

A newsletter challenging us to greater spiritual leadership, responsible management, the highest ethical standards and personal piety, that we might be an example unto the flock and receive a crown that fades not away (I Peter 5:2-4).

From the President's Desk

September, 1998



Identifying and Maintaining Ministerial Goals

by Dr. M.G. McLuhan, President

Everyone who is called of God must

and goal, and the humility and patience that pastoring a small first charge requires.

house of mourning or the house of feasting, wherever there was a friend to serve or a soul to save, he humbly came. He thought no office too humiliating, no condescension too low, no undertaking too arduous, to reclaim the very worst of lost humanity. The souls of all men were equally precious in his sight. Adherence to this kind of a goal is the only true road to crowning success in Christ's ministry by us to others. Those who watch us are not interested in how much we know, or how well we preach, but rather on who and what we truly are and how faithfully we live.

In closing this article, let me appeal to all of my fellow ministers in this exciting organization which we call International Ministerial Fellowship. The bottom line in this matter of a God-given goal is that it is really what the apostle Paul referred to in Acts 26:19 when he told king Agrippa that he had not been disobedient to the heavenly vision. He was referring to his divine call that changed him from a non-Christian persecutor to an Apostle under divine call. We may not all have experienced the cataclysmic call into Christian ministry that Paul had, but nevertheless we are God's people under His divine calling! Our goal is to be successful in obeying and developing this holy calling. We are marked men and women both before God and before men!

Our goal and calling is generally despised by the unregenerate secular world, and it is not very well understood by the worshipers in our churches. Our vision, our calling, the basic holy fact that keeps us ministering and striving to reach our goals is the most difficult and also the most rewarding of all callings! Paul referred to this privileged divine call as a divine treasure. Let me quote his words from II Cor. 4:5-10. "For we preach not ourselves, but Christ Jesus the Lord; and ourselves your servants for Jesus' sake. For God who commanded the light to shine out of darkness, hath shined in our hearts, to give the light of the knowledge of the glory of God.

Dr. M.G. McLuhan is President of IMF. He has served as a pastor/evangelist for several years, as a missionary in South Africa for 11 years and as an Associate Pastor of Mt. Paran Church in Atlanta, GA (11,000 members) for 16 years.

Dr. M. G. McLuhan,
President

realize that if one aims at nothing, he or she is sure to hit it! An unplanned life, in any vocation, generally results in failure. This is true of those who have been called into Christian ministry. The maintenance of every person's plan always greatly depends on the course of events which come in an order totally unforeseen, and which usually cannot be prevented. This is why the person starting in Christian ministry should seriously seek God regarding the basic goal which God has made possible for him or her to reach. Some ministers seem to have been taken along by a succession of events, but have no determined principle in their own characters or plans. Others, who have set realistic and achievable goals, seem to advance through life with an internal, invincible determination that keeps them on track with God-given goals. This latter group seem to make the train of circumstances fit into their chief design, revealing their divine purpose.

The Apostle Paul said that he did not want to be beating the air and obviously hitting nothing. There have been times in my sixty years of Christian ministry when I felt that I had lost my basic goal, and was hitting nothing. At those times I had to stop and find my true God-given goal and persist with it. The following are some of the hard facts that I have discovered about setting and maintaining a goal.

Ø There is a tough and high price to pay in achieving a true Christian goal. Christian ministry was never intended to provide a safe place or a comfortable living for the man of God. He must be willing to pay the divinely set price for success as a messenger of God. That calls for education, accepting humble beginnings which are far below what he sees as his ultimate dream

Û He must also learn that the school of experience is the most necessary seminary that he will ever attend. While his dream may be lofty and honorable, he must learn how to associate with people and truly love his neighbors, both the loving and the persecuting kind. He must expect to be a target for animosity and misunderstanding. If the cross, and not a soft cushion, is to be his symbol, then he should not be shocked by the antagonisms of ministering life.

Û He must learn to walk privately and genuinely with his Lord in holy fellowship. However, he must learn that the most precious relationship with Christ is in the fellowship of His sufferings. This kind of fellowship is not simply a pious quotation by Paul to impress his fellow apostles. Another factor in maintaining a God-given goal is that there are limits to the trust that God's man must put in others. He must learn that human nature, although redeemed, is queer and unyielding stuff, and this he will find out to his own sorrow and surprise as he works with it in his own life. Falling flat on one's face is not pleasant, but it does remind us of our own struggle against the same depravity that our human sheep struggle with.

Û If God's man is serious about his goal he must earnestly struggle to redeem every fragment of time. One of John Wesley's best friends wrote about him and said, "To one great purpose he dedicated all his powers of body and mind. At all times and places, both in and out of season, by gentleness, by keen interest, by every motive and every inducement, he strove with unwearied commitment to turn men from the error of their ways and awaken them to virtue and Christianity." It was also said of Wesley that whether he ministered to one on the bed of sickness or the couch of prosperity, in the

Networking

Notices will be published in four consecutive issues upon each written request to our office. Please limit notices to name, address, phone and a maximum of 50 words describing your ministry. We recommend that all our ministers make their tapes, reference letters and other pertinent ministry information available to all inquirers.

Please address correspondence to the address indicated in the individual member's ad or by writing to them in care of:

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All mail will be forwarded directly to appropriate members for their timely response to you. Current IMF members may call our office for addresses and

Individuals Available for Ministry

phone numbers in order to make direct contact.

Rev. Tim Shields **Woodbridge, VA**

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Rev. Otto Zuckschwerdt **Nampa, ID**

Available to minister restoration to people with life-controlling problems and to encourage Christians returning to the body of Christ. Promoting sound Biblical deliverance through evangelism services, brief seminars, and through individual Christian counseling. To set up a service call Rev. Otto Zuckschwerdt, Ph.D., DAC; 134 Poplar Street, Nampa, Idaho, 83651-2068 or call (208)467-2384. (1)

Rev. Jane S. Lake, M. Ed. (Ph.D.) **Lake Panasoffkee, FL**

I am a mental health counselor (license eligible in several states) seeking a position as a pastoral counselor in an independent, charismatic church. I have been licensed with IMF since 1995 and have recently applied for ordination. I have extensive teaching experience and 3.5 years of counseling experience. My master's degree is regionally accredited; doctorate is Bible college association accredited. I believe that counseling is a branch of the TEACHING ministry and much neglected in the body today. If you share this belief please write to P.O. Box 384, Lake Panasoffkee, FL, 33538 or call (352)793-3515. (1)

Rev. James R. Pickens **Tampa Bay Area, FL**

Available to teach/minister at home church/Bible study (or serve as preaching associate or pulpit supply — any size church). Spirit-filled ordained minister with over 20 years of ministry experience is available for ministry on Florida's Central West Coast. Bible college graduate, preacher/teacher, effective with transdenominational, multicultural,

intergenerational groups. Call (813)862-9249 or e-mail to jrpic@gte.net. (1)

Rev. Jonathan D. (Danny) Robbins **Douglasville, GA**

Spirit-filled and anointed evangelist with a prophetic message to the church, operating in the gifts of the Holy Spirit. Possessing a burden for the lost, the sick, those in bondage, and those who need a helping hand or an encouraging word. I have experienced the delivering hand of God firsthand. I was delivered from IV drugs in 1981. Licensed with IMF since 1989. I have numerous experiences and training, and am a committed leader within a local church. Ministry credential packet available upon request. Send all inquiries to 7340 Hunters Ridge Drive, Douglasville, GA, 30134 or call (770)489-9691; voicemail (770)948-8963. (1)

Rev. Bill & Barbara McClellan **Tampa, FL**

"Our God Reigns!" Ministry. Bill is an ordained minister of the Gospel who has retired from a very successful insurance business to serve God in the fullest way possible as a teacher and evangelist. "Revivalist" would be a good description of his ministry. His wife, Barbara, accompanies him with anointed singing and teaching. They are leading Holy Spirit-filled meetings where God manifests Himself through signs, wonders and miracles. The "joy" and "encouragement" of the Lord are particularly noticed. Please write to 9303 Alanbrooke St., Tampa, FL, 33637, or call (813)985-0729 for more information. (2)

Rev. Larry Hilliard **Lake Forest, CA**

I have over 25 years of experience as a pastor-teacher and lecturer with theological tape outreach. Currently I am authoring a book on the sovereignty of God. "The root of every need is ignorance of the nature of God. We are created to continually learn of God's nature and be conformed thereby." For scheduling information or a sample tape, contact by phone (800) 653-9924 or visit my website, www.nonpc.org/hill. (2)

Rev. Tim Robbins **Clinton, IL**

I am seeking an associate position in children's ministries, missions, or both. Although my portfolio of paid, "professional" experience is not very extensive, I was a consistent and productive layman for 19 years before entering full-time ministry. I will invest my whole being into the little ones whom the Lord entrusts to me, without sacrificing my own family on the altar of a ministry. I have excellent teaching, writing and people skills; but most of all, I am wholly devoted to prayer and righteous living. Please contact me by snail mail or phone: 609 E. Main Street, Clinton, IL, 61727;

Positions Available

(217) 935-4846. (3)

Rev. Bob Silling **Harrisonburg, VA**

I have been with IMF since 1986 and am available for church services, revivals, evangelistic outreaches outside the church, crusades, prison services and any other place where I can preach the Word. I am willing to travel anywhere in the U.S., Canada and overseas. I have been on several foreign mission

trips, conducted open air preachings and have sixteen years' experience in leading outreaches. For more information, please write to: 290-B Rocco Ave., Harrisonburg, VA, 22801, or call (540) 433-4849 or e-mail to bob1053@juno.com. (1)

Rev. Carlis & Faye Stuber **Apple Valley, MN**

Seeking anointed musicians for pioneering church. This is strictly a pioneering ministry and would require outside employment. Position(s) could lead to full-time employment. Current work is in the Apple Valley/Rosemount, MN area. Please make inquiries to: NOW Ministries International, 13624 Elkwood Drive, Apple Valley, MN 55124 or call (612)423-2103. (2)

Rev. David Njoroge **Lowell, MA**

Have you been called to do mass evangelism? I am taking a team to Kenya, Africa. The goal is to reach people who have never heard the gospel of Jesus

PASTORAL LETTER ISSUE 3129

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For address changes and name removals, see instructions on the mailing panel. The contents of this publication and other Fellowship bulletins, publications or announcements are subject to change without notice. If you are interested in submitting an article to be published in the Pastoral Letter, please mail or fax a copy of your article (no more than 500 words) to IMF. Every article submitted is subject to a full review by the IMF Editorial Committee.

Department of Foreign Missions

A Look at IMF Member Missionaries—

If you would like to support William and Ellen Bontrager or any of our other missionaries just send a check made out to IMF (on a separate piece of paper indicate who it is for) and we will see that it gets to the correct missionary. If you have questions about our Missions Department or our missionaries, please call Marlyce Miller, IMF Operations Manager for Foreign Missions, at the IMF Office, 612-571-5967.

Welcome to the Family...

900 - Plus Members !

The IMF Board of Directors, officers, staff members and other IMF members welcome the following new members to the IMF family. All together, these new members bring with them numerous years of ministerial experience along with a wide variety of educational backgrounds and ministry fields.

CHAPLAIN'S REPORT by IMF Member, Rev. Bill Earman **It Is Really Aggravating**

It is really aggravating. It really is! To have a person, who is obviously in need of companionship, love, pastoral help, and compassion, turn to you and gruffly refuse your offer of assistance.

Rejection is a terrible thing and Jesus tried to handle it for us when he said that we should "brush off the dust and get on down the road." But wait! Is that rejection just a defense mechanism? Does the patient (or resident) have some deeper feeling that he is trying to hide by not talking? Is the rejection really directed at YOU?

One technique to find out is to develop a neutral ground, one that is able to be used to gain access to the patients "real" feelings. Here is just one technique:

"Mr. Johnson, I have a problem and I would like to discuss it just briefly with you.

"If a person offers a free gift to a friend and the friend flatly refuses the gift...what has the friend done to the person that offered the gift?

"Has this friend really offended the giver?"
"Turned the giver away with great hurt?"

"What if the gift that is given is only LOVE, a love that requires nothing in return but that is given because the giver really cares."

You, as the Chaplain, can see where this goes...Jesus gave us LOVE, a wife gives her injured husband LOVE, the amputee is still loved by his family, the cancer patient who knows he is dying and does not "want to be a burden" is LOVED by his brother. All of these patients might choose to turn away from a great gift, freely given.

Help your patient see that he should not be rude and refuse the gift and thus transfer his hurt to others. Help him accept the gift of LOVE with grace and tenderness and to

use all his strength to make his loved ones know that he appreciates their free gift of LOVE...the card from the grandkids, the hug from mom, the phone call from the kids.

Lord Jesus who does love us, spread thy wings above us, shield us from all harm. Tho Satan would devour us, let angel guards sing over us. "This child of God shall meet no harm. We ask, Father God, that you give us all the good sense to accept the good gifts of love with great humility and care. Amen

Rev. Bill Earman serves as a chaplain in nursing homes, hospitals and in-home for the elderly. As a chaplain, his pastoral duties include legal management, health management and non-denominational ministry (Christ-centered). Bill is a tireless worker for those less fortunate people whom society sometimes forgets. He seems to live by a quote from Albert Einstein, "From the point of view of daily life and without going deeper, we exist for our fellow men, particularly for those on whose smiles and well-being all our happiness depends." If you have questions, please write to or call 4550 8th Street, Vero Beach, FL 32968 (561-562-3684).

New Office Building Nearing Completion



As many of you know, our original IMF office was located for nine years in the Fridley, MN home of our IMF General Secretary and his wife Carol. God blessed the faithfulness of our founders, and the Fellowship has continued to grow from a modest beginning of some 15 members to our present membership of approximately 1,000 members located in 48 states and 30 foreign countries.

In February, 1995, the city of Fridley advised us that we would have to relocate our offices because we were no longer in code, due to our size. Chet Masserano, commercial real estate broker, IMF Board Member and son of our General Secretary, negotiated a rental office space for the Fellowship and the IMF moved into rental space March 1, 1995. Suddenly, our rental costs went from \$1.00 a year to \$23,000 a year, plus year-end adjustment usually adding a couple of thousand dollars to the rent.

During this time our General Secretary, in prayer, felt led to seek a place where we could build our own building, with the possibility of eventually paying it off, in order to be able to give more to missions and other worthy ministry projects. Having talked with board members and other Fellowship leaders and friends of the ministry, the overwhelming response was to go forward.



In March of this year, the General Secretary was told by the owner of our rental space that he was looking for a renter who would sign a five-year lease. Since we were not willing to do that, a decision was made to move ahead immediately with construction of the new building.

The property for the new building had been placed under option one year before (March, 1997) and efforts to get the property rezoned had been in process for some twelve months. The Fellowship went before six public hearings and God gave us favor at each one, resulting in rezoning, replatting of two separate pieces of property and a variance to allow us to build a little larger building than the normal code offset provided.

The final approvals and purchase of the property came at about the same time as we were notified by our landlord that he was looking to rent our office space to someone else who would sign a five-year lease.

The decision was made to move ahead with construction immediately. We were able to secure a loan for \$240,000. The building costs totaled approximately \$345,000. We were given \$15,000 by members to apply to equity and secured a secondary, non-interest bearing loan from Levitical Ministries for approximately \$95,000, which we must raise in pledges to pay back to them over the next three years. Exact amounts will be forthcoming next month after the final closing on the loan and final payments to contracts are completed.

We are excited about having our own IMF home office. We will acquire almost double the amount of the space we had before for about 15% more in our monthly payments. More importantly, we will be able to pay off the property eventually and not have a monthly rental fee.

IMF members and friends will be given the opportunity to help us raise approximately \$95,000 over the next three years to pay off our secondary loan and perhaps reduce our primary loan of \$240,000. The next issue of the newsletter will contain a pictorial review of the construction of the building and an opportunity for members to participate in a pledge program.



Parking lot on the west side of building, prepared for laying of blacktop





Dr. Ron Keller
Coordinator of
Prayer Ministries

Intercessory Prayer Group

Prayer and Powerlessness

Step One of the Twelve Steps reads: "I admit that I am powerless over certain parts of my life and I need God's

help."

What an interesting passage from the book of I Samuel...He will guard the feet of his saints, but the wicked will be silenced in darkness. "It is not by strength that one prevails" (I Sam. 2:9).

Everyone is powerless over someone or something. The older we get, the less powerful we feel. When we are weak, he is strong. God works through our powerlessness...he uses our weaknesses to bring us closer to himself.

The world teaches us to try to be powerful, effective, in charge. The Lord teaches us to be patient, allowing his power to reign in our hearts, lives and circumstances in His own time and His own way.

"As our challenges, struggles and temptations increase, so does our dependence on the Lord," a good friend in ministry reminded me yesterday. "The depth of our prayer life and the amount of time we devote to it can be measured by our degree of powerlessness."

"What do you want me to do for you?" our Lord asked the blind man (Luke 18:41). I believe He asks that same question of us as we deal with our "blindness," our area of weakness.

Jesus tells us not to worry about our lives or tomorrow (Matthew 6:25-34). We are to seek Him and His kingdom (Matthew 6:33), and come to Him as little children (Matthew 18:3). Children are powerless and dependent.

Powerless and praying with you this month,

Ron Keller



These steps are taken from the book "Twelve Steps To A New Day," written by Ron Keller and published in 1989 by Ron Keller & Associates.

Ron Keller, Ph.D., is the Coordinator of Prayer Ministries and is an ordained member of IMF. He is the author of ten published books and is a counselor, workshop leader and speaker.



Dr. Susan Shaw

Women as Ministers

by IMF Member, Dr. Susan J. Shaw

The summer months offer a wonderful opportunity to refresh our God-given senses and to remember the richness with which God filled the Primal Garden.

As we consider the incredible flowering and greening of the earth, we are reminded that God established a garden that was incredibly lush and variegated. In Genesis 1:11, we find that the land was to produce vegetation, plants and trees. The waters were created to be "teeming" with living creatures, while the air was filled with birds and flying creatures (verse 21).

The land itself not only blossomed and flowered according to God's agrarian and botanical design, but the animals that populated the dry land were also of incredible variety, offering an abundant source of beauty and diversity to the environment (verse 24).

The centerpiece of God's hand-crafted creational garden, of course, was the unique human creature fashioned out of the earth itself. At God's command, this creature stood as guardian of the Garden, charged with the responsibility of tending to the bountiful earth as a source of food supply as well as spiritually fulfilling beauty (1:27-31; 2:9).

Since we spend so much more time out-of-doors during the warmer days, we also cannot help but be reminded of the soft breezes that characterize the warmer weather. The breeze that gently cools us is considered to be the breath of God, or *ruach*, that moves upon God's earthly Garden.

May the *ruach* continue to refresh each one of us, even as it breathed life into the clay, and may we be ever reminded of the glory of creation which reveals the unbelievable love of God.



Dr. Susan J. Shaw has over thirty years' experience as a professional educator, academician, administrator and businesswoman. A Messianic Jew, baptized as a Presbyterian, Susan came to a personal knowledge of the Savior twenty years ago and has dedicated herself to theological study ever since.

As a professionally trained music educator, she holds an M.Div. from Alliance Theological Seminary (CMA) and an M.Phil. and Ph.D in Theological and Religious Studies from Drew University (United Methodist).

A professional both in and out of the classroom, in both the public and private sectors, Susan has had wide experience as a student, a teacher, a parent of students and an academic administrator.

It has been her prayer and goal, for most of her years as a Completed Jew, that she have the opportunity to develop professional academic programs in theology and religious studies for women (and interested men).

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Tax Report

by Elizabeth Ann Tinics EA

*New for 1998 —
Credits that May Lower Your Taxes*

Child Credit

In addition to the personal exemption of \$2,700 which lowers taxable income, eligible taxpayers may claim a credit of \$400 for each child in 1998. The credit rises to \$500 in 1999. The child must be under 17 at the close of the tax year on December 31 and must be claimed as a dependent on your tax return.

If your income exceeds certain levels, the child credit is phased out. Specifically, the credit is reduced by \$50 for each \$1,000 of income in excess of the threshold. The amount of income over which the phase-out of the credit applies is \$110,000 if you are married and file a joint return, \$75,000 if you are single or the head of a household and \$55,000 if you are married and file a separate return.

The Child Credit reduces your income tax dollar for dollar, however it is non-refundable so is limited to taxes paid. There is also a supplemental child credit for families with three or more children, but to qualify you must also be eligible for Earned Income Credit (EIC).

NOTE: The following taxes will not be reduced by the Child Credit: Self Employment Tax, Alternative Minimum Tax, Social Security Tax on tip income, Penalty for withdrawing funds from a retirement plan before age 59½, and Household Employment Taxes.

HOPE Education Credit

This credit may only be used for the first two

years following graduation from High School in a degree program. The maximum credit is \$1,500 per student; 100% of the first \$1,000 of tuition and 50% of the second \$1,000. It does not apply to room and board expenses or cost of books.

If your adjusted gross income is \$40,000 or more (\$80,000 if filing jointly), you are entitled to only a partial credit; if it is \$50,000 or more (\$100,000 if filing jointly), you are not entitled to take the credit at all. The credit cannot reduce your tax liability below zero.

You can claim credits for yourself, your spouse and your dependents under age 24. Each student you claim a credit for must be enrolled at least half-time in a program that leads to a degree or credential at an accredited post-secondary school. If you or your spouse are not the student, you can claim the credit only if the student is a dependent for that year. If you claim the student as a dependent, the student cannot take the credit on his own return, but you can treat any expenses the student pays as if you had paid them yourself.

Lifetime Learning Credit

This credit may be used as often as you qualify for any post-secondary education. The maximum credit is \$1,000 per family, 20% of the first \$5,000 of qualifying expense (tuition and fees only). The phase-out range is the same as for HOPE credit. However, unlike the HOPE credit, there is no limit on the number of years the LLC may be claimed. While the HOPE credit started in January this year, the LLC is available for expenses paid after June 30, 1998 for academic periods after that date.

The Lifetime Learning Credit is available in the tax year you pay the expenses, but the education must start or continue during that year or during

the first three months of the next year. Qualified tuition and fees you pay with the proceeds of a loan generally are eligible for the Lifetime Learning Credit.

Eligibility of students and qualified tuition and fees are generally the same as for the HOPE credit. However, qualified tuition and fees for purposes of the Lifetime Learning Credit include tuition and fees incurred for undergraduate or graduate-level (and professional degree) courses. In addition to allowing a credit for the tuition and fees of a student who attends classes on at least a half-time basis as part of a degree or certificate program, the Lifetime Learning Credit also is available for any course of instruction at an eligible educational institution (whether enrolled in by the student on a full-time, half-time, or less than half-time basis) to acquire or improve job skills of the student. A Lifetime Learning Credit is not allowed for any education expense for which a regular tax deduction is claimed.

You may claim the Lifetime Learning Credit for a tax year for one or more students, even though you also claim a HOPE credit for that same tax year for other students. If you claim a HOPE credit for a student, you can't claim the Lifetime Learning Credit for that same student for that year, although the Lifetime Learning Credit may be available for that same student in another tax year. Note: Like the Child Credit, both new education credits reduce only regular income tax.

Liz Tinics is an Enrolled Agent authorized to represent clients before the IRS. She is available on a fee basis (with discounts to IMF members) for accounting services. Liz will answer short, direct questions for IMF members without charge. However, extended discussions on tax matters will have to be negotiated. 1-800-748-6415.



Dr. Wyatt

What Is A Housing Allowance?

by Dr. Wyatt McDowell

Last month, Dr. McDowell began an article explaining the housing allowance, a significant tax benefit available to ministers...

Does the housing allowance apply

when you own more than one home?

The housing allowance applies only to the dwelling place of the minister. The IRS interprets this to mean that the minister has only one dwelling place. Therefore, the housing allowance exclusion is usually permitted for just one home.

Do my second mortgage payments qualify as a housing allowance expense?

Second mortgage payments can qualify. The minister may claim excludable housing expenses based on a home equity line of credit or payments made on a conventional loan secured by a mortgage on an otherwise debt-free home. However, the loan proceeds derived from either source must be used to purchase home furnishings, make home repairs, or to pay for other qualified housing expenses. If the loan proceeds are used for non-housing expenses,

such as payments for children's education, the amount spent in repaying the loan would not qualify for the housing allowance exclusion.

Can qualified housing allowance expenses be used as an itemized deduction on my annual federal tax return?

Qualified housing allowance expenses can be included among a minister's itemized deductions, which are listed on Schedule A (Itemized Deductions). Congress, when adopting the legislation concerning the housing allowance, afforded ministers the right to what is commonly known as a "double deduction." In fact, there is no legal double deduction. Rather, housing allowance expenses constitute an exclusion, which may also be counted as an itemized deduction. Specifically, this benefit functions in the following manner.

The minister is permitted to exclude from gross income for deferral income tax purposes all amounts applicable to the housing allowance. The minister is also permitted to itemize the expenses on Schedule A. Usually, these itemized deductions include mortgage interest payments and property taxes. The minister has two choices with respect to deductions made on the federal income tax return. He or she may elect the

standard deduction or choose to itemize the deductions. The minister would naturally choose the option with the greater tax benefit.

Are traveling evangelists eligible for a housing allowance?

Traveling evangelists may exclude, as a housing allowance, a portion of the amount received for performing ministerial services in various churches — provided that each church engaging the evangelist designates, before the services are performed, a portion of the minister's payment as a housing allowance. Payments in excess of \$600 (excluding any properly designated housing allowance) made by a church to an evangelist triggers a reporting requirement to the IRS. When compensation is \$600 or more during a tax year, the church must issue a Form 1099-MISC (Miscellaneous Income) to the employee before February 1 of the following calendar year. A copy of the Form 1099-MISC must be submitted by the church to the IRS before March 1 of the following tax year, as well.

Wyatt McDowell is a graduate of Indiana University (Doctorate of Jurisprudence), Capital University, and the Harvard Business School. He is also an associate of Richard Hamner, the founder and publisher of church Law and Tax Report. He will define major legal issues facing our churches today and address the spiritual issue of church discipline.



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The Penultimate (the next to the last word)



*Richard Amundson
Founder & President,
TENTMAKERS*

Developing Leaders in Your Church

The Purpose Driven Volunteer

by guest writer Mark Eliason, TENTMAKERS Training Instructor

When I think of volunteers and youth ministry I have visions of scrambling to get drivers to take youth to a retreat, trying to convince somebody how blessed they will be by staying overnight at that retreat, or even more difficult — a lock-in! But there has to be more to it than just "getting" someone to do something.

Rick Warren, in his immensely popular book *The Purpose Driven Church*, quoted a recent Gallup Poll of American church members. The poll indicated that 10% of members are active in some kind of personal ministry (beyond attending something like worship or a class). 50% stated that they have no interest in serving in any ministry and 40% have an interest but have not been asked or don't know how to get active in ministry.

We are blessed with a great opportunity to involve people in a meaningful, purposeful, personal ministry! Webster defines purposeful as "full of determination," having a purpose or an aim," and "meaningful."

What about the purpose driven or purposeful volunteer? How can we be sure we're not only setting up volunteers to succeed but that they do so with "determination" with a "purpose or an aim," and that it is "meaningful" for them?

Primarily it comes from the relationship you have built with your volunteers. All these other concepts flow from that relationship.

ØCast your vision continuously — Rick Warren calls it the "Nehemiah Principle." Restate your vision for ministry every 26 days (or once a month). This will help people see how what they are doing contributes to the fulfillment of that vision.

ÛDelegate by results and by special needs — You will help build up a purpose-driven volunteer if you delegate for good results. Sometimes this means delegating for a special need. For example, to a volunteer helping with a lock-in delegate the responsibility to build a relationship with a new youth who will probably feel out of place or lonely. This will contribute to the volunteer's sense of importance.

ÛReporting Time — Make sure to include time for volunteers to report back on their experiences. You may find out that they are not finding what they are doing "purposeful." They can think through creatively how to make it so. This is a key step and should be done one-on-one and in group situations.

ÛPraise — As a natural follow up to reporting, point out to volunteers not only how well they did, but how what they did contributed to affecting lives! As Mother Teresa once said, "Kind words can be short and easy to speak,

but their echoes are truly endless."

ÛTie roles/programs to your strategy — Periodically ask, "Why are we doing this?" to ensure the volunteers' role is not simply program driven.

Mark Eliason is a training instructor with TENTMAKERS and has over 12 years of youth ministry and training experience. Managing, motivating, and equipping volunteers is a key focus in TENTMAKERS' training courses for youth ministers. For more information on training, call (800)989-TENT.

TENTMAKERS is uniquely positioned today to be instrumental in "equipping the saints for the work of the ministry." Who are the true tentmakers in our congregations? They are men and women from all walks of life who feel a calling to serve God more effectively with the gifts they've been given. Since 1979, TENTMAKERS has trained thousands of staff and lay people in leadership and ministry skills.

TENTMAKERS is an associated ministry with IMF. We fully endorse and recommend their youth ministry training program and their pastoral leadership and management training services.