Visitors from 16 States
Share College-for-a-Day

One hundred and eight high school visitors from sixteen states invaded Bryan campus February 9 for the annual introduction to college hopefuls. The “College for a Day” schedule enabled visitors to attend classes, hold interviews with professors and with Miss Zelpha Russell, director of admissions, and to hear student leaders explain various campus organizations during an afternoon chapel session. The college hosts directed their guests on tours to view the new classroom and laboratory facilities nearing completion on the top floor of the main building.

The day was climaxed with a candlelight dinner served in the college dining hall and a musical entertainment including several numbers by the madrigal singers and a comic operetta sponsored by the music department.

Dr. McCarrell, Glenview, Ill., pastor of the Cicero (Ill.) Bible Church for forty-five years, will be the speaker for the annual Bryan Birthday and Founders Day dinner on Saturday, March 16. For the college and for Dr. McCarrell this event will be a renewing of fellowship, as Dr. McCarrell served as a member of the Bryan board of trustees for a number of years. His granddaughter, Beverly McCarrell of Glenview, Ill., is a member of the class of 1970.

Dr. McCarrell’s activities, spanning now more than fifty-five years since his graduation from Moody Bible Institute in 1912, are legion. He taught at MBI for eighteen years, served as a trustee of Wheaton College for forty-six years, and was one of the founders of the Independent Fundamental Churches of America. Preeminently his ministry centered around the Cicero Bible Church and its wide outreach of branch church organizations, printing and literature distribution, and world missions.

Even in retirement Dr. McCarrell maintains an active pulpit and writing ministry and serves as director of the Christian Work Center of Cicero and as a teacher at the New Tribes Bible Institute at Waukesha, Wisconsin.

The Bryan birthday celebration is held each March on the Saturday nearest to the March 19 birthday anniversary of William Jennings Bryan, who was born in 1860. It also commemorates the founding of the college in 1930 and serves as the focal point of the historical commemoration annually in the life of the college.

35th Annual Commencement

Baccalaureate — May 26
Rev. Ben Haden

Commencement — May 28
Dr. Karl E. Keefer
PRESIDENT’S COLUMN

The top floor area of the administration building for new classrooms and science laboratories is nearing completion. Because of the slow delivery of transformers (in which a strategic war material is used), occupancy is delayed. The transformers are expected in April. All other work is moving to conclusion in a beautiful area that will provide eleven regular classrooms (one large carpeted lecture room with riser seating), five science laboratories, an additional library reading room doubling present library study capacity, and three offices in the science wing.

The classrooms and laboratories are tiled in a pleasing neutral shade of vinyl asbestos; the corridor, riser lecture room, and library are carpeted in the best grade of commercial carpet. The plastered walls are painted in harmonious design of pastel colors. White acoustical, lift-out ceiling, pastel blue Venetian blinds, and fluorescent lighting accent the light, airy environment.

The classrooms (three large, six medium, and two small) contain chalkboards, tackboard, and a screen for visual education. Negotiation is now under way for movable furniture to provide several different kinds of settings using a variety of educational furniture of contemporary design and color.

Would that every alumnus who has ever been in the old classrooms could see these beautiful new facilities; and I hope that you will at an early date. Those who have been by in recent months have had a delightful and confusing time trying to find their old study rooms.

The pictures below convey only very vaguely how impressive this new area really is; and we believe utility will be just as great as the attractiveness.

Who's Who (Continued from page 1)

Ralph Grosser, a married student and father of four children, has majored in Christian education and served as a student pastor. This year he is president of the Christian Service Association and also the Married Students’ Fellowship. In order to complete training for the Lord’s work,

Alumni Reply to Survey

The more than nine hundred graduates of Bryan are currently participating in a survey being conducted jointly by the alumni and personnel offices in order that a report may be presented to the Southern Association for Colleges and Schools, the regional accrediting association. Replies are being received daily, with the majority of questionnaires already answered.

Mrs. Mayme Sheddan, dean of women, has been directing the survey and will prepare the report for presentation to the accrediting association.

Important features of the survey include graduate work at the master’s level, publications, distinguished honors, positions or occupations held, and evaluations of education at Bryan for graduate work, for occupations, for major field, and for general education.

Ralph is planning further study in seminary.

Karen Hogue, who is majoring in English, has maintained one of the highest scholastic ratings in her class. She has been elected to the student council for three years, has been student assistant in the women’s dormitory two years, and edited the school newspaper one year. Karen anticipates further study in her major field with a view to teaching.

David Johnson, a history major, has maintained a high scholastic standing while serving as president of the Foreign Missions Fellowship one year and as editor of the college yearbook this year. He has been a member of the college choir during all his college years and has also been active in Christian service in the community. He looks forward to further study in seminary.

Karl Keefer, son of Dr. and Mrs. Karl Keefer, former Bryan dean and wife, is majoring in chemistry. He has served on the student council and participated in college musical teams as a trumpeter. Future plans include marriage to a Bryan graduate, Carol Hicklin, who is teaching in Crossville, Tenn.

Al Mawhinney is a Greek major who has been a consistent honor student and taken leadership in his class activities. He was chosen one year as student body vice president and another year served on the faculty-student citizenship committee. In sports, Al has been one of the leading cross country runners, sharing the honors of six team victories out of eight encounters this year. He is married to former student Carol Otteson and plans to continue his education in seminary.

Susan Voss is a Christian Education major who has been active in Christian service during her college days. She traveled one summer as pianist for the Bryan Gospel Messengers. She is planning to pursue graduate study in her major field.
Gospel Team Schedules
Spring and Summer Tours

The tentative plan for the summer Gospel Messenger tour is for the itinerary to begin approximately June 23 in the North Carolina-Southern Virginia area, with a swing through Virginia, across Pennsylvania and Ohio, to the first fixed date at the time of this writing at Bethel Memorial Church, Princeton, Indiana, Sunday evening, July 14, and a tri-state youth meeting in that area Monday evening, July 15. The rest of the tour will center in Indiana, Michigan, and Ohio, ending around August 18. Anyone in these general areas who may be interested in a possible engagement should contact the director of public relations immediately, unless an earlier request has already been made.

The team is a Ladies’ Trio with piano accompanist and a staff representative. The team’s program consists of musical numbers, testimonies, and a devotional message. The group is offered for appointments on a free-will offering or honorarium basis, with the host group or church also providing the evening meal, overnight accommodations and breakfast for the five or six members of the team.

Appointments are desired for six nights a week and on Sunday morning. Daytime appointments are taken, also, when they can be worked into the schedule without conflicting with travel between evening appointments. The team is usually given daytime appointments and a spring vacation itinerary shown on back page. Anyone in these general areas who may be interested in a possible engagement should contact the director of public relations immediately, unless an earlier request has already been made.

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The Concert Choir pictured above will be on tour during spring vacation, March 23-31, under the direction of L. Daryle Worley, with appointments in Florida.

Florida Itinerary Outlined for College Choir

First row (from left to right): Miriam Meyer, Dayton, Tenn.; Ronni McMillan, St. Lucia, West Indies; Laura Cather, Spring City, Tenn.; Lois Clapp, Lakeland, Fla.; Scotty Little, Knoxville, Tenn.; Paul Watkins, Phoenix, Ariz.; John Reese, Crooked Creek, Pa.; Kathleen Page, Pennington, N. J.; Madge Akins, Asheville, N. C.; Joyce Lutridge, Hubboro, Pa.; Rosie de Rosset, Evans City, Pa.


Florida Itinerary Outlined for College Choir

Friday, March 22, 7:30 p.m.
Huntsville Bible Church
2400 Andrew Jackson Way, N.E.
Huntsville, Ala. 35811

Saturday, March 23—OPEN

Sunday, March 24, 7:45 p.m.
Arlington Baptist Church
6009 Arlington Road
Jacksonville, Fla. 32211

Monday, March 25, 7:30 p.m.
Bible Baptist Church
(On Lake Gibson)
5240 Scorer Loop Road
Lakeland, Florida 33801

Tuesday, March 26, 7:00 p.m.
Grace Baptist Church
Satterfield Road
Titusville, Fla. 32780

Wednesday, March 27, 7:30 p.m.
Baptist Church
900 North Bunby Avenue
Orlando, Fla. 32803

Thursday, March 28, 7:30 p.m.
Central Bible Church
3800 17th Avenue, N.
St. Petersburg, Fla. 33713

Friday, March 29, 7:00 p.m.
Calvary Baptist Church
3006 5th Avenue, W.
Bradenton, Fla. 33505

Saturday, March 30, p.m.
Crossroads Church
Boca Raton, Fla. 33432

Sunday, March 31, 11:00 a.m.
Church of the Open Door
300 N W. 35th Street
Boca Raton, Fla. 33432

Sunday, March 31, 7:45 p.m.
First Baptist Church
151 N W. 69th Street
Miami, Fla. 33127

PRE-TOUR ENGAGEMENTS

Sunday, March 3, 7:30 p.m.
First Methodist Church
Dayton, Tenn.

Sunday, March 10, 7:00 p.m.
First Baptist Church
Jacksonboro, Tenn.

Sunday, March 17, 7:30 p.m.
Sale Creek Presbyterian Church
Sale Creek, Tenn.

Please send me without charge or obligation a copy of the booklets checked below. My name and address are correct as they appear on the other side of this coupon.

--- YOUR GUIDE TO EFFECTIVE GIVING ---
STEWARSHIP AND EFFECTIVE GIVING
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EFFECTIVE GIVING THROUGH GIFT ANNUITIES
EFFECTIVE GIVING THROUGH LIVING TRUSTS
EFFECTIVE GIVING THROUGH YOUR WILL
37 THINGS PEOPLE "KNOW" ABOUT WILLS THAT AREN'T REALLY SO
CHARTED GIVING PLANS

Detach coupon and send it to Public Relations Office, Bryan College, Dayton, Tennessee 37321.
YOUR GUIDE TO EFFECTIVE GIVING

By Robert F. Sharpe

By "effective giving", we mean giving that truly reflects the desires of the giver... and meets as fully as possible the needs of the receiver.

If that sounds pat, consider some common examples of ineffective giving:

- impulse giving on the spur of the moment
- sentimental giving unsupported by facts
- assumptive giving that endows the recipient with non-existent virtues and needs
- mis-directed giving that would do more good going to other recipients
- careless giving that cancels part of its own value by ignoring possible tax savings
- thoughtless giving that loses value by choice of inefficient channels

Effective giving, then, is planned giving that is not dissipated in unnecessary taxes or eaten up by excessive fund-raising expenses. It is giving that does not endanger the giver's own ability to give... nor encounter the danger of going awry (as when wills are improperly drawn). It is giving that foresees possible change and provides for changes in the giving procedures.

All that follows is based on the belief that effective giving begins in the heart of a person. Giving is a joy to a thankful person. To give solely for tax benefits is poor motivation. But giving without regard to tax benefits is poor stewardship. Using the tax advantages that the law allows can often increase the value and impact of a gift. What's more, government—federal, state, local—wants you to do this. The laws were designed to encourage gifts to worthy organizations.

There's a big difference between tax avoidance and tax evasion. To drive through a toll gate without paying the toll is tax evasion—illegal. To detour and use a free bridge is tax avoidance—perfectly legal and advisable if you're able to do it.

HOW TO GIVE MORE EFFECTIVELY:

1. ENJOY IT!

Effective giving begins in the heart of a person who has learned one rule of effective living... a happy person is a thankful person.

Giving is a joy to a thankful person. To him giving brings blessing. He gives enthusiastically to causes that vitally concern him.

© Copyright 1967 by Robert F. Sharpe
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2. MAKE YOUR WILL NOW, IF YOU HAVEN'T ALREADY

Pondering a will... and then working backward from that final reckoning... will give you a bird's-eye view of all your assets, and start your thoughts perking as to their disposal. This is an excellent preliminary for planning your interim giving in the intervening years between now and the settlement of your estate.

The first thing to know about a will is: DO NOT MAKE IT YOURSELF. The cost of will preparation by an attorney is one of the best investments a person can make. All beneficiaries should be considered to assure that each receives the share intended for him. Express bequests by percent of the estate rather than by amounts of money.

Consider using a trust company as your executor or co-executor. Trust companies are incorporated and have a continuous existence. Individual executors frequently die before they have had an opportunity to serve.

Each state has its own laws regarding wills. When a person moves to another state his will should be reviewed by a local lawyer. Changes in the family also necessitate a review of the will. Why not have an estate "check-up" periodically? When including a charitable organization in the will write that organization for its proper legal name and address. Bequest forms are available upon request.

All gifts to qualified charities through the will are deductible on federal estate tax returns. The amount of such deductions is unlimited.

3. TAKE ADVANTAGE OF TAX DEDUCTIONS

To give solely for tax benefits is poor motivation. But giving without regard to tax benefits is poor stewardship. Using the tax advantages that the law allows can often increase the value and impact of a gift. What's more, government—federal, state, local—wants you to do this. The laws were designed to encourage gifts to worthy organizations.

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FEDERAL INCOME TAX

Many deductions and exemptions are allowed.

A flat ten percent deduction for all gifts, taxes and other deductible items is permitted*. It is not necessary to account for any gifts or taxes if this option is elected. However, by being "taxwise", it is possible to give charitable organizations up to 30% of the adjusted gross income and deduct it. It takes time and patience to plan for the substantial giving benefit available to those who learn the art of effective giving.

(Some states also have an income tax, with similar deductions and exemptions allowed in most cases.)

*The maximum deduction allowed is $1000.00.

CAPITAL GAINS TAX

is a tax on any capital gain realized from the sale of property. The amount of the tax is determined by the length of time the property is held by the taxpayer. If the taxpayer keeps property six months or less the profit is taxed as a short term capital gain. When property is held more than six months the gain is taxed as a long term capital gain.

GIFT TAX

is a tax on the right to give property to persons or organizations. Each person is entitled to a life-time exemption of $30,000 plus an annual exclusion of $3,000. The tax rate is from 23% to 77%.

ESTATE TAX

is a tax on the right to transfer property at death. The tax is payable by the estate to the federal government. Each person has a $60,000 exemption. The tax rate is from 3% to 77%. (Some states also have an estate tax.)

STATE INHERITANCE TAX

is a tax on the right to inherit property. It is paid by the recipient of the property to the state. Certain exemptions and deductions are allowed. The rate of taxes varies by state and classification of beneficiaries.
Owners of family corporations may be able to give more effectively through the corporation than from personal resources.

**4. TAKE ADVANTAGE OF CORPORATE GIVING OPPORTUNITIES**

A CORPORATION may give up to 5% of its taxable income. It is possible to give more than this 5% in one year. This can be done by carrying over any amount that exceeds the allowable maximum and deducting excess during the next five years.

**EXAMPLE:**

Mr. Charles Care owns the controlling stock in a family corporation known as The Care Corporation. The corporation has had a taxable annual income of $75,000 to $150,000 during the last ten years. The current taxable income is $125,000. The corporation may give $25,000 at one time and deduct $6,250 this year. The balance can be deducted in succeeding tax years. The corporation obtains the maximum tax benefit through giving effectively.

**5. CONSIDER GIVING PROPERTY**

Give money, stocks, bonds, notes, leases, mortgages, land contracts, life insurance, houses and land, business property and business interests, jewelry, royalties, paintings, automobiles, libraries, manuscripts, property of any kind, whether real or personal. Usually property should not be sold by the donor until advice is received from his tax advisor or from the institution. When property worth more than the original cost is sold by an institution, the tax on capital gains is eliminated. The correct method of transferring property to an institution often-times increases the ultimate amount of the gift the institution will receive.

**HOW TO GIVE $1,000.00 USING 3 DIFFERENT METHODS**

Let us assume a man in the 50% federal income tax bracket can deduct $1,000 more on his tax return. He can give $1,000 by transferring stock worth $1,500 which cost $500 five years ago. It is possible to use any of the following methods of giving:

1. **Donor sells all stock**
   - He gives to charity $1,000.00
   - He pays taxes of 250.00
   - He receives 250.00
   - **Total** $1,500.00

2. **Donor gives two-thirds and sells balance**
   - He gives to charity $1,000.00
   - He pays taxes of 83.33
   - He receives 416.67
   - **Total** $1,500.00

3. **Donor sells all stock to charity for $500**
   - He gives to charity $1,000.00
   - He pays taxes of none
   - He receives 500.00
   - **Total** $1,500.00

**NOTE:** Stock that has decreased in value since purchased should be sold by owner. A deduction is allowed when proceeds are given to institution. When giving stock, contact your broker or write to the donee organization for instructions before taking action.
LIONS Break Even in Basketball; Begin Baseball April 3

Bryan's hoopsters have been on the comeback trail for the better part of the 1967-1968 season. After suffering three consecutive setbacks at the outset, the Lions regained their composure to compile a 12-12 mark in regular season play.

Saturday, Feb. 3, was the game of the year. Bryan faced Tennessee Temple at home before a packed gym and knocked the Crusaders who won easily in a previous game. Sophomore Tim Margene of Titanville, Fla., and captain Dave Gerard of Greensburg, Pa., scored 34 and 20 points respectively to pilot an inspired Lion quintet to complete dominance of the game until the last seconds. With 13 seconds remaining and behind by three, the visitors managed to claim three of four free-throws to send the game into overtime. With three of their starting five out on fouls, the Lions lost their momentum in the extra period and finally succumbed in the closing seconds of the game, 94-91.

Other highlights this season: A heart-breaking loss to McKenzie College in the opener, 100-99; Tim Margene's 30 straight free-throws which broke Wayne Dixon's old record of 27; scoring 143 points in a romp over Atlanta Christian to set the school record for most points tallied in a single game; a near victory over Lee's league-defending Vikings, losing 94-89; another heart-rending loss, this time to Covenant, 89-88, and a retaliation home court victory 92-78; and three morale-lifting wins—81-78 and 78-67 over Johnson Bible and 95-92 over Calvary of Kentucky.

Tim Margene has been leading the Lion offense with a consistent 23-point average. Dave Gerard is contributing a steady 15-point mark, and freshman John Eldridge of Sale Creek, Tenn., has been scoring at a sparkling 12 pace.

Freshmen Ken Wood of Dayton, Tenn., and Dave Daniels, Knoxville, Tenn., are steadily improving and have been instrumental under the boards. Scrappy Don Emerson of Perry, Mich., a junior transfer from Appalachian Bible Institute, has been a pleasant surprise both in the rebounding and scoring department.

The season's contests to be climax by the second annual Southern Christian Athletic Conference Tournament in Chattanooga, Feb. 29 through March 2, still provide opportunity for Coach Jack Well's cagers to bolster their third place in the conference and to seek once more to upset their earlier conquerors, Lee and Temple.

BASEBALL

The Bryan '9' hopes to hear the umpire yell "play ball" on their own field this year. A new diamond is presently being prepared on the expanded athletic field. An 18-game schedule is on tap this season with the Lions facing six teams and participating in one tournament.

April
3 Hiwassee College
5 Temple Invitational
6 Temple Invitational
9 *Covenant College
13  †Maryville
17  *Tennessee Temple
20  †Cleveland St. Comm. Coll.
23  Covenant College
27  †Hiwassee College
May
3  *Calvary College
4  †Maryville College
7  *Hiwassee College
11  †Tennessee Temple
* Home Game
† Double-header

SUMMER BIBLE CONFERENCE
July 20-26

Speakers:
Rev. Ralph Toliver, '37
Rev. Leonard Meznar, '51

Musicians:
Rev. and Mrs. Joel Kettenring, '51

PLAN FOR A VACATION WITH A PURPOSE.

Two students share the beauty and comfort of a new carpet, one of three provided by a trustee's wife for the student lounge.

BASKETBALL YEARBOOK

Now available to all Bryan alumni from the Athletic Department is the attractive 1967-68 Basketball Yearbook. A request accompanied by 50¢ will bring to you the 40-page summary of this year's Lions plus additional records of current and past teams and players.

To receive the new Bryan Sports-letter each month just send your name and address to: Athletic Department, Bryan College, Dayton, Tenn.

GOSPEL MESSENGER ITINERARY

Saturday, March 23, OPEN
Sunday, March 24, a.m., OPEN
Sunday, March 24, 7:30 p.m.
North Hills Presbyterian Church
Sallisbury, N. C.

Monday, March 25, OPEN
Tuesday, March 26, 7:30 p.m.
Waynesboro Bible Church
Waynesboro, Ga.

Wednesday, March 27, 7:30 p.m.
Shiloh Baptist Church
Thomasville, Ga.

Thursday, March 28, 7:30 p.m.
Rehabilitation Center
Warm Springs, Ga.

Friday, March 29, 7:30 p.m.
High Point Baptist Church
Macon, Ga.

Saturday, March 30, OPEN
Sunday, March 31, a.m., OPEN
Sunday, March 31, p.m., OPEN

Write or call collect (615) 775-2041 to Director of Public Relations for engagement on one of the open dates.

BRYAN NEWSETTE

"Christ Above All"

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