

# GRACE GAZETTE

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*Wherefore lift up the hands which hang down, and the feeble knees; And make straight paths for your feet, lest that which is lame be turned out of the way; but let it rather be healed.*

*Hebrews 12:12-13*

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## IMPUTATION

*Therefore I will look unto the LORD; I will wait for the God of my salvation: my God will hear me. Rejoice not against me, O mine enemy: when I fall, I shall arise; when I sit in darkness, the LORD shall be a light unto me. I will bear the indignation of the LORD, because I have sinned against him, until he plead my cause, and execute judgment for me: he will bring me forth to the light, and I shall behold his righteousness.*

*Micah 7:7-9*

The LORD illustrated the importance of a proper foundation in one of HIS parables, “*Therefore whosoever heareth these sayings of mine, and doeth them, I will liken him unto a wise man, which built his house upon a rock: And the rain descended, and the floods came, and the winds blew, and beat upon that house; and it fell not: for it was founded upon a rock. And every one that heareth these sayings of mine, and doeth them not, shall be likened unto a foolish man, which built his house upon the sand: And the rain descended, and the floods came, and the winds blew, and beat upon that house; and it fell: and great was the fall of it.*” (Mat 7:24-27)

HE was showing the contrast between the basis of the Kingdom of heaven and that of this world. Those who trust in the arm of the flesh will find that it has no power to deliver them, yet those who have fled for refuge to CHRIST shall find rest to their souls because their confidence is in HIM who alone has the power to deliver them.

Paul instructs the Corinthians on the necessity of building on the ONE FOUNDATION upon which all sound doctrine must stand. “*According to the grace of God which is given unto me, as a wise masterbuilder, I have laid the foundation, and another buildeth thereon. But let every man take heed how he buildeth thereupon. For other foundation can no man lay than that is laid, which is Jesus Christ.*” (1Cor 3:10-11)

There are several basic truths which are the underpinnings of the gospel which when ignored, misapplied, or misrepresented leave those who would claim to be the followers of CHRIST with no actual basis of that “faith” which they profess. Everyone who calls himself a Christian claims to believe in CHRIST, but sadly the vast majority of them have no idea exactly what JESUS CHRIST accomplished in HIS life, death, resurrection, and ascension.

Many talk of “faith” but they are convinced that it is “their” faith, which is a product of their free-will which justifies them before GOD. There is much rhetoric about the “love of GOD” for all of mankind, which actually cheapens the very concept of the love of GOD which is described in the scripture as particular and eternal.

One of these foundational truths (without which there is no gospel) which one seldom hears preached upon in this day of “feel good, act good, and be blessed” pabulum masquerading as gospel preaching, is the doctrine of “imputation”. Imputation is basically an accounting term which means to “apply to an account”. Any accountant who is worth his salt knows that you cannot “impute” a “transaction” to an account without a proper basis and you cannot create that basis out of thin air. The IRS frowns upon this practice, but many modern day “preachers” make it their constant practice as they make the salvation of men to rest upon their free will choice.

We find the English word “imputed”, appearing six times in the New Testament. Yet we find the same Greek word appearing forty times and sometimes translated as reckoned or counted. This word is applied to both “sin” and “righteousness”. *“For until the law sin was in the world: but sin is not imputed when there is no law.” (Rom 5:13)* The point that Paul is making is that there is a basis upon which the LORD “imputes” or “accounts” men as sinners. That basis is HIS law. Some assume that “the law” has reference to what are known as “the Ten Commandments”, yet he clearly indicates that sin was in the world before the “Ten Commandments” were ever chiseled in tablets of stone. Adam had a law, and all men have the work of the law written in their hearts whether they have ever heard of the Ten Commandments or not.

When men break the “law” they are “counted” as sinners upon this “basis” and nothing can change that nor cause that basis to be altered or fail. *“The soul that sinneth shall die”*. All men die because all men are accounted as sinners. That is the basis of their condemnation. Thus it is impossible for a man to cease to be a sinner by anything which he might undertake or what obedience he might carry out. The basis of his condemnation is inalterably fixed and cannot be modified by anything which he as a “sinner” does perform..

We read in the scriptures that “righteousness” can be “imputed” to the account of sinful men, but once again there must be a “basis” upon which that “imputation” takes place. In order for a man to be “accounted” as “righteous” (i.e.; acceptable in GOD’s sight) he must be seen as without any sin, perfectly obedient to the law both presently and in the past as well as the future. No sinful man could possibly find himself in this condition by his own effort, as is demonstrated by the fact that all are sinners, have sinned, and will continue to be and do the same.

The scriptures tell us that a man can be “justified” (i.e. made just, or righteous according to the law) by “faith”. False teachers tell us that such faith can be generated by men, yet we have already concluded all under sin and judged sinners by the law, so there can be no basis whereby a man can be accounted as “righteous” by some activity of his own, (even that of “believing”) when he is already sold under sin and inescapably mired in it.

No; this “faith” by which a man is “justified” is not the act which he performs, but rather this “faith” by which he is “justified” is that which is “of” ONE whom the law recognizes as completely without sin. So the “FAITH” which justifies is not the activity of believing, but rather the OBJECT upon which a man is caused to believe and ultimately rest in, ceasing from his own labor.

CHRIST is the JUSTIFIER. HE is pleased to apply HIS righteousness to the account of those whom HE has loved from the beginning. This “imputation” has nothing at all to do with their activity, but rather HIS own. The law made provision for a near KINSMAN to redeem or pay off the debt of those of HIS own house. It is upon this basis that CHRIST has come into the world to obtain eternal redemption for those whom HE calls HIS brethren. HE imputes HIS righteousness to their account. *“ If GOD be for us who can be against us.”*

It is upon this same basis, that CHRIST has taken the sin of HIS elect upon HIMSELF, as the scripture says, *“For he hath made him to be sin for us, who knew no sin; that we might be made the righteousness of God in him.” (2Cor 5:21)* The broken law must be satisfied in order for CHRIST to be both “just and the JUSTIFIER”. The only basis upon which those who were, by nature, sinners, could have that curse removed; is for ONE who was without sin in thought, nature, or deed to have their sin laid to HIS account (i.e.; imputed) and pay its awful cost.

HE who never committed one sin, actually became (under the law) a sinner by this imputation, bearing the sin of those for which HE came. HE asked for no reprieve and received none that HE might purchase their redemption. Thus HE poured out HIS life’s blood in their behalf. The GUILTLESS was accounted guilty that the guilty might be accounted guiltless.

HE did indeed bear the wrath of GOD against sin, bearing *“the indignation of the LORD”* for the joy that was set before HIM. Though HIS enemies rejoiced at HIS supposed demise, yet HE was brought *“forth to the light”* on the third day beholding the righteousness of HIM whose will HE came to perform as the SAVIOR of HIS people. Upon this basis alone do we stand and rejoice in the HOPE of the GLORY of the BLESSED GOD.