

## Being Renewed Day by Day

By Dr. henry Harbuck/ PCAI General President and Int'l Overseer

In 2 Corinthians 4:16 Paul tells us "though our outward man (body) is wasting away, our inner being (spirit) is being renewed day by day." What this means is that while our bodies are aging every day, the inner-self (who we are on the inside), although invisible to the eye, is actually being renewed [and changed and conformed to the image of Christ]. Because we are human, our bodies are only temporary shelters in which we reside. Nevertheless, our "inner person" — the real me and the real you — is eternal and destined for glory.

"LET THE SPIRIT RENEW YOUR THOUGHTS AND ATTITUDES."

EPHESIANS 4:23

Most people believe human beings are fully grown at twenty-one years of age, but this is not true. Health scientists say that we are, in fact, not fully grown until the age of twenty-five, at which point we begin to decline. As we age, our bones become fragile, we lose brain cells, and our immune system becomes weaker and weaker. Body fat becomes more noticeable, and those sagging cheeks and bulging waist lines begin to appear. Thus we know that the "outward man" will, at some point, cease to exist. Despite all our efforts to try and extend our lives, you and I will be laid to rest. However, the most important thing to remember is, when we have made a decision to believe in and trust Christ, and continue to follow Him. shall live forever Him" (Revelation 22:5).

So although it is necessary to "keep an eye on our outer man," it is even more important to continually examine our "inner man." We should constantly take inventory of our inner self to ensure that it is being renewed day by day. Here are five things we can incorporate into our

daily examination:

- 1. Take time to listen to God
- 2. Study the Word of God
- 3. Evaluate your spiritual progress
- 4. Prayerfully identify and confess your secret sins (Do you gossip? lust? or blame others for your mistakes?)
- Encourage yourself in the Lord, recognizing that His plans for your life are always good.

Remember, while you and I may sometimes fail in the five areas listed in the paragraph above, we can still rejoice in the knowledge that "nothing will [ever] separate us from the love of Christ" (Rom. 8:35). And we have the assurance that He loves us – always – and that if we [continue to] follow Him and persevere to the end (Matthew 24:13, Mark 13:13), we will live and reign with Him in glory (2 Tim. 2:12; Rev. 22:5).  $\square$ 

# What Attacks You is About to Become Additional Territory for Your Inheritance

By Pastor Lynn Burling / Senior Pastor of Christian Faith Church, TX

"A funny thing happened on the way to the promised Land." Deut. 2:24 "Rise up, take your journey and pass over the river Arnon: behold I have given into thine hand Sihon the Amorite, King of Heshbon and his land: begin to possess it and contend with him in battle." This was a clear instruction from God to Moses...but! Vs 26 "And I send messengers out of the wilderness of Kedemoth unto Sihon King of Heshbon with words of peace, saying (WATCH THIS) let me pass through thy land. I will go along by the highway. I will neither turn to the right nor to the left (HERE IT COMES) Thou shall sell me water for money, that I may drink, only I will pass through on my feet." (DID YOU SEE IT?) God said in vs 24, "I have given into your hand of King Sihon -begin to possess it." But Moses (for whatever reason) decides to pay for safe passage through the land! You cannot buy what God has already given you! So what happened? Read vs 30. "But Sihon King of Heshbon would not let us pass by him, for the Lord thy God hardened his spirit and made his heart obstinate, that he might deliver

**Ephesians 1:14** 

"...which is an earnest of our inheritance, unto the redemption of God's own possession, unto the praise of His glory."

him into thy hand." So God had to step in and make surety for Israel's possession. Listen, two entities cannot hold title to the same land. God was saying you're not in partnership with them you are in covenant with me. Israel did not expect to have the territory of Sihon and Og. Their mindset was that the "Promised Land" was on the other side of the Jordan. For 38 years now all those that would not go in the "Promised Land" had died, two years before they are "officially" led by Joshua on the other side of Jordan. Unexpected trials often usher in "unexpected events..." even life threatening ones. Looking back, God was preparing them for the land of milk and honey by scheduling a preseason scrimmage, a free for all, with these two Kings Sihon and Og.

When others the see judgement of God and are not awakened, they are defying all of Heaven. God told Moses don't fear Him! God designs fresh assurances for us. (These historical battles and victories are all for us to keep us from fear and to give us faith.) "I will deliver him into your hand and thou shall be his ruin and you shall do to him as you did to Sihon. Moses I'm establishing a precedent as long as my people trust me, there will be one victory after another." (That should intended to encourage Israel in their future conquering of

the Promised Land and equivalent to (Eph. 1:14) "These Victories were the earnest of their inheritance until the redemption of the purchased possession (the promised land) unto the praise of His glory." The clear and crystal message is God has given us marching orders to take our promised land. Don't think for a moment the enemy isn't lurking, he's not going to rollover. He wants to defeat us. He doesn't want to give up any of his territory. (He wants to rule your health and wealth.) God is positioning us to inherit new territories once held at bay and possessed by our enemy. New giftings, new victories, new and frequent healings by encouraging us not to fear along the way. This is a spiritual parallel. Our battles are not small but we can pull down and destroy strongholds as we walk in the Spirit. God knows the more we learn to trust Him and His promise to us the greater our faith reliance is on His ability... and doubt about impossibilities vanish. King Og wasn't fearful about Israel (His bed was 9 cubits long and 4 cubits wide.) but, he should have at least considered the magnitude of how God dispatched King Sihon. On the other hand, Rahab is completely with enamored God's victories over their enemies. enough to prove allegiance to Israel's God. (Joshua 2:9-11 Mess) "I the land. We're all afraid.



hopeless. We heard how God dried up the waters of the Red Sea before you when you left Egypt (P.S. 40 years before) and what He did to the two Amorite Kings east of the Jordon, Sihon and Og (P.S. 2 years ago) whom you put under a holy curse and destroyed. We heard it and our hearts sank. We had all the wind knocked out of us." This woman had an eye to see and an ear to LISTEN, she knew better than to suppose a nation of slaves, by their own resources, could have eluded all the might of Pharaoh, subsisted in the wilderness forty years and annihilated such renowned potentates as Kiephesiansng Sihon and King Og. Her common sense taught her you cannot have extraordinary effects without corresponding causes. "Fear him not" for I will deliver him and all his people and all his land into thy hand. Get rid of the fear that God can't. Get rid of the doubt that God won't. He honors His word above His name. Ps. 138:2 NKJ"...for you have magnified your Word above all your name." There are guardians to the gates of your promises. The beginning of every success is your first win. God must see three things (1) a willingness to risk for greater reward (3 lepers). "Why sit we here till we die." (2) A unity of those who believe. (3) The will to move forward at His promise (You can't steer a ship if it isn't moving.) Deut. 3:21-22 Mess. "I commanded Joshua at that time, you've seen with your own two eyes everything God,

Continued on page 3

after another." (That should encourage us). This was intended to encourage Israel the land. We're all afraid.

future conquering of Everyone in the country feels

#### What Attacks You... continued from page 2

your God, has done to these two kings. God is going to do the same thing to all the kingdoms over there across the river where you're headed. Don't be afraid of them. God, your God-he's fighting for you." This was Joshua's blueprint for success. Israel first asked for permission to pass thru the land of Sihon and OG. God is saying you don't ask for permission from your enemy. "I gave you permission!" My word is your permission for victory, prosperity or healing. These victories were a two springboard for the next seven victories over all inhabitants in the promised wasn't just called land. It "land." Its first name was "promised" land. These battles deeply impressed and inspired their praise of the greatness and faithfulness of God. It permeated their hearts. They "remembered" the past victories and the God who gave them.

(Deut. 9:5 NKJ) "It is not because of your righteousness or the uprightness of your heart that you go in to possess their land, but because of the wickedness of these nations that the Lord your God drives them out from before you, and that He may fulfill the word which the Lord swore to your

#### **Deuteronomy 5:29**

"If only it would really be their desire to fear me and obey all my commandments in the future so that it may go well with them and their descendants forever."

fathers, to Abraham, Isaac, and Jacob." These verses were for Joshua but today they are for us. (Leaders, parents, called out ones) Joshua 1:1,2,3,5,8 (Read these for yourself) vs. 9 "Have says, not commanded thee? Be strong and of a good courage; be not afraid, neither be thou dismayed: for the Lord thy God is with whithersoever thou goest." This is a very deep message in Deut. that God is delivering into the spiritual life of His people. We find in this book of Deut. the word "love" appears twenty times (not used in the same context as the first four books.) He emphasizes this theme. Listen to God's repeated words in this book. "Land" 153 times, "inherit" 36 times, "possess" 65 times, "hear" 44 times, "harken" 47 times, "heart" 46 times and "love" 20 times. When you put these repeated words together, we can quickly see the emphasis God was underscoring for His people. You will go in and possess the land. If you hear God's word, love Him and harken (obey). If you do, He will bless you.

How generational is this verse? Deut. 5:29 NET "If only it would really be their desire to fear me and obey all my commandments in the future so that it may go well with them and their descendants forever." Moses made it clear that blessings come when the heart is in right order for us to inherit and possess the land. To defeat their foes, to enjoy the land, their hearts have to be filled with love for God and His Word. There are no small victories in Christ. What had frightened the "Older Generation" captured by the "New Generation" waiting to be inhabited. While fear is waiting, faith is possessing. The very FIRST TIME the Lord says FEAR NOT in scripture He's addressing Abram. (It's the "law of first mention." (Gen. 15:1) Is also the first time God is called shield, a protection. God is preparing His future and planning a nation of people to serve with faith Abraham. Fear not Abram, because your fight of faith will be monumentally commensurate to your blessing but I am thy shield and thy exceeding great reward. I'll protect in times of doubt with my shield. I'll rescue in times of danger. Gen. 15:6 (God's Word Trans.) Then Abram believed the Lord, and the Lord "regarded" that faith to be His approval of Abram. Who is God to you? According to His name, He is the essence of whatever you need at the moment. I am your strength, courage, hope, supply, healer. defender, forgiveness, joy, future. I am whatever you need whenever you need it! All sufficiency for every crisis moment for every future hope. Abram was moving from Fear to Faith. His past argued about having a child and so did his present. His only hope lay in God's promise for the future. His and our only hope is to "step into our future" trusting God to keep His promises. One important answer must be to understand God's timing and ours are quite different. Remember the attack on Abram and Sarah's bodies resulted in new inheritance for them.

While we may live in C.S.T. (Central Standard Time Zone), God lives in E.S.T. (Eternal Standard Time Zone). Abram was headed out of a dead zone (too old to have children) to seeing a furnished nursery in baby blue with mobiles and he received it. We want to get our bodies age renewed and pain gone, to see again, walk again. Job 5 said "You'll laugh at famine, our homes will be full of peace, your seed shall be great and you'll see your family grow up. You shall come to your grave in a ripe old age." "A Christian is immortal until His work on earth is done." There may still be giants but by all accounts today we win, he loses. We still have to choose to obey God. Overcoming fear is the first step to fear not! How? Believe He is our shield and has already defeated our enemy and given him over to us. Fear has kept us from possessing places. And the enemy has kept us from what is ours in perpetuity. Need answers? It's our inheritance. Remember nothing can happen to us except it first pass through the nail scarred hands of our God 

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### Church/Ministry Tax Date to Remember

In addition to the regular semiweekly and monthly withholding requirements, churches should note the following dates for this month

#### October 15, 2017

Last day to file a 2016 federal income tax return for taxpayers who obtained an automatic six-month extension by filing a Form 4868 by April 15, 2017.

#### October 30, 2017

Churches hiring their first nonminister employee between July 1 and September 30 may exempt themselves from the employer's share of FICA (Social Security) taxes by filing Form 8274 by this date (nonminister employees are thereafter treated as self-employed for Social Security purposes). The exemption is only available to churches that are opposed on the basis of religious principles to paying the employer's share of FICA taxes.

#### October 31, 2017

Churches having nonminister employees (or one or more ministers who report their federal income taxes as employees and who have elected voluntary withholding) must file an employer's quarterly federal tax return (Form 941) by this date. You may have to deposit the federal income taxes you withheld and both the employer and employee Social Security taxes and Medicare taxes. If your total taxes

(line 10) are less than \$2,500 for the current quarter or the preceding quarter, you don't have to make a deposit. But to avoid a penalty, you must pay the amount in full with a timely filed Form 941 or you must deposit the amount on a timely basis. If you aren't sure your total tax liability for the current quarter will be less than \$2,500 (and your liability for the preceding quarter wasn't less than \$2,500), make deposits using the semiweekly or monthly rules so you won't be subject to failure to deposit penalties.

#### November 10, 2017

Churches with nonminister employees (or one or more ministers who report their federal income taxes as employees and who have elected voluntary withholding) may file their employer's quarterly federal tax return (Form 941) by this date instead of October 31 if all taxes for the third calendar quarter have been deposited in full and on time.

Need Help? Call PCAI Office Dr. Jan Harbuck 1-866-268-5600 Or go to www.irs.gov





## Year-End Checklist for Church/Ministry Bookkeepers

- **1. Housing Allowance.** Church Boards and/or Congregations should designate an annual 2018 housing allowance for ministers who own or rent their home (and for ministers who live in a parsonage and pay some of their housing expenses).
- **2. W-4 forms.** All employees should complete new W-4 forms to ensure accurate withholding.
- **3. Notice of donors.** Donors should be advised in a church bulletin, newsletter, or by letter from the church, not to file their federal income tax return before they receive their Contributions Statement from the church. Some people may not be able to deduct certain contributions if they file a tax return before receiving their church contributions receipt.
- **4. Christmas gifts.** Be sure to correctly handle Christmas gifts made by the church or congregation to a minister or staff member. In most cases, these gifts represent taxable income and must be reported as income on the recipient's W-2 or 1099.
- **5. Handling end of year contributions.** The general rule is that a contribution is effective when delivered. This means that a check deposited in the church offering in January of 2018 becomes effective that day even if it is backdated to 2017. It is not deductible for 2017. One exception: Checks postmarked in 2017 are deductible in 2017 even though not received until 2018.
- **6. Business Expenses.** If your church reimburses some or all of a minister's business expenses, reimburse these year-end business expenses NOW.

- **7. Reclassification of workers.** Now is the time to decide if you want to reclassify any of your workers for tax reporting purposes. If you have a minister or lay worker who is treated as self-employed for federal income tax reporting purposes, and you would like to reclassify the person as an employee, the ideal time to make the change is on January 1st of the new year.
- 8. Voluntary withholding. Ministers' wages are exempt from tax withholding. This means they use the quarterly estimated tax procedure to prepay their federal taxes. Ministers who report their income taxes as employees can enter into a voluntary withholding arrangement with their employing church. Under such an arrangement, the employing church withholds income taxes as it would for any other employee; and it can also withhold an additional amount of income taxes to cover the ministers' self-employment tax liability.
- 9. Order tax publications and renew subscriptions. December is a good time to order your new 2018 copy of IRS Circular E (withholding table) and copies of Forms W-2, W-3, 1099, and 1096 that you will be issuing for compensation in year 2018. To order forms simply call the IRS toll-free number at 1-800-TAX-FORM (1-800-829-3676) or visit the IRS website (www.IRS.gov).
- **10. NEED HELP?** If you need assistance on good tax information for churches and ministers, please contact the PCAI office at 1-866-268-5600