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FELLOWSHIP OF MISSIONS Email Newsletter

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PRESIDENT'S PONDERINGS



Gerald K. Webber, President FOM

THANKS, I NEEDED THAT!

Remember the old shaving lotion commercial that pictured the guy slapping himself on the face with his favorite fragrance, following which he exclaims happily, "Thanks, I needed that!?" I got one of those following my Focus on Missions article, *An Elephant in the Room* (June 2006.)

Dr. Donald Davis, Corporate Counsel for ABWE, wrote a kind-spirited challenge to a statement I made about the agency's role in certifying the deductibility of donations. Specifically, I said of the mission agency (or other 501(c)3 entity) that it "is deputized to validate the deductibility of contributions."

Davis took issue with this, and asserted, "Nothing in section 501(c) or related code provisions states or suggests charities who seek to have their exempt status recognized are deputized for any purpose."

He further stated, "I would not characterize these reporting or accountability obligations of exempt charities as acting as a 'deputy' or as 'validating the deductibility of contributions.' I do not consider ABWE as having a legal obligation to assure the deductibility of donations....Of course, we voluntarily do all we can to help with that process through appropriate receipting and policies, including reminding donors of their obligations and

suggesting which donations we receive should be deductible, but we have no legal duty to enforce any law with respect to someone else. I would resent it if the IRS were to refer to ABWE as a 'deputy,' or suggest we must validate deductibility of contributions."

Hmmmm! Davis has a point here, and one I'd like to pursue. He rightly observes that the "Ted Kennedy's of our system" would love to dominate, or at least regulate in greater measure, those of us who provide opportunity to donors to receive tax consideration for their gifts. He's on target when he suggests that we should resist any imposition not clearly mandated by the laws of the land.

It's a conversation that should be continued. I've asked Davis to prepare an article that we could include in an upcoming Focus. I hope he'll do that. I don't like being wrong, but when I am, I'm willing to have someone gently slap me up side the head (in love, of course) and set me right. Thanks, Don, I needed that!

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CMMA (Catskill Mountains Missionary Association)

has a new web site. To view beautiful scenes of a very needy home mission field visit www.cmma-ny.org and take a tour through the Catskill Mountains and the Hudson River valley of New York State. The General Director is Robert Worthington pictured here with his wife Beth.

IRS FREE ON-LINE WORKSHOP FOR NON-PROFITS

Mac McBride (FOMConsulting) has forwarded this information for tax-exempt organizations. He has also noted: "the IRS website does not require registration and its visitors will remain anonymous." Their announcement is as follows...

IR-2007-13, Jan. 22, 2007

WASHINGTON – The Internal Revenue Service has launched a new Internet-based version of its popular Exempt Organizations Workshop covering tax compliance issues confronted by small and mid-sized tax-exempt organizations, including charities and churches.

The target audience for the free online workshop, [*Stay Exempt – Tax Basics for 501\(c\)\(3\)s*](#), is organizations that have no tax experts on staff or have no or limited contact with outside advisors on tax compliance issues.

"The Exempt Organizations division has offered face-to-face workshops for small and mid-sized organizations since 2001," said Lois G. Lerner, Exempt Organizations director. "These have been remarkably popular and have played an important role in our effort to increase compliance with the law through effective outreach and education."

"However because of the cost and time involved in producing the live workshops, we can offer only a few each year in major cities. With this new online program, anyone, anywhere can access a 'virtual workshop' whenever it's convenient for them," Lerner added.

The workshop consists of five interactive modules on tax compliance topics:

- Tax-Exempt Status – How can you keep your 501(c)(3) exempt?
- Unrelated Business Income – Does your organization generate taxable income?
- Employment Issues – How should you treat your workers for tax purposes?

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- Form 990 – Would you like to file an error-free return?
 - Required Disclosures – To whom do you have to show your records?

Each module contains learning objectives as well as interactive exercises to keep the sessions lively. Users can complete the modules in any order and repeat them as many times as they like. Users also will find dozens of links to IRS forms and publications that provide details about the topics in the modules. The IRS website does not require registration and its visitors will remain anonymous. Comments on ways to improve the workshop are encouraged.



US AND WORLD POPULATION FIGURES

The U.S. Census Bureau's January 30 report estimates there are 301,064,835 people in the United States and 6,573,151,255 in the world.

DID YOU KNOW ROBINSON CRUSOE LED HIS MAN FRIDAY TO CHRIST...?

My wife and I, in our family devotions and prayer time, read from the Bible and *This Day in Baptist History II*¹. On January 10th the devotional entitled "Meet the Real Robinson Crusoe" revealed an interesting example of revisionism by liberal historians. James Foe and his son Daniel DeFoe were among dissidents who opposed Her Majesty's edicts in the eighteenth century. A copy of DeFoe's *Robinson Crusoe*² (1719) "is permeated with the gospel, but the revisionists have taken the very heart of the book and made it a mere novel. If you can find a copy to read, you will note as well Crusoe's development of the art of soul winning as he leads his man "Friday" to the Lord and then instructs him in God's Word and the dangers or religiosity without reality."



This devotional concludes, "The revisionists, by omission and distortion, are actually rewriting American history. May God make us alert to this academic danger. I find it amusing that those who would classify Fundamentalists as 'biased bigots' are themselves 'convoluted contortionists' concerning factual historical data."

¹ Cummins and Thompson, *This Day in Baptist History II* (Greenville, S.C.: BJU Press, 2000, pp.18-19.

² Daniel DeFoe, *Life and Adventures of Robinson Crusoe* (Chicago: S.S. Maxwell and Co., 1888, pp.87-88

2007 ANNUAL CONFERENCE SEPTEMBER 17-19 IN VIRGINIA BEACH

Our invitation to tour the nuclear carrier USS Enterprise during our 1998 Annual Conference in Virginia Beach was a once-in-a-life-time experience. Missions to Military, headquartered in the center of this vast military complex, has again volunteered to host another annual meeting and may have other surprises in store. Please mark your calendar to reserve these dates September 17 – 19, 2007. The theme will be *Ethical Issues in Missions*.



Dr. David Doran, author of the mission's text, *For the Sake of His Name*, will be bringing the plenary addresses of the conference. Dr. Doran is Senior Pastor of Inter-City Baptist Church and President of Detroit Baptist Theological Seminary. Informative workshops will focus on ethical issues in missions such as:

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- Ethically Managing a Christian Testimony in Restricted access fields
 - Bi-vocational Missionaries
 - Support Schedule Accountability
 - Ministry among illegal immigrants in the USA

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