

OUTLOOK

A report from the Council for American Private Education, Washington, D. C.

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IRS RULE ON CONTRIBUTIONS
VIS-A-VIS TUITION PAYMENTS
RAISES COMPLEX QUESTIONS

The Internal Revenue Service (IRS) has ruled (Revenue Ruling 79-99) that parents cannot deduct as charitable contributions donations to church related schools except to the extent that the donation exceeds the fair market value of the child's education. Private school leaders, concerned by the ruling, say that the case upon which it is based is not generally representative of private school practice, that the ruling poses difficult questions for both the Service and the private schools, and that they will want further clarification of intent and applicability.

The case upon which the ruling was based involved a school operated by a tax-exempt society for religious instruction associated with a local church. The society had no formal schedule of tuition payments but solicited funds from supporting churches in the area, parents of students, and others interested in the school. All were solicited in the same manner; all contributions were placed in a general operating fund without designation; and no child was granted or denied the right to attend because a contribution was or was not made. During the 1977 school year a parent made several donations to the organization and the IRS concluded that the total value did not exceed the fair market value of the child's education and the donations were not deductible.

In the Ruling, the IRS held that a "gift" or "contribution" under the tax code must be a voluntary transfer without the expectation of a financial or economic benefit in return. To the extent the taxpayer received benefits from the donated money or property, no deduction may be taken. The IRS maintains that it is "immaterial" that the payments to the society were not explicitly earmarked for tuition and were placed in a general operating fund. "However the payment is designated, and whatever the taxpayer's motive in making it, the test to be applied is whether the payment was, to any substantial extent, offset by the fair market value of services rendered to the taxpayer in the nature of tuition."

DESEGREGATION TASK FORCE:
SCHOOLS' RACIAL BIAS SEEMS
AN "INTRACTIBLE REALITY"

Twenty-five years after the landmark Brown v. Board of Education decision, the National Task Force on Desegregation Strategies has concluded in its first public policy statement that there is still no clear national commitment to desegregation and no significant progress toward this goal in the nation's largest cities, although "gains" in some "prove it can be done." Although the report, titled "Position Statement on Desegregation" and published by the Education Commission of the States (ECS), deals only with public education, Dr. Marlin W. Schultz, Task Force member and Associate Secretary for Lutheran Schools with the Lutheran Church--Missouri Synod, said private schools should heed the findings. They need to work "hand in hand with public schools."

The Task Force, chaired by former U.S. Commissioner of Education Francis Keppel, is jointly sponsored by ECS, the Council of Chief State School Officers, and the National Association of State Boards of Education. Members say that further action is needed. A commitment to desegregation by state officials is a prerequisite to the reduction of "racial isolation" and the "achievement of equal educational opportunity," they maintain.

D.C. TEACHER CENTER SERVES
AREA TEACHERS; EXEMPLIFIES
CENTERS' PROMISE, PROBLEMS

The newly-established teacher center in Washington, D.C., is open to all school teachers in the District in both public and private schools, according to Co-director Delores Talley. The governing board includes a private school representative and members from the Board of Education and other community groups, although public school teachers comprise the majority. Talley said that several parochial schools in the District have sent their faculties to workshops and a number of teachers from independent schools have used the center on an individual basis. Staffed by people who view themselves as teachers serving the needs of teachers, the center helps local public school teachers with the competency based curriculum, and with gaining recertification every five years. It also performs teacher appraisals under the D.C. accountability requirements. Long-term goals will stress classroom management, basic skills, human relations, individualized instruction, and advanced learning in teachers' subject specialties.

While teacher centers are currently getting a boost from federal funds through the U.S. Office of Education, problems exist. Participants in an Educational Staff Seminar (ESS), sponsored by George Washington University's Institute for Educational Leadership, learned, for instance, that while USOE Teacher Center Program Director Allen Schmeider believes that teacher control is essential, there are those who question giving majority control to teachers while the money is given to the school district. ESS participants conclude that while some form of in-service teacher education will always be necessary, continued health of the Teacher Center program will depend largely on continuing program evaluation, as well as on such factors as management and accountability. There are currently 100 federally-funded teacher centers in place across the country.

OE PLANS BUREAU OF SCHOOL
IMPROVEMENT, CLUSTERING
PROGRAMS FOR EFFICIENCY

In a step designed to "improve their efficiency and effectiveness," 23 small programs scattered throughout the U.S. Office of Education are being drawn together in a Bureau of School Improvement, according to Ernest L. Boyer, Commissioner of Education. The office will be in place June 1. Among the 23 programs: Arts in Education, Consumer Education, Drug Abuse Education, Environmental Education, Ethnic Heritage, Metric Education, Right to Read (Basic Skills), Teacher Centers, and Women's Educational Equity. Also in the new Bureau will be an Office of Comprehensive School Health, which will be responsible for such HEW initiatives as those in smoking, nutrition, immunization, and teenage pregnancy, as well as newly legislated health education programs.

The Bureau, with a staff of about 130 headed by a Deputy Commissioner, will administer a budget of \$110 million for fiscal 1979. While each program will continue to operate under its own authority, it is anticipated that increased efficiency will result from sharing such services as application and grant processing, review, and evaluation activities.

BAY AREA WRITING PROJECT
SPAWNS AFFILIATES ACROSS
COUNTRY; WRITING IMPROVES

If teachers can't write, they are unlikely to teach writing well. This premise--and the belief that there is no one "best way" to teach writing--is the basis of the Bay Area Writing Project. Begun in Berkeley, California, in 1974, the project is rapidly spreading across the country. There are 40 affiliates; 16 more are expected by the end of the year. All receive a one-year start-up matching grant of \$15,000 from the National Endowment for the Humanities. The Project uses teachers to train teachers--from the kindergarten to university levels--at five-week summer institutes. Proponents believe that writing can reinforce learning in all subjects. As part of a science drill, for instance, students at San Jose High School in California were told: "Describe how it feels to be a biceps muscle, and write a letter from a plant cell to an animal cell." In a study conducted by the Colorado Writing Project, students of teachers who had attended in-service training sessions showed greater progress than others.

CATHOLIC EDUCATORS MARK
75th ANNIVERSARY OF NCEA;
LOOK CONFIDENTLY TO FUTURE

The National Catholic Educational Association (NCEA), the professional development organization for Catholic schools, celebrated its 75th anniversary at its annual convention in April. NCEA, one of the oldest Catholic associations in the country, was formed in 1904 when the Educational Conference of Seminary Faculties, the Association of Catholic Colleges, and the Parish School Conference decided to collaborate. Today it has eight departments, two commissions, and a variety of service and consulting offices. The theme of the meeting in Philadelphia, "Sharing the Light of Faith," was discussed in seminars and workshops as convention delegates explored the role of Catholic schools over the next three-quarters century. Father John Meyers, NCEA President, told delegates that Catholic parents are no longer "an oppressed, threatened minority, struggling for survival. Today," he said, "they number 40 million strong; they are well educated; and they enjoy an average income greater than members of any other Christian denomination. The next 75 years are the time to capitalize on our vitality and strengths." There are 9,723 Roman Catholic Schools, enrolling 3.2 million students nationwide, according to Rhoda Goldstein, Director of Financial Affairs, NCEA.

MINORITY ENROLLMENTS IN
WASHINGTON STATE PRIVATE,
PUBLIC SCHOOLS ABOUT EQUAL

The percentage of minority student enrollment is increasing faster in private schools than it is in public schools in Washington State. It is now almost the same in the public and private schools. Carl Fynboe, Administrator of Private Education in the Office of the School Superintendent, reports the minority student population in private schools went from 7.4 to 10.9 percent between 1974 and 1978. At the same time, there was an increase from 8.7 to 11 percent in public schools. Minorities include blacks, Asians, Native Americans, and Hispanics. Fynboe said the figures represent "a fairly substantial increase. I think these figures show that many private schools have worked to make minorities feel welcome. They show, too, the desire on the part of minorities for a private school education." There are currently 352 private schools enrolling 54,000 students in the state of Washington.

SALT LAKE PUBLIC SCHOOLS
DEVELOP, CONDUCT PROGRAM
IN ETHICS, MORAL BEHAVIOR

Before graduation from high school, the Salt Lake City (Utah) School District requires an unusual proficiency of its students--competence in ethics and moral behavior. This program requires individual teachers to develop a learning unit based on 12 principles, which are derived from the writings of Immanuel Kant and such documents as the Mayflower Compact, the Declaration of Independence, and the U.S. Constitution. In one intermediate school, students study the Mayflower Compact and then draft their own individual ethics compacts which they work on throughout the school year. In the April 1979 issue of Phi Delta Kappan, Donald Thomas, school superintendent, and Margaret Richards, a learning specialist, report that the result, while difficult to measure, has been improved student behavior, a decline in vandalism, and higher achievement.

NCES PRIVATE SCHOOL ROSTER
LISTS OVER 20,000 SCHOOLS

In the past, private school leaders and advocates, government representatives, research scholars, and the media have been handicapped by the lack of a readily available comprehensive list of the nation's private schools. Such a list is now available from the National Center for Education Statistics (NCES), which has compiled it in conjunction with the Council for American Private Education (CAPE) and the National Catholic Educational Association (NCEA). The list includes over 20,000 private schools which were in operation during the 1977-78 school year. It may be obtained in whole, or in part, by categories: state, city, county or comparable governmental unit, and zip code. It is anticipated that listings by local educational agency will be available at the time of the next updating.

AERA SESSIONS DEMONSTRATE
RISING VOLUME OF RESEARCH
CONCERNING PRIVATE SCHOOLS

One of the largest meetings to date of the Associates for Research on Private Education (ARPE) was held last month in San Francisco during the annual meeting of the American Educational Research Association (AERA). The private

school interest group has as members over 200 scholars and practitioners interested in relevant research. A symposium on private schools and sessions on empirical perspectives on school choice and fiscal issues of policy in education were included in the meeting.

At the main session on April 8, chaired by Arthur Powell, Director of the Commission on Educational Issues, eight researchers reported on their current studies. Susan Abromowitz of the National Institute of Education (NIE) presented findings from NIE's current study of public and private high schools which indicate that the administration of public and private schools is surprisingly similar. Donald Erickson, Director of the Center for Research on Private Education at the University of San Francisco and CAPE's Research Director, reported the initial findings of his baseline survey of independent (nongovernmental) schools in British Columbia, Canada. His study was prompted by the decision of the British Columbia legislature to extend public aid to private schools for the first time in August 1978 and is intended to record the changes which take place as a result of the governmental subsidy. Erickson found that students, teachers, and parents who are affiliated with these schools share a common commitment and a special agreed-upon sense of mission.

In a second study of Canadian private schools, Erickson and Richard Nault of Washington University interviewed teachers and key officials to discover the effect of different policy frameworks in the various provinces on Catholic schools. Teachers and administrators did see pronounced differences among the schools depending on how they were financed and governed. Both William Garner and Margaret Gratiot, a Stanford doctoral candidate, reported on parental preferences and choices. In Garner's analysis of NIE data, parental preferences and instructional programs were found to have a closer relationship in private than in public schools. In Gratiot's study of parental choice in a California school district where racial problems were not present questions of academic quality and religious climate were among the determining factors between those who left public schools and those who stayed. Parental confidence in the school principal was another key issue.

A new longitudinal study which will examine the critical transition years as high school students leave the secondary school system to begin postsecondary education, work, and family formation was announced. Directed by James Coleman and Andrew Greeley, the research will begin early in 1980 when a national sample of approximately 36,000 sophomores and 36,000 seniors from private and public schools will be surveyed. The sample of students will be followed up in surveys at two-year intervals over the course of the next decade. At the session on financing education, Daniel Brown of the University of British Columbia, outlined the concept of "targeted taxes," the idea that citizens should be able to "target" the services to be supported by their taxes. In a variation, parents could decide which public school in their area would receive their tax dollars or even choose to target their taxes to either public or private schools.

During the AERA business meeting Richard Nault was elected President and Father Charles Bierne, Principal of Regis High School in New York City, was chosen Secretary/Treasurer.

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