THE GIFTS THAT KEEPS ON GIVING......1

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Christians CTICE OF USINESS In Real Estate

ENCOURAGING THE PRACTICE OF CHRISTIAN VALUES IN BUSINESS

The setting is Jerusalem, 430 B.C. The prophet, Malachi, is speaking to the people of Israel and God's people everywhere about their worldly practices and the need to return to the Lord.

The Gifts That Keep on Giving...

Interestingly, Malachi mentioned bringing in all the tithes into the storehouse. In the King James version, the dialogue from Malachi 3:8-12 goes like this:

"Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings. You are cursed with a curse, For you have robed Me. Even this whole nation. Bring all the tithes into the storehouse That there may be food in My house. And try Me now in this." Says the Lord of hosts. "If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it.

This passage in scripture may seem rather harsh when we read it today, nearly 2500 years later, but we have to remember the context in which it was written--to God's



people in Jerusalem and everywhere in the ancient world where people had turned from God into all kinds of wickedness.

The book of Malachi forms a bridge between the Old Testament and the New Testament. As you read Malachi, see yourself as the recipient of this word of God to His people. Evaluate the depth of your commitment, the sincerity of your worship, and the direction of your life. Then allow God to restore your relationship with Him through His love and forgiveness.

Moreover, several pastors on Oahu and elsewhere have brought up this scripture, particularly Malachi 3:10, *where the Lord Himself offers a direct challenge to His people to " test Him.*" We are told that this is the only place in scripture where the Lord God says to "test Him, try Him." The significance of this rarity in scripture is that God's people, especially the *cheerful giver* should take God's call to faith concerning our tithes and offerings seriously.

Jesus *doesn't need our money*--rather *He is interested in the heart of the giver*--when the poor widow in that day put into the



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tithe box two small coins, she put in more than all the rest because that was all she had.

Since everything on this earth ultimately belongs to the Lord (Psalm 24:1; Psalm 115:16; 1Cor. 10:26); the more we return to the Lord what He has allowed us to earn in our work and livelihood, the more He can bless us--and the more we can return to the Lord and fulfill the great commission through individual efforts and collectively, as the Church.

For the self-employed, this topic of giving does come up, and it does take faith to tithe consistently when self-employed people don't necessarily have a regular paycheck coming to them each month.

Perhaps God is just waiting on the sidelines to see the faith of His people rise to the occasion--so that He can pour out His blessings in ways we have not yet imagined!



Focus On Ministry BSF Has Global Roots and Outreach

Calling all men who desire to grow in God's Word!

CIRE PRAYS Mondays 9 to 10 AM Calvary Chapel Courtyard 98-1916 Komomai Dr

8 am 1st & 3rd Tuesday Starbucks Courtyard Safeway - Beretania

Want to know an exciting way to become more effective disciples to your own families as well as to others? By joining Bible Study Fellowship (BSF), which is coming to Honolulu SOON!

God speaks to us personally through His Word. BSF encourages personal daily study of the Bible, combined with weekly group discussion, a live lecture and insightful notes--allowing you to discover the relevance of God's Word in all aspects of your life. With 50 years of history and over 1,000 classes throughout the world, BSF will soon add Hawaii to its global outreach and networking. A group of 20+ men from various churches in Honolulu already have plans underway to launch a men's bible class in January 2014.

When you attend a BSF class, you join class members around the world-adults and children-- in an in-depth study of the Bible. Imagine the synergy this creates in studying God's Word. BSF Honolulu will be connected with others around the world who are growing deeper in God's Word--all the while becoming more effective disciples of Christ.

BSF is equipping the saints with in-depth bible studies in:

Asia ~ Australia ~ New Zealand ~ Africa ~ Europe ~ Central and South America ~ North America

For information on classes and BSF please call John Kwee at (808) 937-7904 in Hilo, or e-mail John at kweejl@aol.com

"Thousands of people. Men, women and children studying the Bible together. The same lesson. It's inspiring!"

-- North American class member

USING REAL ESTATE TO FUND MINISTRY:

Many real estate investors have a heart to give charitably but feel hindered by their limited cash flow, illiquid assets, and growing taxation of their investments. One solution would be for your clients to give interests in appreciated real estate (raw land, residential and/or commercial real estate) to the charity of their choice (or into a Donor Advised Fund) prior to sale. This strategy avoids capital gains taxes on the gifted portion, and your client will likely receive an income tax deduction for the fair market value of the gift, freeing up additional cash flow for more giving. The benefits include:

- Turn illiquid assets into more Kingdom giving (immediately after the sale);
- Preserve the full fair market value of the gifted asset for Kingdom investing;
- Avoid or reduce capital gains taxes, moving more dollars to ministry;
- Maximize your client's sale by leveraging the deductions reserved for non-cash assets (up to 30% of AGI);
- Reduce current-year income taxes providing increased cash flow; and,
- If a Donor Advised Fund is used as the recipient of the gift, your client can then recommend grants to multiple ministries now or over time.

(For more information on using a Donor Advised Fund with a Christian charitable foundation, call Tom Rulon at National Christian Foundation Hawaii at 524-5678 or check out their website: www.nationalchristian.com.)

CIRE'S SUMMER LUNCHEON "BLESSINGS TO GO"

Date: Thursday, Aug 29, 2013 Place: Hale Koa Hotal Waikiki Ballroom Time: 11:15 AM Sign-in 11:30 AM Starts 1:30 PM Pau Lunch Reservations: \$30 Prepay by Aug. 26, 2013

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