're not prepared for the changes in our society."

Another challenge for evangelicals will be the growing strength of the Roman Catholic Church, which in other parts of Europe has at times opposed evangelical outreach. Czechoslovakia and several other Eastern European countries have re-established diplomatic ties with the Vatican, and Pope John Paul II recently visited Prague, Bratislava and Velehrad. More than 10 million of Czechoslovakia's 15.6 million people are considered Roman Catholic.

For years, evangelical churches have been occupied only with internal problems and could give no thought to reaching beyond church walls, said Ira. Now that freedom has come, quick change will be difficult.

"Outside, the walls are down, but inside the mind, walls remain," he said.

Czechoslovakian Baptists  
dust off church plans

By Mike Creswell

N-FMB

BRATISLAVA, Czechoslovakia (BP)--Baptists in Czechoslovakia are dusting off church construction plans that have been shelved for up to 20 years.

They want to construct new buildings or renovate old ones in a dozen or more locations. And finally, leaders say, they will be free to build churches that look like churches without fear of communist reprisal.

"We never thought we'd get an opportunity to use these plans, but we were ready," said Pavol Kondac, president of the Slovakian Baptist council and pastor of Bratislava Baptist Church. A church building constructed last year was the first for Baptists in more than 40 years.

In Bratislava, the nation's second-largest city, Baptists meet in a former Lutheran funeral chapel allotted by the government. Several hundred people fill the sanctuary, requiring chairs in the aisle. The building needs renovation and lacks classroom or office space. Members rent a basement several blocks away for children's Sunday school, youth meetings and other functions.

Before the democratic revolution of 1989, plans for a new building were drawn up with an eye to close scrutiny by communist government authorities. The structure was purposefully designed to look like a factory, not a church, said Valdimir Dvorak, secretary of the Slovakian Baptist council. "Now, we will make some modifications," he said.

Revised plans will include meeting rooms for Baptists throughout the area, a Christian bookstore, a chapel for weddings and an area for ministry to senior citizens. At the present site, the congregation recently erected a sign announcing its name. Earlier, signs were not allowed.

But even with new freedoms, getting any new building constructed will be difficult. Money and resources are low for Baptists throughout the country. In Bratislava, the congregation is competing with other church groups for one of 16 church sites the city government is doling out.

Leaders of other Baptist churches across the country say lack of money is now the biggest barrier to getting suitable buildings for worship.

At Ruzomberok, lay leader Samuel Makonyi estimates a new building for a 40-member congregation will cost almost \$60,000. At Poprad, a city some 180 miles from Bratislava, pastor Albin Masarik estimates a new building would cost more than \$389,000. A 55-member congregation in Litomerice has managed to construct a building after financial sacrifice. Now they are struggling to pay off a \$5,000 loan and secure a house for their pastor.

These amounts of money may seem small by American standards, but in the country's economy a worker earns about \$2,000 per year.

Baptists also are struggling to begin paying the salaries of their pastors after years of receiving modest salaries from the national government. "In earlier times, Baptists did not accept funds from the state, but we were forced to do so during the past 40 years," said Pavel Titera, president of the Czechoslovakian Baptist Union.

Baptist leaders are urging churches to begin paying salaries this year and stop all government paychecks by next year -- a sensitive subject being discussed in union meetings. Not all pastors believe accepting government paychecks is a bad policy, and paying pastor salaries will be a major financial undertaking for the congregations.

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

Singles said to be  
to give, receive

By Terri Lackey

N-SSB

NASHVILLE (BP)--Churches tend to subject their single adult members to "spiritual blimpism" by constantly feeding them but never letting them work off their intake, a Nashville pastor said.

"We have a tendency to feed single adults with seminars and programs or whatever, but we never give them an opportunity to exercise what they are receiving," said Charles Page, pastor of First Baptist Church of Nashville.

Page spoke to a group of church and associational leaders attending a training seminar on ministry to single adults sponsored by the Southern Baptist Sunday School Board's family ministry department May 14-17 in Nashville.

Page said single church members have "tremendous gifts and skills that need to be taken advantage of." For example, he said churches can use singles as deacons, on committees, in youth work and in the music ministry.

"Singles can be used in so many areas and avenues," said Page, who noted a single male heads his church's finance committee, and a single woman is chairperson of the budget committee.

Saying he is not in favor of stereotyping single adults, Page acknowledged, "Many single adults are just a little bit fickle in terms of faithfulness and loyalty" to churches.

"They want to go where the action is, and that many times can jump from place to place," Page said.

"Our single adults need to be challenged in such a way that they are fulfilled, and that does not mean just through ministry to them."

Ken Jordan, manager of the senior and single adult section of the board's family ministry department, said the church has the power to help single adults grow.

"The church can help singles introduce an element of intentionality into their lives by giving them skills, motivation and tasks," Jordan said. "The church can offer singles guidance toward fulfillment in life."

The church should take into account "the giftedness of its individual members and provide singles a place and an opportunity for nurture and service," Jordan said. "Single adults can be both recipients of and resources to the church's ministry."

By comparing church membership to a family, Christians are challenged to reinterpret their roles, he said.

"In church, we are to relate to one another in family-like ways," said Jordan who explained that in families every member has roles and tasks.

"The church can serve as a learning and growth center, helping individuals to develop their gifts, skills and abilities, and providing avenues for them to exercise them in service to others," he said.

Page said involving single adults in the work of the church may be as simple as asking them: "One reason our single adults had not been involved in the church is because we had not asked them. They were willing all the time."

Once churches recruit singles, they must then be trained, he added: "They are willing to serve, but we have to train them. Then we have to give them responsibilities that will demonstrate our trust in them."

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Jordan said single adults represent the largest "untapped" segment of the adult population in America in regards to religion. More than 35 percent of the adult population in the United States is single.

"The percentage of single adults in the general population is much greater than the percentage of single adults among adult Southern Baptist church members," Jordan said. "And the implication for churches is obvious -- there is a tremendous need to develop programing that will effectively address the needs of the never-marrieds."

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CORRECTION: In the 5/18/90 BP story titled "Affiliates from 6 states honored with ACTS awards," please change the 12th paragraph to read:

K40-AN of Lubbock, Texas, received recognition for best Christian message for "Riches" and best musical/theatrical series for "Saltracks."

Thanks,  
Baptist Press

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