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## CONSERVING YOUR ESTATE SEMINARS

*Why I Network with Attorneys*  
One of the requirements for a will or trust to be valid is that the provisions must correctly reflect your intent. This means a family member or any other person has not caused you to change your will by fraud, undue influence, duress, or coercion.

As we age, we tend to become more dependent on our family and friends. When you are writing a will or trust, it is important the will or trust express your preferences and not the preferences or desires of other family, friends, or advisors. The rules state if a beneficiary can show there was fraud or undue

### ESTATE PLANNING

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During the years I served as president of Eugene Bible College in Oregon, the mayor of the city was a former clergyman. Mayor Miller left a successful pastorate to enter politics because of his conviction the Church should have a voice in the public square. His words to our ministerial association still sting: "I've been mayor for seven years now, and not once when we were struggling with problems have I heard the city administrator, or the city councilmen ask, 'What do the clergy in the community think?'"

Are we too busy competing to speak with one voice? "Church unity is not

influence exerted upon you by another beneficiary, then the will may be modified or disregarded.

How do you protect yourself from these charges? One of the best protections is a relationship with an independent attorney or CPA. He or she will talk to you privately. This private discussion will help explain to you the provisions of a will or trust. The independent advisor is one of your best protections against pressure from outside parties, and any monies spent could save thousands of dollars due to erroneous charges.

just a desirable feature in the life of the Church," says theologian Alan Richardson. "It is the condition of the Church's existence, the test of whether the Church is the Church. A divided Church is a contradiction of its own nature." He concludes, "The single most serious obstacle to the evangelization of the world is the disunity of churches."

In all probability the next major move of God in America will take place in cities where local churches and pastors collaborate to repent, pray, speak, and work. City Church...come forth!



Jeff Farmer,  
President of Open  
Bible Churches

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# Jeff's JOURNAL

Insider Notes, News, Trends, and Resources from the President's Office

## Winning Cities

The Holy Spirit awakened me early with this thought: "For years you have preached the mission of the Church. What about the Church of the mission?" Immediately a Wesley hymn came to mind: "The Church's One Foundation." The word that captivated my spirit was "One":

*Elect from every nation, yet one o're all the earth;  
Her charter of salvation: One Lord, one faith, one birth;  
One holy name she blesses, Partakes one holy food;  
And to one hope she presses, with every grace endued.*

My understanding of the true Church predates my degree in theology. It flows out of my journey. I was raised in a Disciples of Christ church; I went to vacation Bible school in a Presbyterian church. My neighborhood had a strong, visible Catholic presence, and I attended a weekly Good News Club in a house church next door. I often visited the Church of God and Methodist churches with my school friends, and I first heard the word "saved" in a Nazarene church. I gave my life to Christ in a Pentecostal church.

Prayer & Intimacy with God  
Leadership Development  
Advancement Funding  
Network: Communication & Technology  
The Great Commission  
Ethnic Ministries  
Resource Churches & Leaders  
Singleness of Purpose

But the events that really shaped my understanding of the one true Church were two visitations of God: the Full Gospel Business Men's Movement of the '60s and the Jesus Movement of the '70s. God profoundly touched our family through the miraculous healing testimony of a scholarly Episcopalian, followed by the witness of anointed men and women representing every brand of Christianity you can imagine...from Mennonite to Catholic charismatic.

I still remember the revival that broke out in a small Covenant church in Kansas. It was during the Jesus Movement when kids were

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Teri Beyer,  
Secretary/Treasurer

## Ministry Opportunity

Dr. Andy Homer, Open Bible Standard Churches of Trinidad and Tobago, wrote concerning their Golden Jubilee Celebration scheduled for April 2004:

"The Golden Jubilee Committee has suggested we secure the services of someone experienced in coordinating events of this nature to serve as the head of a secretariat, established for the purpose of coordinating our activities.

"There may be someone interested in taking up this challenge and volunteering their service for a fourteen-month period. We will be willing to provide accommodation and upkeep for the person during the period of their stay in Trinidad. If there are person(s) who would like to come for a shorter period, we would be comfortable with such an arrangement as well. Please note there will be other volunteers working with the coordinating chief secretary. We humbly request your assistance in sensitizing the Open Bible family in the USA to this need."

Contact: Department of International Ministries

## MY CELL PHONE - CAN THE IRS REALLY MAKE ME DO THAT?

The IRS sees a cellular telephone as an instrument wherein the business purpose and the personal use are so intertwined they must be separated through the use of impeccable records. The tax code imposes strict, voluminous and cumbersome substantiation requirements that must be met for a minister either to claim the cost of the phone as a business deduction or for a church to reimburse the costs under an

### CHURCH LAW

reimbursement plan. Many feel since their phone expenses are so small, the cumbersome requirements are not worth the effort. As a consequence, they simply claim the business expense without having met the requirements.

The United States Tax Court for the 5th Circuit in a January 2003 ruling dealt with

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abandoning the highs of glue sniffing and LSD for new life in Christ. Tidal waves of young people came to see what God was doing. Space was at a premium: more were sitting outside on the lawn and sidewalks than on the overcrowded pews. A simple melody filled the air, titled "They'll Know We Are Christians":

*"We are one in the Spirit, we are one in the Lord;  
We are one in the Spirit, we are one in the Lord.  
And we pray that all unity may one day be restored.  
And they'll know we are Christians, by our love, by our love...."*

A few weeks ago I was invited to a meeting on the West Coast – a gathering of church leaders attempting to give birth to

a taxpayer who took this position in *Vaksman v. Commissioner*. Here is the court's conclusion:

"Cellular telephones are 'listed property' subject to the substantiation requirements of the [tax code]. The taxpayer failed to submit any documentation to establish the business use of his cellular telephone, the amount he paid for the service, or even the identity of the telephone company."

In consequence, the \$750.00 expense the taxpayer claimed was denied. A taxpayer must be diligent to keep personal use and business use separate. If you are not doing that with proper documentation, the IRS has and can make you do it, or forfeit the right to the deduction.

a new organization that would replace the National Council of Churches. The invitation included this plea: "Please come. We don't have a large enough contingent to represent evangelicals." My calendar was unforgiving, but everything inside of me wanted to know if the origins of this initiative were of man or of God. For like many of the leaders with whom I network, I am waiting for the Church to rise up and be the Church. Which brings to mind another hymn:

*Rise up, O Church of God!  
His kingdom tarries long;  
Bring in the day of brotherhood,  
And end the night of wrong.  
Rise up, O sons of God!  
The Church for you does wait;  
Her strength unequal to her task,  
Rise up, and make her great!*

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## Prayer & Evangelism

I have been driven many times to my knees by the overwhelming conviction that I had absolutely no other place to go.

*Abraham Lincoln*

Whether we like it or not, asking is the rule of the Kingdom.

*Charles H. Spurgeon*

When I pray, coincidences happen, and when I don't pray, they don't.

*William Temple*

The greatest power that God has given to any individual is the power of prayer.

*Kathryn Kuhlman*

Pray as if it's all up to God; work as if it's all up to you.

*Unknown*

Our neighbor is infinitely important. He matters to God. A price has been paid for him. A search party is out looking for him. A party will be thrown for him when he puts his trust in Christ.

*Bill Hybels*

If you have been AWOL from the harvest, it is time to report for duty again.

*Tom Clegg*

My least effectiveness as a soul winner was during the years I was senior pastor of a church.

*Jeff Kirby*

It is easy to turn our religious life into a cathedral of beautiful memories, but there are feet to be washed and people to be fed. Very few of us go there, but that is the way the Son of God went.

*Oswald Chambers*

## Book Briefs

### 30-Day Devotional Treasury

Compiled by Lance Wubbels  
Emerald Books  
31 pages each

Each book in this six-book set features a prominent figure in Christendom writing about a targeted topic. Missionary Hudson Taylor writes about spiritual secrets; evangelist R.A. Torrey focuses on the Holy Spirit; pastor Andrew Murray explores holiness; preacher Charles Spurgeon delves into prayer; George Muller, known as the "apostle of faith," surveys faith; and revivalist Charles Finney addresses spiritual power.

Series editor Lance Wubbels distilled the most compelling point of each personality into concise passages that take only five minutes each to read. Like nutrient-filled vitamins, this assortment of devotionals can't help but stimulate growth and health in devoted believers.

Reviewed by Karen Schmidt

### The God Who Hung On The Cross

by Dois Rosser, Jr. and Ellen Vaughn  
Zondervan  
244 pages

"We need to be relentless in the quest to bring help to those whom God loves," insists Dois Rosser, an 81-year-old former car salesman on a mission to use his money and time to make a difference wherever he can.

Writes Cindy Crosby in *Christianity Today*, "Complacent Christians should find this book a stirring call. The heart of the book is in its stories: lepers in India constructing a church from scratch; a Down syndrome boy raised by monkeys in Cambodia; or the condition of children's prisons in India.

Award-winning author Ellen Vaughn travels with Rosser and shares her perceptions of him, his work, and how it affects her life. The book's appeal is in the vibrant enthusiasm Rosser and Vaughn bring to the timeless message of what God can do through one individual.

## Health Hints

### Tip: A Good, Long Stretch

Stretching improves flexibility, lengthens muscle tissue, improves posture, and helps relieve tension. This week, try to stretch at least once a day. For best results, follow these guidelines:

- Exhale as you stretch; inhale as you relax. (Breathing is an important aspect of stretching.)
- Don't bounce during a stretch.
- Hold each stretch for ten to 30 seconds.
- Focus on the muscle you're stretching.
- A stretch shouldn't hurt – ease up if you feel pain.

### Tip: Weight Loss

The secret to successful weight loss is simple: eat less and exercise more. None of the supposed "breakthroughs" in weight control, and none of the "fad diets" have made one iota of difference to our national epidemic of obesity. Pay attention to the total calories you consume daily, and make an effort to replace high-fat foods with low-calorie ones. Exercise helps burn excess calories. By increasing your physical activity, you modify the way your brain regulates hunger.

Tips from Dr. Weil