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Dr. Tim Warner

VISION 2010

Be About Your Father's Business

“And He said to them. . . . “**Did you not know that I must be about My Father's business.**” (Luke 24:49 NKJV)

It's time to renew and refocus our vision as IMA ministers of Christ. Solomon says, “Without a vision the people perish” (Pro 29:18), yet we often forget the reverse of that Scripture is also true: “**With a vision, the people flourish!**” In praying about a flourishing vision for the IMA in 2010, I came across the above Scripture when Jesus was found by His mother doing His Father's business.

Three dynamics are offered here as we find Jesus encountering the teachers of the torah in the temple. First, Jesus accepted responsibility of his own calling at a very young age. Next, He had spiritual interaction with the doctors of the law. Finally, Jesus confronted the powers of darkness that were lurking in the hearts (perhaps false theological persuasions) of the religious leaders of His time. We shall use this narrative as a springboard to establish vision in the IMA for 2010. For *quick recall* of this vision, we'll use the simple acronym of **ABC**.



Acept responsibility for your calling: Jesus was always conscientious in what He was called to do. Even as a child, He did not get side-tracked or blame (what could have been irresponsibility on) His youthfulness (Heb 5:7). No, Jesus was engaged in His calling even as a young man. We, too, need to accept full responsibility for our calling. We cannot afford to make excuses or blame the “busyness” of ministry for not spending time with our Heavenly Father. We need **to do business with God before doing business for God.** Prayer, living right, keeping a positive attitude, overcoming shortcomings, maintaining relationships, studying His word, and speaking the truth in love are all a part of accepting responsibility of our divine calling.

Bear one another's burdens: We all carry burdens of family, church, and ministry (2 Cor 11:27-28). Each of us need fellow ministers to help us carry these burdens. We need to maintain relationships with fellow ministers as did Jesus and Paul. Jesus begged His disciples to bear his burden of prayer in the most difficult hour of His life (Mark 11:37-40); they let him down. Paul had partners in ministry who stood with him for this very purpose. Scholars have determined that he mentioned over a hundred such “burden bearers” who helped him in ministry. **Here's where members of the IMA can rise and shine** in a whole new way this coming year. Let's bear our brother's burdens in 2010! (See VISION pg. 4)



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



THE HOME OFFICE

Dr. Paul W. Todd, Administrator

2010 RENEWALS

HAVE YOU RECEIVED THE 2010 RENEWAL FORMS FOR MEMBERSHIP AND AFFILIATED CHURCHES?

These renewal notices were mailed on Friday December 4, 2009. We sent them to the addresses as listed in our data base. If you have not received your Renewal Notice by now you need to notify the Home Office. There is a toll free number that you can use for this. The number is 866-455-3471.

No matter how many times we review the mailing there is always a possibility that somehow we overlooked someone. For ministers who need the card for hospitals, nursing homes, detention centers and other institutions it is important to get the renewal in as soon as possible. We have been told by some missionaries that the card is needed at times for travel purposes.

BENEFIT OF MEMBERSHIP

There seems to be an attack on the traditional religious values of this nation. Some have said that there is an effort to stamp out Christianity at every level of our society. One clergy tax manual put it like this, "Churches and other tax-exempt organization issues will be the subject of increased visibility to the IRS".

I addressed this concern in the February 2008 issue of the Herald Newsletter as an important reason to be a member of a ministerial association such as the IMA. The IMA has been recognized by the IRS since February 1958. This is not a time to be a loner. It is a time to be affiliated with an association of ministers.

Here is an excerpt from the February 2008 article:

"DO YOU TAKE A HOUSING ALLOWANCE AS PART OF YOUR COMPENSATION? DO YOU USE OTHER TAX ADVANTAGES THAT ARE EXCLUSIVE FOR MINISTERS? (Such as: business expenses, travel expenses, church health plans, church auto, etc.) In addition qualified ministers can be exempt from social security coverage, and are exempt from income tax withholding, and have self-employed status for social security purposes.

"These ministerial benefits are available under the tax code only to *ordained, commissioned, or licensed ministers of a*

church with respect to services performed in the exercise of ministry."

"The income tax code stipulations has terminology that is defined in the regulations. Without quoting the entire text, it basically points to performing *the ministration of sacerdotal functions and the conduct of religious worship*. In addition there is a very important requirement that is provided by the IMA. The text goes on to say.....*under the authority of a religious body constituting a church or church denomination.*"

"In short it appears that the IRS wants a minister who receives ministerial tax benefits to have the oversight of an IRS approved religious organization. This requirement becomes part of the IRS definition for "*service by a minister in the exercise of his ministry*".

AFFILIATED CHURCHES

The 501 (c) (3) IRS Group Coverage for churches has several major benefits.

1. The affiliated church is exempt from filing the Federal Income Tax Form 990, 990-EZ or Form 990-N on church related income. (IRS Tax Guide for Churches and Religious Organizations, page 22).

2. Contributions received by the church are deductible by the donors. (Form M-3441, IMA Letter, paragraph 3).

3. In 2008 the IMA Home Office experienced another benefit of the coverage. In order to be tax-exempt in the State of Florida we must renew our Consumer's Certificate of Exemption every five (5) years. When we renewed in 2008 we were required to submit a copy of our 501(c)(3) exempt status determination letter.

One of our affiliated churches in the Florida panhandle area frantically contacted our office with the same request. That church had been tax exempt in the State of Florida for decades and this was the first time they recalled ever having to submit this letter. This church had been an affiliate of the IMA for many years and we provided the necessary documentation for their Florida tax-exempt renewal.

There was a time when ministers just preached the Gospel, but times have changed. The IMA serves a very important purpose to the ministers and churches in providing the coverage and recognition necessary in these changing times. Thank God for our founders who had the vision and forethought to acquire these privileges. The IMA has been providing these services to ministers and churches for some 50 years.

VICTORY In Hard Times

By Pastor Robyn Spradlin
The Vineyard of Okeechobee, Florida

The primary topic of many conversations over the past eighteen months has echoed of economic down turn and financial crisis. The news outlets have been inundated with job loss, foreclosures and hopelessness. No town or city, large or small, seems to have been exempted from the slump. Concerns, even fear, of what's next are wide spread. Are we sinking with the ship into the abyss? Will it get any better? Are we, as believers, to anticipate different results than these in such trying times?

In Exodus, Israel was facing similar economic hardships; enslaved by Egypt, being forced into rigorous labors, building treasure cities for the Pharaohs. As Israel multiplied Egypt aggressively increased the labor until Israel cried out to God. God heard and answered with a promise of redemption. This redemption didn't begin manifestation as they exited from Egypt, but as a dividing line, a separation, between the children of God and the Egyptians.

As plagues spread across the land in epidemic and pandemic proportions, right in the midst of devastation, destruction and distress, Israel was protected. Flies, lice, hail, boils, murrain (livestock dying), darkness, even human deaths, Israel was passed over. Why? Because of God's promise! Redemption was at work separating God's children from everyone else.

How does this apply to us? With wide spread credit card debt, bad mortgages, investments gone wrong, many have found themselves slaves to the new Pharaoh, DEBT, and they are filling the coffers of the wicked world.

There's chaos, even calamity financially, as the Dow shoots up then plummets again. Flu's of great variety are now racing to the media forefronts, with forecasts of sickness in tsunami proportions. What can we expect? We can expect to be like Israel, protected, spared, and safe from harm and danger. We have a promise from God and what God promises, He'll do! He does not change and He does not lie. He's never failed to keep His word.

During days of financial uncertainty, a faltering economy and impending disaster, we can be sure of one thing, in Jesus Christ we are safe and secure. Thousands may fall at our side, but it won't touch us, no weapon formed against us will prosper. The earth may move, mountains may shake, but God's unfailing love will not be shaken. Every need will be supplied according to His riches in glory and this is the victory that overcomes the world, even our faith! Where is our faith based? It's in the promises of a truthful, loving, heavenly Father. Right here, right now, we are provided for and protected, just as Israel was in Exodus! Glory to God!



MISSIONS REPORT MEXICO

“Seed Time and Harvest”

By Rev. Phillip and Lucy Tolman

At the beginning of this calendar year the Lord told us to sow. Just as Isaac in the Bible sowed in a time of drought and received a hundred fold, so we were called to sow. This year we have sown in the church, in outreach activities, into the unity of the churches, in missions and also in business. As we come to the close of this year we have seen the fields where we have sown ripening to harvest.

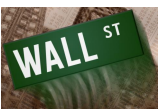
The town of Santa Maria del Oro is the place we have struggled most. For the last 12 years we have faithfully sowed the Word there at least once a week. Other church groups have come and gone and there is still no Christian church in the town. In the last 3 months we have seen the group grow from 2 to 6 families that are constantly attending the meetings. The children's club is now numbering 40 boys and girls under the age of 14 each week and now some of the parents are also coming to the children's classes.

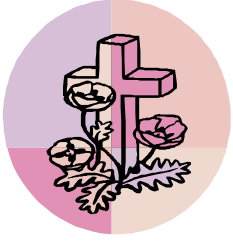
This last year we also took up the banner to intercede in a special way for Mexico. From the months of June through September we worked to join pastors and churches together in prayer. Each church took its personal time to pray and then we also had a group of joint prayer times together. In our final activity in these three months we had a prayer drive through the city of Tepic with close to 80 vehicles participating. That same night we had a joint service of intercession in the city's theater. There were over 25 pastors in attendance, the theater was filled to capacity (1,456 people) and more than 500 more were seated outside watching the service on closed circuit T.V. on giant screens.

Not all crops grow at the same speed or mature at the same time. In other churches and centers we have we are still struggling but at the same time maintaining our hope in the promise of an abundant harvest.

In the family we have seen many changes this year. With my parents Rev. Elizabeth & David Tolman retiring from fulltime ministry we see less of them as they are traveling more. We really appreciate the years that they have dedicated to the work here in Mexico and from the base that they have built we have been able to continue.

The year of 2010 is a year of moving forward. The words that Moses received after spending a year at the base of the mountain were “*You have stayed long enough in this mountain: turn you, and come*” We are ready to go!





IN REMEMBRANCE

Dr. Herbert “Bert” Dearden, Logansport, Indiana, went home to be with the Lord on Saturday, December 5, 2009. He was 92. He is survived by his wife Connie. Dr. Dearden has been a member of the IMA for 26 years. Dr. Dearden is a nationally known evangelist, preacher and Bible teacher. We send our deepest condolences to his wife and family. Keep them in your thoughts and prayers.

(VISION) Let's call, write, text or email each other; especially as God lays it upon our hearts to do.

Confront the works of darkness: Isaiah spoke of a day when moral culture would grow corrupt by calling “good evil and evil good” and putting “light for darkness and darkness for light” (Isa 5:20). These terms speak to the time-frame in which we live. Barnes comments: *The sin which is reprobated here is that of "perverting and confounding" things, especially the distinctions of morality and religion. They prefer erroneous and fake doctrines to the true; they prefer an evil to an upright course of conduct.* Oh how that speaks of our day! Most of how we confront evil is done by prayer; some by preaching; all by using the sphere of influence God gives us. You as a minister have a platform to make truth known in your community. Moral matters such as being pro-life; sanctioning solely one-man, one-woman marriages; believing the bible to be the verbal, plenary, inspired word of God; and stating Jesus Christ is the **only way** to the true and living God for salvation... credo faith linked with living faith...all confront darkness.



Let's take a lesson from the Son of God. Jesus “I must be about My Father's business”; this word *must* is a categorical imperative in the Greek meaning **no option!** May you be challenged afresh in the New Year to be about your Father's business! Review the aforementioned areas [ABC's]! Let His passion consume you. Charge!

Church Tax Compliance



By Angie Childers, Executive Director/Treasurer, The Cathedral, Evansville, IN

Now is the time to make sure you have all the correct and necessary information recorded to prepare your W'2s and 1099's in January.

If your W2's are prepared by a payroll service they will want the housing allowance information submitted before the end of the year. Check all Social Security numbers to make sure they are correct. An incorrect Social Security # could possibly result in an untimely filing.

If you prepare your own W2's, make sure the housing allowance amounts are entered on line 14 (other) and not added in with wage's amount. All ministers who receive a housing allowance should be paying as self-employed for social security purposes (SECA) so there should not be any withholding entered on box 3, 4, 5, or 6. In other words, the W-2 should only have entries on line 1, 2, 14, and state and local entries. Remember, ministers have a dual status employment in the eyes of the IRS.

1099 information should be taken directly from the W-9 form, as far as name, address, and proper ID #. All individuals qualify for a 1099 if they have received \$ 600.00 or more in a calendar year from your church or ministry, and the compensation check was made payable in the individual names.

Helpful Tip: On your computer, keep a list of all 1099's possible recipients or definite recipients during the year. This will save time, and help you to be more organized.

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