

Official Publication of the International Ministerial Association, Inc.

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TAX COMPLIANCE MRS. ANGIE CHILDERS

IN MEMORY

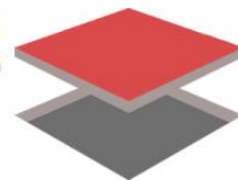
HOME OFFICE DR. PAUL TODD

2010 NATIONAL CONFERENCE



Dr. Tim Warner

CHAIRMAN'S Corner



Why Should IMA Ministers Attend IMA Conferences?

"And the Lord spoke to Moses, saying, 'Speak to the children of Israel, and say to them: 'The feasts of the Lord, which you shall proclaim to be holy convocations, these are My feasts.' "Lev 23:1-2



God has always had His people come together for select purposes at specific times with significant themes. For example, in the OT there were several feasts such as Passover, Unleavened Bread, First-fruits, etc. Many Jewish congregations (both traditional and messianic) still celebrate them. The fact is that God did initiate the feasts and commanded Moses to instruct the Children of Israel to observe them. Some Bible references even indicate that these feasts are to be kept forever (2 Chron. 2:4). We who live in NT times can and should catch the essence of these feast times for our educational, social, and ministerial advancement. There should be times when people who identify with a particular association or ministerial group should come together. This is true of the IMA.

Jewish feasts serve as a picture lesson for all Christians (ministers in particular) to join together, as the above text indicates, for a holy convocation. The word **convocation** here means: "to come together in a public place to have readings (messages) in the context of a sacred assembly" (Combined Hebrew). It also carries the idea of the elders (ministers) gathering together by invitation to conduct holy business. It's interesting to note that IMA ministers and church leaders have been invited by Christ Church in Little Rock, Arkansas to a holy convocation in the name of the Lord. We will hear relevant messages, receive fresh vision, find new direction for the IMA, and do business on behalf of the King of Kings. Here are a few specific reasons for attending a Ministers Conference illustrated by the feasts of Israel.



- ◆ Feasts (convocations) were given to God's OT covenant people. We are His NT covenant people through the cross. We need to gather together as such; especially as IMA ministers.
- ◆ The feasts were connected to Israel's agricultural seasons. Sometimes rains or harvests were associated with the feasts. The NT says we are God's field (garden) and are planted by the Lord (1 Cor 3). As such, we need to cultivate, soften, plant and even weed the garden of our hearts at [IMA] conferences.
- ◆ These feasts were in sync with the Jewish calendar and were celebrated at the same time every year. This gave Israel rhythm, schedule, and consistency in their spiritual lives. In September (conference time), we can reflect on the former year's dedication to God and prepare new plans for the next.
- ◆ These OT natural feasts represent colossal NT truths. Passover points to Calvary; Pentecost the coming of the Spirit; Tabernacles to His Second Coming; etc. Coming together for the National Conference can and should refresh the reality of the cross; refilling of the Spirit; inner preparation for the coming of the Lord, and much more.
- ◆ Originally, there was participation with the gentiles in the blessings associated with the OT people of God. Gen 22:18 was recited and the concept of **all nations** receiving Abraham's blessings was brought to mind. We who are in the IMA have a golden opportunity to re-connect with our missionaries;



"Providing today's ministers the freedom they want and the fellowship they need."



ESCAPE FROM THE NIGERIAN FOREST OF DEATH

Rev. E. E. Ahus, Abia State, Nigeria



On the evening of April 12, 2010 at 7:30 PM having just finished with our evening meal, I retired to the corridor of my house. Little did I know, that danger was lurking around the compound. One of my children coming back from the street told me that some one wanted to see me. Immediately I heard a voice and a knock at the entrance to the corridor followed with a shout to open the entrance. I answered that it's late to do so, the next thing I heard was a powerful gun shot. By this time the house was surrounded by kidnappers who kept banging at the doors, unable to enter since the doors are iron.

They located one glass window that had no protector, fired a gun shot threat and entered my study room and into the bedroom. I met the armed criminal in my parlor. I asked him to stop with his evil actions. He asked that I follow them. There were about six members of his criminal gang who were shooting everywhere and my compound looked more like a war theatre.

They asked me to accompany them or be shot if I resisted. At this point I joined them on a motorcycle while one of them sat behind me with a rifle and had my face and head covered. They took me that night to a thick forest. The following day they started phoning my family.

I wore only pants and a loin cloth or wrapper. My people responded only once. The kidnappers got annoyed and threatened to kill me and abandon my corpse. One night we relocated three times. Mosquitoes and insects made a feast of me since I had on little clothing. I slept on the bare earth at one time and removed a big millipede crawling on my body.

On the third day, one of them told me that he had been told to shoot me, and took a towel and blindfolded my eyes. Before he did that I saw tears in his eyes when I asked him if that was the best thing to do? He left me blindfolded for about an hour. He came back, removed the blindfold and went away. That evening it started to rain and we relocated to an Indian Bamboo tree where I was made to lie down. I prayed and meditated all night and they expressed that I was disturbing them even though I prayed and meditated inaudibly.

On the fourth day, I observed that they were holding several meetings on how they would dispense with me. I called the attention of the leader of the gang and begged him to allow me to go so that I could look for the money. He told me that they never allowed such a thing.

Early in the morning of the fifth day, I challenged God for my deliverance. At about 5 A.M they relocated me to another position and two of them sat guarding me. At this point I overheard them discussing that there was the presence of police in the forest. They moved a few yards away peeping into the forest looking for the police. Then the idea of escape came to me, but I was afraid that they would shoot me, I went into meditation deeply and they continued peeping. The Lord brought Isaiah 40:31 to my mind, "But they that wait upon the LORD shall renew their strength; they shall mount up with wings as eagles; they shall run, and not be weary; and they shall walk, and not faint." I stood up looked around and saw two policemen a little bit away. I shouted at the top of my voice - OFFICER- OFFICER- OFFICER COME 0-COME. When I looked back I saw the two kidnappers running away and I escaped into safety. God had heard my prayers.

I am now staying at Abia township in the house of my son. Praise the Lord. I have only visited my house thrice. Kidnapping has intensified in the rural communities. We are in constant danger. Pray for us in Abia State, Nigeria.

(CONFERENCE from page 1) prayerfully and financially partner with our ambassadors to fulfill the promise of Abraham's blessing by the gospel of Jesus Christ. We can also find new ways to reach our communities and world for Christ.

God gave us the OT feasts to serve as a type for NT ministers to come together. The IMA National Board and I look forward to joining with you for a holy convocation at our next National Conference. May Paul's injunction to the church of his day be ours: **Let us therefore celebrate the feast!** (1 Cor 5:8).



Church Tax Compliance

Angie Childers, Executive Director/Treasurer, The Cathedral, Evansville, Indiana



Hello Pastor, this is Mrs. Smith calling. I don't attend your church, but could I use your facility to make a million dollars for my company?

Sometimes it is difficult to say "no" to members or community members who want to use your facility for this kind of purpose, but your priority must be to protect your tax exempt status.

Possible loss of your local property tax exemption alone is a good reason to prohibit these types of activities! Be careful not to let anyone use your facility for any type of business where an individual is making a profit from sales or service. This would be considered private inurement and could jeopardize your IRS tax exempt status, and it could possibly jeopardize your state tax exempt status as well.

The IRC (IRS code) states that such (tax-exempt) property is not (to be) owned or used for financial gain or profit to either the owner or user, exclusive use of the property for exempt purposes is required. To conclude the subject of inurement, there are just a few other facts I would like to explain. The IRS code lists four types of activities that can jeopardize your 501 (c) (3). Private benefit/inurement is first on the list. The tax code states a 501 (c) (3) must avoid all activities that will substantially benefit the private interest of any individual or organization. So, it is a good idea to screen all fundraisers that take place at your church or within your ministry. The entire profit from a fundraiser should go directly to the non-profit organization. The only monies that should go to the fundraising company, is the cost of the item purchased for fundraising purposes.

Profits should not be split between your organization, an individual or other organizations. The code states, "The prohibition of inurement is absolute. ANY amount will jeopardize the organization's 501 (c) (3) status." The other three activities listed in the IRC that could jeopardize your status are lobbying, political activity and unrelated business income or U.B.I.T., as it is called. Next time, I will discuss more details concerning U.B.I.T.

Thank you to all the IMA Membership who has shown interest in these articles concerning tax compliance for non-profits. I enjoy sharing what I have learned after 39 years of study on this subject.

If you have any questions or concerns, please do not hesitate to contact me at my e-mail angie@the-cathedral.org

IRS PUBLICATIONS

Here are some IRS publications that should be helpful to pastors and church officials. Go to www.irs.gov. Click on **Charities & Non-Profits**. In the right upper corner, by the little magnifying glass, type in **1828** and click on Search. The other publication you want is **4573**. Print these out and keep them for future reference. You can also order these by calling the IRS at 1-800-829-3676.



NEW ENGLAND DISTRICT & NORTHEAST REGION FELLOWSHIP

OCTOBER 15 & 16
ONE ACCORD CHAPEL

Bristol, Connecticut

Pastors Paul & Betty Anderson

Rev. James Heard, District Chairperson

Guest Speaker: Dr. Lowell Collins, Westover, Maryland

LODGING, INFORMATION AND DIRECTIONS

207-667-4308

IN LOVING MEMORY

Pastor George W. Barnes, C Team Chapel, Nashville, Tennessee went home to be with the Lord on June 3, 2010. He is survived by his loving wife Jannean. He had been a member of the IMA for 12 years. Pastor Barnes was dedicated to prison ministry and ministering to the poor & needy. We send our deepest condolences to the family.



Sis. Ruth Esther Bell, San Antonio, Texas, went home to be with the Lord on July 12, 2010. Sis. Bell was preceded in death by her husband, Pastor John Bell. Sis. Bell was an active teacher, counselor and author of many books. A web page has been dedicated to her memory at <http://gongyi.homeofhope.org/inmemory/>. We send our deepest condolences to the family.



THE HOME OFFICE

Dr. Paul W. Todd, Administrator

BROCHURE CORRECTION

We inadvertently omitted the state where Pastor Rene' Monette is from. The Living Word Church is located in Houma, Louisiana.

HERALD ARTICLES

The word herald by one definition means to "convey news." My desire, as editor, for the *Herald* is to apprise the readers of current news from the IMA membership, districts and leadership. Last month New England District Chairman James Heard had a report from their Spring Conference. In the past other districts have reported. In June we printed a list of new members. There is a lot going on in the IMA and people ought to know about it.

Mrs. Angie Childer's articles about tax compliance have received great reviews from the members. Her information is timely and educational.

It's always with a heavy heart that I report the passing away of members and friends. I want you to know so you can pray for the families and churches.

I always need articles and information from the readers and leaders for the *Herald Newsletter*. I also need front page inspirational articles. I believe that most preachers can write. Many of them write their sermons.

Just remember this is a Newsletter. Articles should



CHRIST CHURCH

George & Joyce Dudley, Senior Pastors

11800 Vimy Ridge Road • Little Rock, Arkansas 72002

Ph. 501.455.1506 Fax 501.455.6125

Email: pastrd64@comcast.net

www.christchurchlittlerock.com

Contact Person: Rev. Glenda Royal 501-529-9775

View the entire brochure and register at www.interma.net

IMA TALENT

The IMA is blessed with many talented members who have books and albums. I mention some of those occasionally, when requested, as space in the Herald is available. One of those is Missionary Abraham Mammen, of Cochin Kerna, India. He has written a book called *Root of Bitterness* and has a guitar album called *String Praise*. The writing is good and so is the music. For more information go to his web site at www.ljcd.org.

INTERNATIONAL MINISTERIAL ASSOCIATION, INC.

5201 W. Homosassa Trail
Lecanto, FL 34461-9117

Phone (352) 628-5198 ■ Fax (352) 628-5195
Email: imahdq@aol.com ■ Web: Interma.net

EDITOR

Dr. Paul Todd

The views expressed in the Herald Newsletters do not necessarily reflect the consensus of IMA members