

Philippians Series

Lesson #018

September 1, 2022

Dean Bible Ministries

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Churches, Non-Profit, and 501(c)(3)

Churches were added to section 501(c)(3) of the tax code in 1954 as part of the “Johnson amendment.”

But Churches were not required to be 501(c)(3) in order to be tax exempt. Churches are tax-exempt because they are churches, not because they are 501(c)(3).

Churches, Non-Profit, and 501(c)(3)

IRS Publication 557:

Some organizations are not required to file Form 1023.

These include:

Churches, interchurch organizations of local units of a church, conventions or associations of churches, or integrated auxiliaries of a church, such as a men's or women's organization, religious school, mission society, or youth group. These organizations are exempt automatically if they meet the requirements of section 501(c)(3).

Churches, Non-Profit, and 501(c)(3)

IRS Code § 508(c)(1)(A):

Special rules with respect to section 501(c)(3) organizations.

(a) New organizations must notify secretary that they are applying for recognition of section 501(c)(3) status.

(c) Exceptions.

(1) Mandatory exceptions. Subsections (a) and (b) shall not apply to—

(A) churches, their integrated auxiliaries, and conventions or associations of churches.

Churches, Non-Profit, and 501(c)(3)

According to IRS Publication 526:

Organizations That Qualify to Receive Deductible Contributions

You can deduct your contributions only if you make them to a qualified organization. To become a qualified organization, most organizations other than churches and governments, as described below, must apply to the IRS.

Churches, Non-Profit, and 501(c)(3)

Steve Nestor, IRS Sr. Revenue Officer (ret.):

“I am not the only IRS employee who’s wondered why churches go to the government and seek permission to be exempted from a tax they didn’t owe to begin with, and to seek a tax deductible status that they’ve always had anyway. Many of us have marveled at how church leaders want to be regulated and controlled by an agency of government that most Americans have prayed would just get out of their lives. Churches are in an amazingly unique position, but they don’t seem to know or appreciate the implications of what it would mean to be free of government control.”

~from the Forward of *In Caesar’s Grip*, by Peter Kershaw

Philippians

The Centrality of Love

**Philippians 1:9; John 13:34–35; Luke 10:25–37;
John 3:16; Romans 5:8**



Php. 1:5, “for your partnership in the gospel from the first day until now, ~RD

Php. 1:6, “being confident of this very thing, that He who has begun a good work *of financial partnership* in you will complete it until the day of Jesus Christ; ~RD

Php. 1:7, “just as it is right for me to think this of you all, because I have you on my mind, inasmuch as both in my chains and in the defense and confirmation of the gospel, you all are fellow partners with me of grace.” ~RD

Php. 1:9, “And this I pray, that your love may abound still more and more in knowledge and all discernment,

Php. 1:10, “that you may approve the things that are excellent, that you may be sincere and without offense till the day of Christ,

Php. 1:11, “being filled with the fruits of righteousness which are by Jesus Christ, to the glory and praise of God.”

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fem sing nom

love

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Php. 1:10, “that you may approve the things that are excellent, that you may be pure/unsullied and without blame till the day of Christ, ~RD

Php. 1:11, “being filled with the fruits of righteousness which are by Jesus Christ, to the glory and praise of God.”

**ἀγάπη *agapē*
fem sing nom
love**

**ἐπίγνωσις *epignōsis* fem
sing dat knowledge of
a more intimate sense,
especially toward God,
cf., Col. 1:9–10**

Col. 1:9, “For this reason we also, since the day we heard it, do not cease to pray for you, and to ask that you may be filled with the knowledge of His will in all wisdom and spiritual understanding;

Col. 1:10, “that you may walk worthy of the Lord, fully pleasing Him, being fruitful in every good work and increasing in the knowledge of God;”

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αἴσθησις aisthēsis
fem sing dat (f)
judgment, perception,
especially toward
men

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pres act infin

to prove, evaluate,

approve, test

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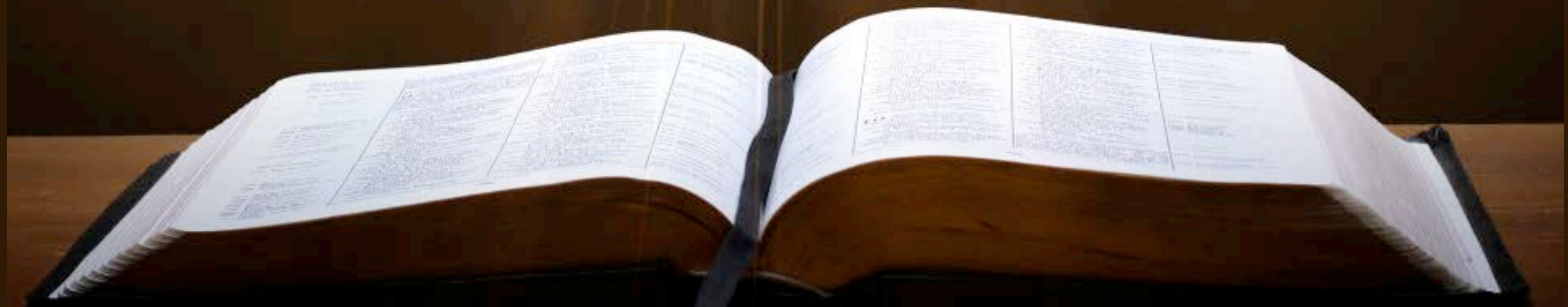
Php. 1:11, “Having been filled with the fruits of righteousness which are by Jesus Christ, to the glory and praise of God.”

**δοκιμάζω *dokimazō*
pres act infin
to prove, evaluate,
approve, test**

**πληρόω *plēroō*
perf mid/pass part
masc plur nom
to fill; fulfill**

What the Bible Teaches About

Understanding Biblical Love



1. John 13:34–35 sets love as the ultimate indication of the fact that we are disciples, we are learning, applying, growing believers in Christ who walk by the Spirit.

Jn. 13:34, “A new commandment I give to you, that you love one another; as I have loved you, that you also love one another.

Jn. 13:35, “By this all will know that you are My disciples, if you have love for one another.” ~NKJV

2. The parable of the good Samaritan is the illustration of love. Luke 10:25–37

Lk. 10:25, “And behold, a certain lawyer stood up and tested Him, saying, ‘Teacher, what shall I do to inherit eternal life?’”

Lk. 10:26, “He said to him, ‘What is written in the law? What is your reading of it?’”

Lk. 10:27, “So he answered and said, ‘ “You shall love the Lord your God with all your heart, with all your soul, with all your strength, and with all your mind,” and “your neighbor as yourself.” ’ ”

Lk. 10:28, “And He said to him, ‘You have answered rightly; do this and you will live.’ ” ~NKJV

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Deut. 6:5, “You shall love the LORD your God with all your heart, with all your soul, and with all your strength.”

Lev. 19:18, “You shall not take vengeance, nor bear any grudge against the children of your people, but you shall love your neighbor as yourself: I am the LORD.”

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Lev. 18:4, “You shall observe My judgments and keep My ordinances, to walk in them: I am the LORD your God.

Lev. 18:5, “Keep My statutes and ordinances; a person will live if he does them. I am Yahweh.” ~HCSB

**Lk. 10:29, “But he, wanting to justify himself, said to Jesus,
‘And who is my neighbor?’ ” ~NKJV**

Lk. 10:30, “Then Jesus answered and said: ‘A certain man went down from Jerusalem to Jericho, and fell among thieves, who stripped him of his clothing, wounded him, and departed, leaving him half dead.’ ~NKJV

Lk. 10:31, “Now by chance a certain priest came down that road. And when he saw him, he passed by on the other side.

Lk. 10:32, “Likewise a Levite, when he arrived at the place, came and looked, and passed by on the other side.

Lk. 10:33, “But a certain Samaritan, as he journeyed, came where he was. And when he saw him, he had compassion.

Lk. 10:34, “So he went to him and bandaged his wounds, pouring on oil and wine; and he set him on his own animal, brought him to an inn, and took care of him.” ~NKJV

Lk. 10:35, “On the next day, when he departed, he took out two denarii, gave them to the innkeeper, and said to him, ‘Take care of him; and whatever more you spend, when I come again, I will repay you.’”

Lk. 10:36, “So which of these three do you think was neighbor to him who fell among the thieves?” ~NKJV

**Lk. 10:37, “And he said, ‘He who showed mercy on him.’
Then Jesus said to him, ‘Go and do likewise.’ ” ~NKJV**

What do we learn from this?

- 1. Neither the Samaritan, the priest, or the Levite knew the Jew who had been mugged on the road to Jericho. So the application of love extends to someone that is not even known by the one who is showing love.**

2. The recipient of the Samaritan's act of love was part of a culture that was totally hostile to the Samaritan religion and people. They would not walk through their territory, even the lawyer will not pronounce their name.

3. The neighbor is anyone we meet, whether we know them or not, like them or not, appreciate them or not. It is another human being.

4. This means that the love is not conditioned upon the behavior or likability, or any other positive factor in the one who receives it—even if the one who is shown love is an enemy or someone hostile to the one showing the love.

5. This love is called impersonal because it emphasizes that there is no personal connection or knowledge between the two. And unconditional because there is no positive condition on the part of the one receiving the act of love.

6. This is indeed a demonstration of grace. “Love” that is not based on grace, is not love.

3. The greatest example of love. John 3:16; Romans 5:8

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Rom. 5:8, “But God demonstrates His own love toward us, in that while we were still sinners, Christ died for us.”

4. 1 Cor. 13:1–8 is the description of love.