



# Bible Student's Notebook™

## *The Herald of His Grace*

Issue 25

# *The Importance of Divine Order*

by – Clyde L. Pilkington, Jr.

AN INTRODUCTION TO THE DOCTRINE OF THE HOME AND CHURCH

Part VII

Text: II Titus 1:5

**I**n our text we see that Paul had left Titus at Crete to set “in order” the disorder among the Cretian believers. Paul knew exactly what needed to be done: a restoration **of Divine order!**<sup>1</sup>

Today there is a genuine need for God’s order to be reinstated in all areas of our lives, *e.specially* when it comes to the church and family structure.

### I. THE IMPORTANCE OF DIVINE ORDER

Our God is a God of order! He is a God of design and structure. Webster defines order as the “methodical arrangement of things.”<sup>2</sup>

We See God’s Order in All Creation

#### A. God’s Order in the *heavens* and the *earth*

Think about the *heavens* and the *earth*. What wonder and amazement there is throughout the solar systems! What design! What arrangement! What structure! What *order!* (c.f. Job 37: 14-18).

- <sup>1</sup>. We have brought the series on the Doctrine of the Church and the Doctrine of the I-tome to the crucial point of dealing with their Divine Order. Both series will share this important lesson before moving on to applying this truth to their particular details.
- <sup>2</sup>. We have brought the series on the Doctrine of the Church and the Doctrine of the I-tome to the crucial point of dealing with their Divine Order. Both series will share this important lesson before moving on to applying this truth to their particular details.

No matter how far away (telescope), or close-up (microscope), we venture to look at God’s universe, with our extensive technology, we see the majestic order of our almighty Creator (Psalms 19:1)!

#### B. God’s Order in the HUMAN BODY

Think about our own *bodies*. How fearfully and wonderfully we are made! Man in all of his great “wisdom” has yet to understand all of its magnificent design and structure (Psalm 139:14).

What would happen if some of our body part were to exchange roles? (I Corinthians 12:15-20) Divine order is important!

#### C. God’s Order in His WORD

We see the order of God in the Bible’s structure, message, numerology and unity. We also see the order of God in the *testimony* of Scripture: “*For God is not the author of confusion ... Let all things be done decently and in order.*” (I Corinthians 14:33, 40).

#### D. God’s order in His DEALINGS WITH MAN

We can see that God has planned with great **order**, for example, the dispensations

(continued on page 247)

Dearly Beloved of God,

### BSN Subscriptions

We are now issuing BSN #25. It will not be long before we will have completed one year of monthly publication! This will be the real test of the future of this periodical: our readers will be determining if the BSN is worth subscribing to for another year.

This whole process is a labor of love on the part of many who voluntarily give of themselves. We shall continue as long as the BSN is fulfilling a need, and that can only be determined by our readership.

### BIBLES FOR THE PHILIPPINES

The Bible project for the Philippines, being headed up by the Crossroads Bible Church and the Ambassador Bible Church, is entering finalization. We have been privileged to help participate in coordinating the Bible purchases and shipments. It should not be long before many Bibles shall be headed to the fellow members of the Body of Christ in that country. We shall give you more details in a later BSN issue.

### USED BIBLES

Does your home, like mine, have used Bibles that are lying around? Why not collect them and send them to us, and we will include them in the shipments. Please do not send Bibles that are worn out and no longer have any real use. Also, send the Bibles to us as cheaply as you can, such as Book Rate.

It will be great to know that some of those "dusty" Bibles will find busy eyes and fingers to give them a second life.

### GRACE CLEARINGHOUSE CATALOG

The New BSN catalogs are now in the mail. The last issue of the Grace Clearinghouse (GCH) Catalog Was printed in 1992. That catalog was out of print for quite some time, and those of you who had one know how difficult it was to use because the information was so outdated. In other words, our new catalog was long overdue. It takes tremendous time to put together an issue of the GCH Catalog. Thanks to the efforts of Neal Locker we were able to get this issue out.

We printed plenty of catalogs, so if you would like to receive extras to share with family and friends please feel free to contact us and we will ship them out to you.

Thanks again for allowing us to come to you by way of the BSN!

Your brother,



Clyde L. Pilkington, Jr.  
02/1995

## **Bible Student's Notebook**

This biweekly publication (24 times a year) is dedicated to:

- the proclamation of the riches of God's abundant, exceeding grace (Romans 5:20; 11:6; Ephesians 1:7)
- the affirmation of God's purpose to save all mankind through the death, burial, and resurrection of Christ (I Timothy 2:3, 4; 4:10; Titus 2:11)
- the "preaching of Jesus Christ, according to the revelation of the mystery, which was kept secret since the world began" (Romans 16:25)
- true freedom and liberty apart from the law (Galatians 5:1)
- the organic nature of the church, the body of Christ (I Corinthians 12)
- the distinct ministry of Paul, the apostle to the Gentiles (Romans 11:13)
- the importance of receiving all whom Christ has received (Romans 14-15)
- the recovery of *rich* Biblical truth that has too long remained hidden under the veils of traditionalism, prejudice, misunderstanding, and fear (Mark 7:7, 13).
- the completeness of the believer in Christ (Colossians 2:10), with ...
  - total forgiveness of sins (Colossians 1:14)
  - identity in His death, burial, and resurrection (Romans 6)
  - adult sonship position (Galatians 4)

This publication is a joint effort of a few members of the body of Christ. It is a product of our individual lives and ministries together. We do not claim infallibility for its contents. Our readers are asked to be as the Bereans and search the Scriptures (Acts 17:10-11; I Thessalonians 5:21).

This publication is not connected with any "Movement," "Organization," "Mission," or separate body of believers, but is sent forth to and for all "saints."

### **SUBSCRIPTION**

U.S.: 6 months (12 issues) - \$24<sup>00</sup>; 1 year (24 issues) - \$42<sup>00</sup>;  
2 years (48 issues) - \$72<sup>00</sup>; 3 years (48 issues) - \$96<sup>00</sup>;  
Foreign: 1 year (24 issues) - \$60<sup>00</sup>;

### **PATRIARCHS**

Remember that it is our responsibility as husbands and fathers to take the truths we learn from God's Word, the truths that we hold dear, and impart them to our families.

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(Ephesians 3:11), the resurrection (I Corinthians 15:23) and the Kingdom (Isaiah 9:7).

## II. THE BASIS OF DIVINE ORDER: AUTHORITY

Authority is central to the Bible. The fact is that all of life is based upon an authority structure. This is especially true concerning God's basic institutions: 1) Human Government, 2) the Local Church, and 3) the Family.

The controversy of the ages is *centered* around *authority*. Who will have it? Who will be in charge?

Lucifer's rebellion was an issue of authority (Isaiah 14:12-14). The fall of Adam and Eve was also an issue of authority (Genesis 2:16-17 3:1-6; Romans 5:19). The rebellion of Aaron & Miriam was another example of the importance of the issue of authority (Numbers 12). It is important to note that they were both *older* than Moses).

Watchman Nee has said that "rebellion is a hellish principle." He continues to say that "Rebellion is contagious. There are two instances of rebellion in Numbers 16. From verse 1 to verse 40 the leaders rebelled; from verse 41 to verse 50 the whole congregation rebelled. The spirit of rebellion is very contagious" (Spiritual Authority. p. 38).

## III. THE MEANING OF AUTHORITY

Webster defines it as "power, or right to command or act." It should be evident to the believer that it is God Himself who is the authority of the universe. In fact it is His authority that is the only *natural* authority. All other genuine authority in the universe is *delegated* authority from Him.

When God delegates authority it is a serious matter. All who have been delegated authority by God are servants of God, whether that authority be in the home (Ephesians 5:22-6:3; Colossians 3:18-22), in the church (I Thessalonians 5:12-13; I Timothy 5:17; I Corinthians 16:15-16), in the government (Romans 13:1-7; I Peter 2:13-14), or employment (Ephesians 6:5-7; I Timothy 6:1; Titus 2:9-10). Those with

delegated authority from God are *accountable to Him* for that authority.

## IV. THE PROPER RESPONSE TO AUTHORITY

The primary response toward authority is *submission*. It is the counterpart of authority. Improper attitudes toward Divinely ordained authority are an affront to God.

What God is looking for in our lives is not all our fanciful ideas of service, but conformity to His clearly revealed will (in the Bible).

Let's look at another statement from Nee, "Obedience is higher than work. If men are to serve God, subjection to authority is an absolute necessity. Obedience transcends our work." (*Spiritual Authority*, p. 43). The point that Nee is making is an important one. The attitude of submission always precedes "service for God!" Faithfulness *to Him* is *always* to precede any supposed 'usefulness' *for Him*. In other words, submission is a *prerequisite* to "service" (I Samuel 15:22-23).

## V. AUTHORITY AND SUBMISSION

Submission has become a repulsive term in our day. It often has the connotation of inferiority, weakness, inequality, slavery or oppression. Submission primarily describes the way a relationship is ordered or conducted. Submission does not mean that one is less important or inferior. It is very important that we have a clear understanding that submission is *not* an issue of "superiority" but of "function."

### A. What Submission Is

We have seen what authority is, now let's take a look at submission. The Greek word for submit is "Hupo-tasso" (Hupo=under tasso=set in order). Submission is the act of yielding to the authority of another (yielding is giving way).

### B. True Submission as Manifest in Christ

*"And he [Jesus Christ] went down with them [Joseph and Mary], and*

came to Nazareth, and was subject unto them ..." (Luke 2:51a).

The nature of true submission can clearly be seen here. Christ entered the earthly scene and took a role in the authority structure that He had designed. Here we see Jesus Christ *Himself* under submission. Was He inferior to Joseph and Mary? *NO!* Were they *better* than He? *IN NO WISE!* Let us state it once more: delegated authority and submission has *nothing* to do with inferiority and superiority, but function!

Submission is the God ordained way whereby individuals may properly and orderly channel all of their abilities, ideas, wisdom, talents, and education.

#### C. Submission is a Heart Attitude

More than anything else, submission is an *attitude* of the heart toward authority. As we have seen from the last passage, even Christ, while on earth, submitted to divinely appointed authority. (Look at Philippians 2:5-9 and note the results of Christ's submission – eternal exaltation.)

#### D. The Relationship Between Submission and Obedience.

As we have pointed out, submission primarily has to do with *attitude*. It describes the way a relationship is ordered or conducted. Obedience on the other hand has to do chiefly with *compliance* to *authority* (i.e., actions).

Watchman Nee points out a distinction between submission and obedience. "Submission is absolute, but obedience is relative. Submission is a matter of attitude, while obedience is a matter of conduct" (*Spiritual Authority*, p. 107). He goes on to say that, "When delegated authority (men who represent God's authority) and direct authority (God Himself) are in conflict, one can render submission but not obedience to the delegated authority ..."

#### E. The Only Alternative to Submission is Rebellion (Acts 5:29)

We are either in submission to authority or in rebellion to it. Rebellion is a direct attack on authority. There is no middle ground.

(This is part of a continuing series on the Church and the Home.)

## *Louis Talbot and the Mystery*

By – Clyde L. Pilkington, Jr.

Many saints who are new to right division ask, "Why don't others know about this truth?" The fact is that many have known. It is always interesting to learn of prominent Christian figures who were exposed to Pauline truth and for whatever reason (often financial or positional) they have chosen not to investigate Paul's distinct message and ministry, if not outright reject it!

The following comments made by Louis Talbot at the North Shore Church in Chicago on J.C. O'Hair's 30th ministry anniversary,

is an example in fact:

"God has honored his ministry ... I wish I knew as much of the Word of God as he's forgotten. Sometimes I try to feel that I don't agree with him on some of the things that he teaches, but those things about which I don't agree, I never study the Bible about them ... I am afraid that he might be right, and I don't want to be persuaded because I've written in my books and if I changed I wouldn't be able to sell my books anymore ... I respect him as highly as you do."

# *Perversion:* Satanic Plot (The Doctrine of Satanic Corruption)

by – Clyde L. Pilkington, Jr.

## AN INTRODUCTION TO THE DOCTRINE OF THE BIBLE

### Part VI

*Text: II Corinthians 11:3-4, 14-15*

**W**e have seen the promised plan of God concerning His Word (*i.e.*, preservation) in our last lesson. Now we will take a look at the satanic opposition to this purpose. Satan's design is to rob man of the **true** Word of God.

#### I. Perversion in the Garden of Eden.

A. The Word of God was Revealed (Genesis 2:16-17).

B. The Word of God was Revised (Genesis 3:1-7).

The Garden of Eden was the sight of the first "Revision Committee."

##### 1. The Satanic Influence

a. Satan casts DOUBT upon the Word of God

*"Yea, hath God said, Ye shall not eat of every tree of the garden?"* (vs. 1).

Satan establishes the "Yea, Hath God Said" Bible (?) Society.

Answer to Satan's question: Yes! God hath said! (10 times in the phrase "and God said" appears in chapter one. He *had* indeed spoken. The *root* of "questioning" the Word of God is satanic).

b. Satan DENIES the Word of God

*"Ye shall not surely die"* (vs. 4)

This is accomplished through the means of the "logic and reasoning of unbelief" (note the word "for" in vs. 5). Watch that philosophy! (Colossians 2:8).

#### 2. Eve's Response – The First Human Bible Corrector

(Eve produced the first human Bible revision: the ERV – Eve's Revised Version.)

a. She *subtracted* from the Word of God

God's Word: *"freely eat"* (2:16).

The ERV: "eat" (3:2).

b. She *added* to the Word of God

God's Word: *"not eat of it"* (2:17).

The ERV: "not eat of it, **neither shall ye touch it**" (3:3).

c. She *altered* the Word of God

God's Word: *"thou shalt surely die"* (2:17).

The ERV: “lest ye die” (3:3)

(What a very subtle destruction this change was! The word translated “lest” – Strong’s #643 5 – is also translated “peradventure.” Webster’s 1828 defines peradventure as, “By chance; perhaps; it may be.” The clear decree of God “*thou shalt **surely die***” has been left to chance.)

#### C. The Result – Fatal Abstraction

The satanically influenced revision led to humanistic reasoning and sensualism, resulting in the fall of Adam’s race (vs. 6; Romans 1:22).

It was Oliver Van Osdel who said, “Satan began his war against God under the tree of *knowledge* and he has camped there ever since.”

Luther said, “[Human] reason is the greatest enemy that faith has; it never comes to the aid of spiritual things, but – more frequently than not – struggles against the Divine Word, treating with contempt all that emanates from God.” (*Table Talk*)

#### D. The Only Possible Defense

There is only *one* defense against satanic attack upon the Word of God. This defense is the knowledge of, use of, and an unflinching faith in the Word of God. Christ demonstrated this truth (Matthew 4:1-11).

#### II. Perversion with Jehudi and the Penknife.

Read Jeremiah 36:22-32 for another Fatal Abstraction!

#### III. Perversion by the Corrupters of Paul’s day.

“*For we are not as many, which corrupt the word of God*” (II Corinthians 2:17a).

No sooner than the epistles of Paul were being written, they were being corrupted by the evil workers of Paul’s day.

#### IV. The Language of the Modern Day Corrupters

##### A. Relating to the Originals

##### 1. “Inspiration is limited to the ‘originals’”

If this is true, then there has *never* been an inspired Bible, because there has never been one book that contained the “original” autographs.

##### 2. “‘Copies’ are not inspired.”

If this is true then the “10 Commandments” (Exodus 34:1) and Jeremiah (36:32), for example, are not inspired, for they were “copies.”

At this point we must clearly identify what is “given by inspiration”: Paper, men or the written words (*i.e.*, Scripture)?

The answer is that “all SCRIPTURE (*i.e.*, the words on the page) is given by inspiration of God.” God gave inspired words. God promised to preserve the words. The preserved words are inspired.

(Example: If you photo copied the originals, would the “copy” be inspired? Is the issue the “paper,” the “men,” or the “words”?)

##### 3. “The ‘original’ says.”

The intent is to refer to the “originals” to correct the KJV. The simple fact is that they do not have the “originals.” This is another form of the old “snipe hunt.” There is not a man alive who has ever seen an “original.” And even if they did exist we would not know for sure if they were the “original autographs.” We cannot even say, with “authority,” in what languages the “original autographs” were written!

cannot be bound (II Timothy 2:9), not even by language “barriers!”

## B. Relating to Language

1. “It is impossible to translate with accuracy.”

“No translation is perfect.”

“This is an unfortunate translation.”

This is not the reason of faith!

- a. Initially, the gift of language was given to Adam by God.

Who taught Adam to speak?

- b. In Genesis chapter eleven God instantly created multiple languages.

God is the **author** of language.

- c. Languages today are variations and combinations of these “God given” languages.
- d. God demonstrated that He *can* use multiple languages to communicate His Word (See Acts 2:4-11; c.f. Isaiah 55:8; I Corinthians 2:11; Job 32:8).

- e. The fact is that God’s Word

2. “The English language has changed so much.”

Has it changed about 200 times in the past century? That’s how many English “revisions” we have been given in the last 100 years. Give us a break!

3. “The Greek says.”

Which Greek? This is a vague way to undermine the authority of the Bible. There *are* conflicting Greek texts!

4. “Ancient authorities agree.” Which “ancient” “authorities”?

- a. How “ancient”? Rome? Babylon? Eden? (“*Yea, Hath God said?*”)

- b. Who said they are “authorities?”

Have other “authorities” declared them to be so? Other “Scholars”? The papacy? Who?

## V. Three God Inspired Sentinels.

Three God inspired sentinels, in verse form, stand guard over all the Scripture. One is near the beginning, one near the center and the other near the end. (Why not read and memorize them: Deuteronomy 4:2; Proverbs 30:6; Revelation 22:19).

*(This is part of a continuing series on the Bible)*



## *A.C. Gaebelcin on the Church*

“The church in the house! In the middle of the first century there existed no great, world-famous buildings in which so-called ‘Christian worship’ was carried on. They did not build cathedrals with lofty spires, with stained glass windows, with artistic carvings of apostles and saints, with altars patterned after Jewish worship in the temple. They did not know anything about a priesthood officiating in robes of royal splendor, swinging incense, chanting, crossing themselves, celebrating the high mass with candle light ... nor did they use an elaborate ritual ... Nor did they know anything of the different sects and parties, the present day unfortunate divisions in Christendom. The original

church in the house met around the person of the Lord Jesus Christ for simple worship and praise, for the reading of the Word of God, the declaration of the Gospel, and the feeding of the flock of God ... There should be a revival of ‘the church in the house’ in our times. Ritualism is increasing everywhere; it is the worship in the flesh and not the worship in the Spirit. No true believer can find the food there he needs, and on account of the perversions of the Gospel he rejects it completely.”

– A.C. Gaebelcin, *The Church in the House* (pages 6, 7)



# God's Free Gift Principle

by – Clyde L. Pilkington, Jr.

*“For the wages of sin is death; but the gift of God is eternal life through Jesus Christ our Lord.” – Romans 6:23*

## I. THE OFFER OF THE FREE GIFT

God offers to all mankind a FREE GIFT!

Read Romans 5:12-19:

verse 15        “FREE GIFT”  
                      “GIFT”

verse 16        “GIFT”  
                      “FREE GIFT”

verse 17        “GIFT”

verse 18        “FREE GIFT”

## II. THE NATURE OF THE FREE GIFT

What is the free gift?

A. It is Righteousness! (see Romans 5:17)

God offers to us righteousness as a FREE GIFT! All of mankind stands in dire need of this:

*“As it is written There is NONE RIGHTEOUS, no, not one” (Romans 3:10).*

*“For ALL HAVE SINNED, and come short of the glory of God ...” (Romans 3:23).*

We need righteousness because we are void of it.

*“But we are all as an unclean thing, and all our righteousnesses are as*

*filthy rags; and we all do fade as a leaf; and our iniquities, like the wind, have taken us away” (Isaiah 64:6 ).*

B. It is Eternal Life! (see Romans 6:23)

God offers to us eternal life as a FREE GIFT! All of mankind stands in dire need of this:

*“And as it is appointed unto men once to die, but after this the judgment” (Hebrews 9:27).*

What we need is a Savior who can save us from our sin and death and GIVE us righteousness and eternal life!

We have such a Savior in Jesus Christ! (See Romans 5:15 and Romans 6:23.)

## III. THE TRANSACTION OF THE FREE GIFT

There are three things that are necessary to complete the transaction of a gift.

A. First, there must be someone CAPABLE of giving.

In other words there must be something to give. For instance, the religious system cannot give us righteousness and eternal life because it does not possess it.

Thanks be to God that he is capable of giving RIGHTEOUSNESS and ETERNAL LIFE, for He is the possessor of them.

1. God is RIGHTEOUS

*"O LORD God of Israel, thou art righteous ..." (Ezra 9:15).*

*"the righteous God ..." (Psalms 7:9).*

*"the LORD our God is righteous in all his works which he doeth ..." (Daniel 9:14).*

2. God is ETERNAL

*"The eternal God is thy refuge ..." (Deuteronomy 33:27).*

*"Now unto the King eternal, immortal, invisible, the only wise God, be honour and glory for ever and ever. Amen." (I Timothy 1:17).*

3. God is LIFE

I John 5:11, 20; II Corinthians 3:6; Colossians 3:4; John 14:6; 11:25; II Timothy 1:1, 10.

God is the possessor of RIGHTEOUSNESS and ETERNAL LIFE. Qualification number one has been met.

B. Second, there must be someone WILLING to give.

It is one thing to have the ability to give, but it is quite another to have someone willing to give!

God is not only CAPABLE, He is WILLING to give HIS RIGHTEOUSNESS and ETERNAL LIFE to us as a FREE GIFT!

*"Who will have all men to be saved, and to come unto the knowledge of the truth" (I Timothy 2:4).*

God's willingness is seen in His offer of the FREE GIFT (see Romans 6:23 again).

God desires to give RIGHTEOUSNESS and ETERNAL LIFE as a FREE GIFT. Qualification number two has been met.

C. Third, there must be someone to RECEIVE the gift.

This is the only qualification that stands between you and God's FREE GIFT of RIGHTEOUSNESS and ETERNAL LIFE. The issue is not how good you are. The issue is not if you are a member of some religious organization. The issue is – will you by simple faith trust the Savior's finished cross work and receive the FREE GIFT? Read Romans 3:20-22:

*"unto all and upon all them that believe" (verse 22).*

1. There is an UNLIMITED AVAILABILITY - 'UNTO ALL'

The righteousness of God is offered to EVERYONE.

2. There is LIMITED APPLICATION – "UPON ALL them THAT BELIEVE"

The righteousness of God is available to EVERYONE, it is only APPLIED (i.e., imputed) to those who believe. God only gives His righteousness to those who *trust HIM*.

*"For I am not ashamed of the gospel of Christ: for it is the power of God UNTO salvation to EVERY ONE THAT BELIEVETH ..." (Romans 1:16).*

Why not trust the Lord Jesus Christ and His finished redemptive work on Calvary's Cross? You too can enjoy the possession of God's FREE GIFT! ■

# Wisdom

by – Clyde L. Pilkington, Jr.

*“Wisdom is the principal thing; therefore get wisdom: and with all thy getting get understanding” (Proverbs 4:7).*

## I. What is Wisdom?

Wisdom is the application of doctrine that has been stored in our soul.

A. Webster (1828) – “The right use or exercise of knowledge.”

B. Zodhiates – “Skill in the affairs of life ... farming the best plans and selecting the best means, including the idea of sound judgement and good sense (#4678); Ability to govern one’s own life wisely; a skill and carefulness in dealing with one’s own resources.

### C. Etymology

1. Wise – discerning, prudent
2. Dom – suffix meaning condition or domain of

Thus, wisdom is the condition of being discerning or prudent.

## II. How do we Obtain Wisdom’?

A. We study and fill our hearts (i.e., soul, mind) with the Word of God.

*“O how love I thy law! It is my meditation all the day. Thou through thy commandments hast made me WISER than mine enemies: for they are ever me. I have MORE UNDERSTANDING than all my teachers: for thy testimonies are my meditation. I UNDER-*

*STAND more than the ancients, because I keep thy precepts” (Psalm 119:97–100).*

*“And that from a child thou hast known the holy scriptures, which are able to make thee WISE unto salvation through faith which is in Christ Jesus” (II Timothy 3:15).*

*“Let the word of Christ dwell in you richly in all WISDOM; teaching and admonishing one another in psalms and hymns and spiritual songs, singing with grace in your hearts to the Lord” (Colossians 3:16).*

### B. We acquire wise counsel.

*“A WISE man will hear, and will increase LEARNING; and a man of UNDERSTANDING shall attain unto WISE COUNSELS” (Proverbs 1:5 – remember that counsel is only as good as its source! – c.f. Psalm 1:1).*

*“Where no counsel is, the people fall: but in the multitude of counsellors there is safety” (Proverbs 11:14).*

*“The way of a fool is right in his own eyes: but he that hearkeneth unto counsel is WISE” (Proverbs 12:15).*

*“He that walketh with wise men shall be WISE: but a companion of fools shall*

*(continued on next page)*

# *To Rightly Divide or Wrongly Divide*

## That Was the Question

by – Jack Malone

*“Study to shew thyself approved unto the IRS, a taxpayer not to be ashamed, rightly dividing the word of taxes” (I Jack 2:15).*

Frankly, I don't know anyone who likes to prepare his federal income tax return. But if there is an exception, it was 1991. For unlike in previous years when I knew I would end up owing the IRS money and purposely took my time in filing, this year I was sure I would get a substantial refund and couldn't wait to get my return in the mail. For one thing, I had a lot of small, miscellaneous deductions which would help lower my gross income. But mostly, I had over \$6,000.00 of deductions from interest which I had paid on my credit cards and personal bank loans.

Visions of how I was going to spend my refund were dancing in my head when I arrived at my accountant's office to have him check over my return. But I had hardly sat down before he shook his head and said he had some very bad news for me. Pointing to my interest deductions, he said, “In *times past* you could deduct 100% of these expenses, *but now* you can only deduct 10% of them.”

“You've got to be kidding,” I said. “What about next year?” “In the years *to come*,” he said, “You can't deduct anything.” “Now, listen,” I said, “There's got to be some way that we can continue working under the old tax program. After all, I've been taking 100% of my interest deductions under that program for as long as I can remember.” “I'm very sorry,” my accountant replied. “But the tax laws on these interest deductions for past years simply don't apply to the present year. And the tax laws on these interest deductions for the present year won't apply to the future. If you insist on wrongly dividing the tax laws and jump from one tax program to another, you'll experience confusion, contradiction and, ultimately, an unfavorable judgement by the IRS for which you'll be ashamed.” Finally, he told me that right division of the tax laws takes study and is the main reason why people like me hire accountants like him. Then he handed me my correct federal income tax return showing a big balance owed and a bill for his services rendered. ■

(continued from previous page)

*be destroyed” (Proverbs 13:20).*

*“Without counsel purposes are disappointed: but in the multitude of counsellors they are established” (Proverbs 15:22).*

*“Hear counsel and receive instruction, that thou mayest be WISE in thy latter end” (Proverbs 19:20 – c.f. Titus 2:23 – The Body of Christ is a pool of collected wisdom).*

C. We take advantage of the circumstances of life.

*“It is good for me that I have been afflicted; that I might LEARN thy statutes” (Psalm 119:71).*

*“But strong meat belongeth to them that are of full age, even those who by reason of use have their senses exercised to DISCERN both good and evil” (Hebrews 5:14). ■*