## COMING EVENTS

### OCTOBER, 1986 - JANUARY, 1987

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To Boldly Go Where No Computer Has Gone Before . . .

It's Friday morning, 6:13—the last day for extra credit. The gravity of the moment slowly seeps into Linda's awakening consciousness. Suddenly she bolts upright, wide awake. She knows she's borderline 2.0 for the grading period. If she drops below that, she's on restriction for the next six weeks. Extra credit is her only hope.

Her hands fumble for the phone. Glimpse she dials the hand-scrawled number from the crumpled piece of paper on her nightstand. "Good morning," a chipper voice answers, "and who might be calling so early in the day?"

Linda punches her 4-digit student I.D. number into the glowing buttons on her princess phone. Immediately the voice responds: "Why Linda, what a pleasant surprise! I thought I'd heard the last of you—what was it—five weeks ago? What would you like to do at 6:14 this morning?"

Linda's fingers find the keys on her phone with the letters M-A-T-H. "A wise choice. Shall we pick up where we left off?"

Linda presses the key with the letter "Y" for Yes. "Ok, what's 21 times 36—please do the problem in your head."

Linda presses the numbers 7-3-1. "Your response time was excellent—unfortunately you missed the right answer by 25. Remember our trick from five weeks ago? Ignore the 1 of 21. Calculate 2 times 36 and you'll get 72. Add a zero to the end—which is the same as multiplying by 10—and you'll get 720. Then add the extra 36, and you'll arrive at the correct answer of 756."

"I won't tell anyone you missed that one if you get this one: What's 19 times 17?"

Linda enters the numbers 3-2-3. "'Bravo! I hope you took 2 times 17 to get 34, added a zero on the end to get 340 and then subtracted 17 to get your 323."

Linda's little brother is weak in spelling. When Daron calls the computer it asks him: "Daron, spell the word picture. I had my picture taken at school today. Picture."

Daron enters pitcher by pressing P(7) I(4) T(8) C(2) H(4) E(3) R(7). "Daron," the computer replies, "you spelled pitcher—the pitcher struck out the batter. I'm looking for picture—pick'cher. Try it again..."

Linda's older brother Mike gets help with American history.

"Mike, what document was sent back to the king of England by the early settlers setting forth their rights as they saw them? Press 1 for the Declaration of Independence, 2 for the Magna Carta, or 3 for the Gettysburg Address."

Mike presses 3. "Mike, the Gettysburg Address was a speech given by Abraham Lincoln long after the settlers were history. Would you care to choose between 1, the Declaration of Independence, and 2, the Magna Carta? . . ."

Linda and her brothers are not being tutored by some overzealous teacher or underpaid graduate student. They're plugged into their school's personal computer. The computer is programmed to assist any student at any hour in virtually any subject. It tracks where every student left off in each subject and how well he or she is doing. It even knows in what areas the student is weakest so it can structure its help accordingly.

The computer's voice is human, not synthetic. All the inflection and personality inherent in human voice is conveyed.

This technology is currently available on IBM and IBM-compatible personal computers. Several peripheral cards respond to Touch Tone (TM) signals, digitize voice, answer the phone, and provide additional features for less than $700. At least one card—the PC-Dialog card—is capable of performing these functions concurrently with other computer applications. That means the principal's secretary could transcribe a letter using a word-processing program while the same computer is tutoring a student at home over the phone!

To hear what the technology sounds like, call (301) 881-5222. The application you'll hear is not a tutorial. It's a health and heart age appraisal program developed by Washington Adventist Hospital and converted to phone by Touch Talk Technologies. It should give you an idea of the user-friendliness and interactive ability of this new technology.

Continued on page 27
Churches Win One With the IRS

Dispute Over “Integrated Auxiliaries” Resolved

If these are not the best of times for religious freedom, they are certainly not the worst either. The Seattle Pacific case regarding exclusive hiring has now been satisfactorily resolved. This coincides with a victory for those who contend that churches and not government should determine what activities are religious.

Festering for a decade and pitting the Internal Revenue Service against a broad, ad hoc church coalition, the issue of “integrated auxiliaries” addressed a thorny question: When is a church agency, such as a college or hospital, sufficiently integral to religion to escape filing of annual financial reports?

Long-time IRS procedure gave the exemption to agencies considered “exclusively religious.” It then warned that an organization’s principal activity “will not be considered to be exclusively religious if that activity is educational, literary, charitable or of another nature (other than religious).” Accordingly, it disqualified many church operations and required Form 990 reports on revenues, contributors, and expenditures.

Churches, on the other hand, linked the exemption to broader language and more permissive circumstances. Something may be less than “exclusively religious,” they contended, yet inherent to religion. Besides, churches must be free to define their own ministries.

In 1982, church groups coordinated by officials of the National Council of Churches and the Southern Baptist Annuity Board complained to the Treasury Department. Working out regulatory changes administratively became the preferred approach, rather than enacting statutory changes legislatively. The two sides exchanged correspondence and held meetings. Despite these efforts, objections to the “exclusively religious” test elicited no concrete solutions.

The impasse began to ease in 1983 when proposed solutions were drafted, circulated, and discussed by both sides. Also, a federal appeals court ruled in 1985 that the IRS “exceeded its authority” and acted contrary to legis-

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lative intent in applying its onerous test to Lutheran Social Services of Minnesota.

Currently, a revised IRS approach seems to abandon the integrated auxiliary regulation. Watch Revenue Procedure 86-23, together with some technical provisions yet to be developed. As stated in an IRS news release of May 19, "organizations excused from the filing requirement are the internally supported affiliates of churches or conventions or associations of churches.”

The release added that “this decision resulted from a dialogue between the IRS and a broad based coalition of church groups,” and expressed the hope that “this decision will improve IRS relations with the church community and result in improved voluntary compliance with the filing requirements.”

Essentially, the internal support test will require that organizations listed by denominations as entitled to tax exemption (1) receive at least half their support from churches and (2) only incidentally serve the general public. Significantly, the new procedure forgives interest and penalties for failure to file Form 990 in prior years.

One drawback of the more permissive arrangement might include increased tort liability for the churches that experienced this success, since they thus have reaffirmed their ties to affiliates and agencies. Apparently, however, this was a risk worth taking.

Seventh-day Adventists, who had made the financial disclosures all along, nevertheless participated in the coalition and hailed its success in limiting government’s definition of ministry.

Rev. Charles Bergstrom, head of the Lutheran governmental affairs office, and a powerful force behind the change, reacted with words rarely heard among religious libertarians: “Statements that government is attacking religion prove to be unfounded by this active cooperation.”

As we will suggest in a subsequent column, the same exclamation could apply to the tax bill that just underwent debate in the U.S. Senate, and no doubt to other developments, too.

BY GARY M. ROSS
governmental regulations as to the quality of education furnished their children." Justice Levine then quoted a seminal 1925 U.S. Supreme Court case. This ruling held that although parents have a right to send their children to schools other than public institutions, the state nevertheless has the power "reasonably to regulate all schools (and) to inspect, supervise and examine them, their teachers and pupils." Subsequent Supreme Court opinions have described the state interest in education as "perhaps the most important function of state and local governments," ranking it "at the very apex of the function of a state."  

Although the basis of the state's interest is rarely stated clearly, it amounts to this: in a modern welfare state the government makes certain financial guarantees to its citizens. In return, the state has a right to demand that all children receive education that prepares them to become economically self-supporting. This concern is reflected in the court's observation that "the state has a compelling interest in requiring minimum standards of education to insure adequate education of the children of the state to enable them to become viable citizens in the community."

How Shall the State Ensure Its Interest?  
The parents then reminded the court that even when such a compelling state interest is shown, the state must use the least intrusive method of ensuring its interest. They suggested that the use of standardized tests was less intrusive on their religious freedom than that of certified teachers and would just as adequately guarantee an acceptable level of education. In rejecting this suggestion, the court relied on an Iowa decision, which found standardized testing as an alternative to teacher certification to be "wholly inadequate to protect the state's rightful interests." It also referred to a previous North Dakota decision that although neither method is perfect, because testing does not reveal deficiencies until the end of a school term, it does not "satisfy the state's interest in educating its youth."  

Although more litigation in this area seems inevitable, some guidelines for school administrators can be drawn.  
1. The state has a legitimate interest in education. This is now beyond challenge.  
2. Nevertheless, parents who wish to educate their children at home are sincere in their belief and deserve the same support we give to all who stand up for deeply held conviction. Although we place no religious significance on covering the head, we respect an orthodox Jew who surrenders his military commission rather than remove his yarmulke. We do not hesitate to salute the flag or recite the Pledge of Allegiance, yet we uphold the rights of those who conscientiously oppose such activities. While we do not condone or encourage law-breaking, neither do we belittle sincere belief.  
3. Laws concerning home schools vary widely among the states. No school should commit itself to any relationship with a home school without first investigating all local and state statutes. The church's education and public affairs departments will assist in such an investigation.  
4. Attention should be given to "Guidelines for Preschool, Informal Home Training, and Satellite Church Schools," approved by the 1982 Annual Council, which discusses requirements for local involvement in such undertakings.

FOOTNOTES  