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THIS MONTH

FOR SUCH A TIME
REV. GEORGE DUDLEY

CHAIRMAN'S CORNER
DR. TIMOTHY WARNER

PERSUING THE CALL
REV. JAMES HEARD

LOVING MEMORY

TAX COMPLIANCE
ANGELA CHILDERS



**By National Conference Host
Christ Church Pastor George Dudley,
National Board Member, Former Chairman**

frontal attack against Jesus Christ, the Church and the Bible. Can the IMA be instrumental in confronting the flood of immorality, compromise, and hypocrisy that has invaded every area of our lives? We can if we use our God given weapons. 2 Cor. 10:4-5 KJV reads: *“(For the weapons of our warfare are not carnal, but mighty through God to the pulling down of strong holds;) Casting down imaginations, and every high thing that exalteth itself against the knowledge of God, and bringing into captivity every thought to the obedience of Christ.”*

Two of the greatest weapons that we have are prayer and fasting. When these two weapons are linked together they touch the heart and hand of God. Matthew 7:21 KJV reads; *“Howbeit this kind goeth not out but by prayer and fasting.”*

THE CITY OF NINEVEH WAS SPARED. Jonah 3:5-10 KJV reads: *“So the people of Nineveh believed God, and proclaimed a fast, and put on sackcloth, from the greatest of them even to the least of them. For word came unto the king of Nineveh, and he arose from his throne, and he laid his robe from him, and covered him with sackcloth, and sat in ashes. And he caused it to be proclaimed and published through Nineveh by the decree of the king and his nobles, saying, ‘Let neither man nor beast, herd nor flock, taste any thing: let them not feed, nor drink water: But let man and beast be covered with sackcloth, and cry mightily unto God: yea, let them turn every one from his evil way, and from the violence that is in their hands. Who can tell if God will turn and repent, and turn away from his fierce anger, that we perish not?’ And God saw their works, that they turned from their evil way; and God repented of the evil, that he had said.”*



THE JEWISH NATION WAS PRESERVED. Esther 4:15-16 KJV reads: *“Then Esther bade them return Mordecai this answer, ‘Go, gather together all the Jews that are present in Shushan, and fast ye for me, and neither eat nor drink three days, night or day. I also and my maidens will fast likewise; and so will I go in unto the king, which is not according to the law: and if I perish, I perish.”*

Fasting and prayer does work, Will you please join the National Board in a time of supplication for our conference? Pray for missionaries, pastors, evangelists and ministers that there will a great time of renewal, refreshing and empowerment, Pray that the speakers will give a clear, concise word from God FOR SUCH A TIME AS THIS.

At the IMA National Board 2010 Planning Session, we were in agreement that there should be an appeal to all ministers and churches of the IMA to set aside a time in September to enter into prayer and fasting. This time of prayer and fasting would be for the National Conference convening at Christ Church, in Little Rock, AR on September 20, 21 10.

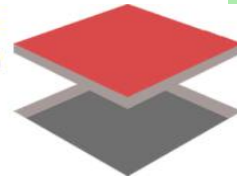
Our world is facing a time like we have never seen before. There is a





Dr. Tim Warner

CHAIRMAN'S Corner



God Loves Gatherings; so should We!

***“I was glad when they said to me, Let us go into the house of the LORD.”
Where the tribes go up, the tribes of the LORD, to the Testimony of Israel, to give thanks to
the name of the LORD.” Ps 122:1&4 (NKJV)***

God loves it when His people come together in the precious name of the Lord. In the OT, God had the children of Israel gather together at least three times per year for a “holy convocation” to celebrate certain feasts (EX 13:14). They were Passover, Pentecost, and Tabernacles. To we who are living in the NT [church] age they mean for us to celebrate the CROSS, INFILLING of the Holy Spirit, MINISTRY to God and people.

Gathering in His name

First of all, our text says that when we gather together in our local churches each Lord’s Day or for Conventions, we should be glad when we think of or someone else mentions, “Let us go to the house of the Lord.” Why? Because when we gather in the name of Christ, declare that purpose publicly, abide by precepts given to us in the Bible, we are actually doing business on earth for the King who is presently in heaven. Most people don’t have a clue what it means do business on behalf of heaven in our church gatherings, ministerial associations, or outreach to others. Conference time is when we do business on behalf of our Lord through the IMA. We gather, **praise, teach, preach, fellowship, inspire one another, LOVE**, and conduct our annual business meeting; all in the name of Jesus.



Ministry in His name

Here’s where I think people who fight over a particular baptismal formula are missing the point. We simply do all that we do in the name of our Lord (Col 3:17); no arguments or apologies necessary. Not because a certain formula is better than another or mutter certain phrases, but rather, when we baptize souls who have made a confession as to the Lordship of Christ, we are doing God’s business of following the Great Commission on His behalf (in His name). When Jesus said, “For where two or three are gathered together in my name, there am I in the midst of them” he meant that the ministerial functions conducted are with His blessed presence with us.

Praise in His name

The above Psalm also says that the “tribes of the Lord...give thanks in His name. What a powerful time of praise and thanksgiving it is when ministers of the gospel, along with dedicated church workers come together in the name of God. Conference time is our corporate expression of individual members of the IMA joining for the Lord’s convocation. Many of us bring (at least a part of) our local church “tribe” with us to Conference. This is in keeping with God’s original plan for His people in the OT to come together and offer up praise in His name. The late Rev. John Bell said, *Whatever they did in the OT, in terms of praising the Lord, we can do even bigger and better as NT saints of God.*

I hope to see you at IMA Conference 2010 when we’ll gather in the name of our Lord!



**CONFERENCE DAYS
OF PRAYER & FASTING
SEPT. 13 - 15**

Or Set Aside Days of Your Choice

BY
 Pastor James Heard
 Church of Life & Praise
 Ellsworth, Maine
 New England
 District Chairman

PERSUING THE HEAVENLY CALL

“...but I press (pursue, follow after, exert all strength)...**that I may lay hold of** (seize) **that for which Christ Jesus has also laid hold of me.**” Philippians 3:14 NKJV

WE NEED THE ANOINTING

We need to pray for desperation to enter our spirit, and awaken us to the reality of Who lives within us. Only then can we release the anointing to bring glory to His kingdom. Within us are miracles, ministries, and gifts waiting for release.

As long as we operate according to human logic and our carnal perception of things, we will find ourselves up and down with our circumstances. But when we tap into the Holy Spirit, our knowledge takes on a whole new perspective and we begin to operate in kingdom authority. We tap into the Holy Spirit by soaking in God’s presence and allowing His Word to impregnate us—listening for His voice giving us divine direction and revelation. In this frame of mind, we no longer fret when the gates of hell rise up against us because we know that Jesus has given us the master key, which is the anointing of the Holy Spirit. You don’t have to worry about being locked in or locked out if you have the master key.

WE NEED A DESIRE

“Blessed are those who hunger and thirst for righteousness, for they shall be filled” (Matthew 5:6). Notice the two words in this verse: **“hunger”** and **“thirst”** which imply a desire, a longing, an expectation, a want or a need. Being hungry or thirsty implies that you are in need, and it causes you to ask. God is always attentive to the cries of His children. God will not let your needs and wants go unattended, especially when you desire to be more like Him. **Hebrews 11: 6** states that God **“...is a rewarder of those who diligently (sincerely-NLT), earnestly-NIV) seek Him.”** **“Diligently”** means to be stretched out for that which you are seeking. It means to crave as an expectant mother craves unusual food. Nothing else satisfies her except the specific combination she asks for. The Holy Spirit, His power, and the change through His anointing that it can bring in your life must be so precious that you will not accept a counterfeit. **NOTHING ELSE WILL SATISFY!**

THE WOMAN WITH THE ISSUE OF BLOOD

“Just then a woman who had suffered twelve years with constant bleeding came up behind him. She touched the fringe of his robe, for she thought, “If I can just touch his robe, I will be healed” (Matthew 9: 20, 21). **“touched”** means to “attach to” “fasten on to.” The woman didn’t just tap Jesus’ robe, she reached out with all the effort she could muster, and grabbed on to it and held on. This woman had been sick for twelve years with a chronic blood disease, and was desperately looking for a cure. Hearing of Jesus being in her vicinity, she **RESOLVED WITHIN HERSELF TO PRESS IN,**

AND FASTEN ON TO HIM.

“She touched the fringe of His Robe” (verse 20). She knew that the fringe was an emblem of all the commandments and promises of God (**Numbers 15:38-41**). Her desire overwhelmed all obstacles, and with preserving faith reached out and touched Jesus. Her intense, unquenchable, unstoppable, desperate desire latched on to Jesus and He responded.

PRESS IN!

When we choose to seek Jesus in this manner and press into His presence, we make a conscious decision that is necessary for bringing us into the realm of the spiritual. Jesus will respond, and power will be released from Him into our lives. Ask Jesus daily to create this insatiable hunger and thirst for Him. God delights in satisfying our hunger for Him.

There is a place in God where the fire of passion consumes every other desire but to know the Lord in the power of His resurrection. At this level all other pursuits tarnish and seem worthless in comparison. **“Yes, everything else is worthless when compared with the infinite value of knowing Christ Jesus my Lord. For his sake I have discarded everything else, counting it all as garbage, so that I could gain Christ, and become one with him...I want to know Christ” (Philippians 3: 8, 9, 10, NLT).**

Let’s press in to a renewed hunger for the things yet to be seen. **THE KINGDOM IS NOW! PRAY FOR IT, SEEK IT FIRST, IT’S WITHIN REACH**

IN LOVING MEMORY



REV. JOHN LEONARD PEARSON, 81, Calvary Apostolic Tabernacle, Albuquerque, New Mexico, went home to be with the Lord, Sunday, August 1, 2010. He is survived by Emma his loving wife of 50 years. Pastor Pearson was a member of the IMA for 18 years. His son Rev. John T. Pearson and daughter-in-law Rev. Camelia Pearson are also members of the IMA. We send our deepest condolences to the family.



Church Tax Compliance

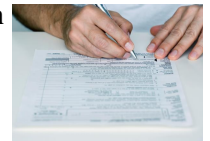
Angie Childers, Executive Director/Treasurer, The Cathedral, Evansville, Indiana

“Thou Shalt Only Dabble in “UBI” (Unrelated Business Tax) If It Is According To The IRS Gospel !”

The IRS defines UBI or UBIT Tax as income from a regularly carried on trade or business that is not substantially related to the organization’s exempt purpose. The rules to determine unrelated business tax are complex. I will give you some highlights but is best to consult a tax attorney or accountant who specializes in tax-exempt regulations if your organization dabbles in UBI

The IRS has a three facet test to help you determine if your activity is UBI or not. To generate UBI, the activity must be...

1. A trade or business with the activity pursued in a commercial manner Does the activity compare with the same activity as conducted by commercial for profit companies? Is the business in operation for the production of income from the sale of goods or the performance of a service?
2. Regularly carried on, frequent and or continuous?
3. Not substantially related to the organization's exempt purpose.



If the unrelated business income is conducted regularly and is competitive with for profit business then you must file a form 990-T, and if the business generates \$1,000.00 or more in gross income you must pay income tax . The gross income is less the cost of goods sold and or operations. Even if you owe a UBI tax at the end of a fiscal year, you may be able to factor in exclusions and deductions that could lower the tax to be paid.

There are, however, specific exemptions and exceptions to the usual rules of UBI. That means the following UBI’s are not subject to tax. These exceptions include, but are not limited to, such activities as....

Conducted by a volunteer workforce
 Conducted for the convenience of organizational members
 Sale of donated items
 Involving the distribution of low-cost articles
 Dividends
 Interest
 Royalties
 Rentals (of real estate that is not debt-financed)

I hope this helps shed some light on this complicated subject.
 To learn more order publication 598 from the IRS.

PASTORAL POSITION WANTED

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