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AEA Ministry *Spotlight*

AEA on the web: www.aeaintl.org

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Chaplain Services

Spiritual, emotional and relationship challenges often seem overwhelming and sometimes separate us from the joy of the Father, but as with all of life's trials and burdens, God often provides clear direction and guidance for overcoming life's circumstances through the advice of wise counsel.

Our Ministry Chaplains are prepared to help and assist you in these challenges through prayer, Scripture, and biblical precepts. Members can access Chaplain Services through a toll-free number, seven days a week by calling 1-877-872-2735.



ABBA and the Current Move of God (Above and Beyond Believers Alliance)

by Dave Shirkey – National Director, ABBA

If I were to ask you what has been dearest to you since you came to know Jesus as your Lord and Savior you would probably say that it was the church that brought you into a deeper walk with Christ. This is why we love our churches, denominations and seminaries, mission boards, expressions of worship, and the way we do church. In the past, as we have gone about planting churches, we have taken our love for our church and worked to see others discover and experience Christ in the same way we did, and then to express their love and worship for Christ in that same way. What we may not have understood is that the way we worship, the songs we sing, the way we proclaim the Gospel, the preaching/teaching methods we use, and the way we govern ourselves in a local church are primarily cultural in nature.

The challenge that we are facing in America is that our culture is changing every day! I heard recently at a Church Planting Conference in Arlington, Texas, that as a result of cultural change and other pressures, America is the third largest unchurched nation in the world! There are places in our country where it seems there is a church building on every corner, but the reality is, many are empty or almost empty! Currently we have more churches shutting down and closing their buildings in America than we have new churches being started!

Even as these churches are closing, America is experiencing a powerful move of the Holy Spirit in awakening people to their need for spiritual things. The problem is that many are turning to Eastern Religions, the New Age Movement, or other counterfeits offered by Satan. We must change our approach to reaching people and planting churches or Christianity will

ABBA and the Current Move of God continued

continue to decline in our nation. I believe America desperately needs an honest to goodness Church Planting Movement like those that exist in Third World Countries. Read such books as MEGASHIFT, by James Rutz, and you will discover that the greatest harvest of souls in history is taking place in these countries through Church Planting Movements (CPM's). A CPM is defined as "local churches within any given people group rapidly and regularly planting multiple new churches within the same people group as a normal part of being and doing church."

For our purposes we will define Church Planting as "the process of winning individuals and families to Christ by any and all means that effectively communicates to the culture, then gathering and baptizing them into the Body of Christ for the

purpose of being the local church." In addition, I would define the Local Church as, "a group of baptized believers in the Lord Jesus Christ who gather regularly for worship, nurture, and fellowship; and who depart the gathering endeavoring to obey all the commands of the Lord Jesus Christ, which includes making disciples resulting in planting more new churches."

Where does all of this fit? The American Evangelistic Association is positioning to be a part of this current move of God by facilitating a House Church Planting Movement we are calling, **Above and Beyond Believers Alliance (ABBA** for short). These house churches (ABBA Fellowships) must be planted and led by men and women who have sensed an apostolic mandate to reach their area for Christ. It is ABBA's purpose to recognize, equip, and release these

leaders by giving them permission and support to develop CPM Networks in every area in which God raises them up and calls them to ministry.

Perhaps you have felt called by God to ministry and have been seeking a way to be used for Christ's sake. If so, please contact us and we will assist you in discovering what God has for you as a part of the ABBA Church Planting Movement.

We have initially scheduled four (4) ABBA Equipping Encounters to train Network Leaders at the new AEA facility in Melbourne, Florida, in 2007. The dates are: January 26-28; May 4-6; August 3-5; and October 19-20.

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Henry A. Penix, AEA Pastor



Henry A. Penix

As an ordained AEA minister, accomplished author, successful businessman and international speaker, Henry A. Penix is speaking into the hearts and lives of today's generation all around the world. He is a father of three and resides with his wife, Laurie, in Tulsa, OK. God moved miraculously as Mr. Penix implemented Biblical principles into his own life and businesses that resulted in enormous success. Growing a company from two employees to more than 300, while maintaining a balanced life, Mr. Penix, now financially independent, has dedicated his life to teaching others how they can do the same.

Once unable to purchase his own wedding rings at a cost of \$130, every area of his life was changed. A life of pain, poverty and misfortune was turned into a life of health, peace and abundance with an eternal perspective. He has been booked as a keynote speaker with:

- Zig Ziglar
- Dr. Ken Blanchard
- Dr. John Maxwell
- Peter Lowe
- Brian Tracy
- Norm Miller
- Tom Hopkins
- Dr. Creflo Dollar

His first book, *Accelerate Your Destiny*, was recently on Amazon.com's top ten best seller's list and has been translated into Spanish and German. He has been featured on some of the nation's top television stations including TBN, ABC, UPN, Direct T.V., Daystar, CTN, BET and Le Sea Broadcast. Mr. Penix completed his second European book and speaking tour in June of 2006 with overwhelming response. He has accepted an invitation to return in 2007, doubling the number of events. He recognizes that God has truly opened doors.

Living life at its lowest then blessed abundantly, Mr. Penix communicates experientially, not from a book that he's read but from a life that he's led. He has been awarded with the following achievements:

- Ordained AEA Minister
- Recipient of SBA's Entrepreneur of the Year Award
- Recipient of the National Blue Chip Enterprise Initiative Award
- Received commendations from Governor Walters, as well as the Senate and House of Representatives, for leadership
- Recipient of an Honorary Doctorate of Christian Leadership

His new book, *Unwrap Your Gift*, endorsed by Dr. Ken Blanchard, co-author of the *One Minute Manager*, was re-released in 2006.

To contact Henry Penix Direct call 918-477-2777.

Henry A. Penix Europe Seminar

Here Is What Others Are Saying about Henry A. Penix....

"Of all the success stories I've heard, I can only think of a few that carry the impact that Henry A. Penix's does. Hearing about the journey that Henry and his wife made to get where they are today, a place of true success, really touched me personally...a tremendous testimony that needs to be heard."

Peter Lowe
President/CEO of
Get Motivated Success Seminars

"Henry A. Penix has a powerful story to tell of the blessings of God. Our church completed a business transaction with him that became a testimony in our city. Henry and Laurie love Jesus and they love people. Their home is in order and their children honor God."

Billy Joe Daugherty
Pastor of 15,000-member church - Victory
Christian Center, Tulsa, OK.

"Henry's ministry will not leave you the way it found you! It's proven principles will touch every area of your life with insight, ideas, and inspiration. No matter where you find yourself in life, his ministry will help take you to the next level."

John Mason
Author of the national best seller,
An Enemy Called Average.



Faithblazer.com - Highest Number of Apologetics Hits

What do you get when you mix a home steeped in the cult of Bahai (an offshoot of Islam whose credo is that all religions are valid ways to God, well, except maybe Joseph Smith's, since it came around at the same time making the same claims to primacy), and the influence of a Christian who thinks that wearing a T-shirt that says Turn or Burn is the best form of personal evangelism? You probably would never guess that you'd get a Christian apologist, but if God can heal the blind, then getting a defender of Christianity out of a situation like that is a piece of cake.

Bob Turkel came out of this very situation, and today, his Tekton Apologetics Ministries website is one of the most frequented and recognized Internet resources for apologetics.

"I've always had a desire for finding answers," Turkel said. Maybe that's the gift God used to prevent the confusion of his unusual upbringing from keeping him from Christian faith. "I picked out the good apples from the bad batches and what was left was the truth – the saving grace of God through Jesus Christ."

Turkel first stepped into apologetics in his high school years. Prior to this his knowledge of Christianity was so incomplete that to this day he can't point to a specific moment and say, "Unsaved before – saved after."



Bob Turkel

Maybe it is just as well. "The people I deal with, mainly atheists, are always trying to get out of answering arguments by distracting to personal issues," Turkel said. "You just believe because you were raised that way,' or 'You just needed a crutch at X time in your life.' It's with great pleasure that I can just reply, 'No I wasn't, no I didn't, now, answer the argument already.'"

One of those personal issues happens to be that Turkel chooses to write his articles under a *nome de plume* – James Patrick Holding. Turkel chose to use this name as a safety precaution after having worked as a librarian for Florida's state prison system for many years. Many of his ideological opponents prefer to see this as a chance to refute his arguments. "It's incredible how many of these atheists make this the centerpiece of their replies to me. Not that they make an issue of it when it comes to Samuel Clemens writing as Mark Twain," Turkel laughed. "Some of these guys put more effort into trying to get a photo of me they can post on their website than they do reading books by Biblical scholars like the ones I use for my research."

Turkel's entry into apologetics came at a critical time – when the Internet was first coming into its own.

"I started by debating atheists who posted on old bulletin board system (BBS) forums. It seemed to me that these guys were often straining to circumvent the truth, so I had at them. Unfortunately, at that time, I didn't always have the resources I needed to answer their arguments. One of my goals with Tekton is to make sure that any person who needs those answers today when they debate someone, has them. I want Tekton to be a 'go to' resource people can count on when they have specific questions."

Indications are that Tekton has fulfilled that wish, as it ranks in traffic statistics in the top 200,000 websites visited – perhaps not impressive, until you realize that there are over 20 million websites on the Internet today. And therein lies a problem that Turkel also seeks to address.

"Today, any person can sit down for free at a public library, start their own free website making absurd claims about Jesus or Christianity; they can have no better credentials to speak to the subject than Bozo the Clown,

and before too long they'll have dozens of people reading and believing what they say," Turkel said. "That's a serious problem: The democratization of communication has combined with an all time low in critical thinking skills to create a reading public that is too easily duped into believing anything just because it is on the Internet and someone says so, and their opinion is as good as anyone else's, even a genuine expert's. There's a serious need for solid, documented, and accessible information in defense of the truth, and that's what I aim to provide."

Turkel noted one of the wilder examples of Internet claims about Christ he has addressed recently.



"There's a site called 'jesusneverexisted.com' that claims not only did Jesus not exist, but neither did Nazareth or his 12 apostles. They also claim that Jesus is argued to exist only so that the church can make money, and that Paul's letters were forged in the second century, and so on. No reputable scholar would ever believe any of this stuff, but the people who post this stuff do, and they convince people of it being true.

To add credentials to his inclination to be an answerer of questions, Turkel earned a Masters' Degree in Library Science from Florida State University. "Librarians are supposed to know everything, right?" Turkel said with a laugh. "But seriously, it was an important step. I learned a great deal about how to use research tools critically and efficiently. Apologetics can't be done off the cuff. People need the right answer, and if you steer them wrong, it may have repercussions for their trust in what they believe. That in turn may mean they are less confident in their own testimony, and so provide a less credible witness for Christ."

He began Tekton as a part-time pursuit in 1998 and turned it into a full time ministry in 2001. Since then, he says, "it has taken on pretty much a life of its own. Now that this collection of resources is available, the next step is to bring it into more venues. That's what the future mission of the Tekton ministry will be."

Bob Turkel is an Ordained AEA Pastor. He is completing a book targeting high school seniors to prepare them for the kind of persecution they can expect at college. It will give the kinds of answers every Christian student will need to defend their faith. Pastor Bob can be reached at 407-292-8670 or contact him through www.faithblazer.com

AEA Regional Meeting

When:

January 26, 27, 28

Where:

AEA Home Office
505 N. John Rodes Blvd
Melbourne Florida

Theme:

Effective Church Planting

Call Cyndi 1 888 JAMES 5:14



Ask The Tax Doctor

Bob Bedford answers Pastors Questions

What is a housing allowance?

Congress authorized under Code Section 107, that churches and other religious organizations could establish a housing allowance for ordained and licensed clergy. The intent of this legislation recognizes that ministers are generally paid less than workers of similar education and experience, and also that those involved in ministerial functions give back to the communities they serve.

The amount that is authorized can be used to provide housing for the minister and his family. The amount can be sufficient to pay the entire cost of providing the home. No limitation is placed on how expensive the house is.

What is included in the housing allowance?

The housing allowance is intended to provide a fully furnished house to the minister. This includes not only the basic costs usually associated with purchasing a house, but providing for the operation of that house, and the furnishing inside.

Housing allowance can include costs associated with the purchase of a house such as the down payment or the closing costs. It includes the monthly payment of principal and interest, as well as the escrow payment for taxes and insurance. If you must pay the additional insurance called PMI to insure the lender against principal loss (when you have less than a 20% down payment) that is also included.

Operational expenses such as phone, electric, gas, water, cable, maintenance and repairs, pest control and lawn care are all included. If you must purchase lawn care equipment, that is also included. For those fortunate to live in cold climates, even snow removal is included. (Cell phones are usually business expense which we will cover in another column.)

Inside the house, you may provide for both large and small appliances, furniture, drapes, wall hangings and decorations. It includes such things as bedding and linens, towels and cleaning supplies.

How is the amount established?

The governing body under which the minister serves sets the amount. It is usually based on a "request" submitted by the minister. It is important to remember that the

amount must be set BEFORE the expenditures are made. This can be adjusted annually, or may continue indefinitely until changed.

Is there a limit on how much I can receive?

The law does not place a limit on the value of the house. There is a regulation that limits the amount to the FMV or fair market value. This is generally interpreted to be what a comparable house would rent for in a particular market or actual expenses with a standard loan. In most real estate markets, the rental value of a house is 1% of its market value per month. (A house worth \$250,000 would normally rent for \$2500 per month. This limitation is for the house payment only, and all other costs would be additional.)

How is housing taxed?

Code Section allows housing allowance to be totally tax free as long as it is fully spent on housing. Most states follow the federal guidelines, with Pennsylvania being an exception. If you fail to spend it all, then the amount not spent is added back to your income.

Housing allowance is subject to self-employment taxes under Code Section 1402(a)(8) unless you have an approved Form 4361 explained below. The housing amount is simply added to other income subject to self-employment tax on Schedule SE on your tax return.

What is Form 4361?

Form 4361 is an application to be exempted from the Social Security system for ministerial income only. In order to execute the form, you must sign that you are conscientiously opposed to such government programs. It cannot truthfully be based on an economic decision. This is an application, and approval from the Internal Revenue Service is required before you can avoid paying self employment taxes.

Once approved, it is retroactive for the two years prior to approval. The original application must be filed within two years of your ordination. If you change your faith affiliation, you have a new two year window of opportunity.

What recordkeeping do I need?

As with all tax issues, recordkeeping is the responsibility of the taxpayer. Records of all amounts spent for housing need to support the amount of housing received.

Receipts for the mortgage, taxes and insurance are generally available from your mortgage company. Any amount over \$75 must have its receipt, and any amount under \$75 must have a contemporaneous log or its receipt.

What happens if I don't spend it all?

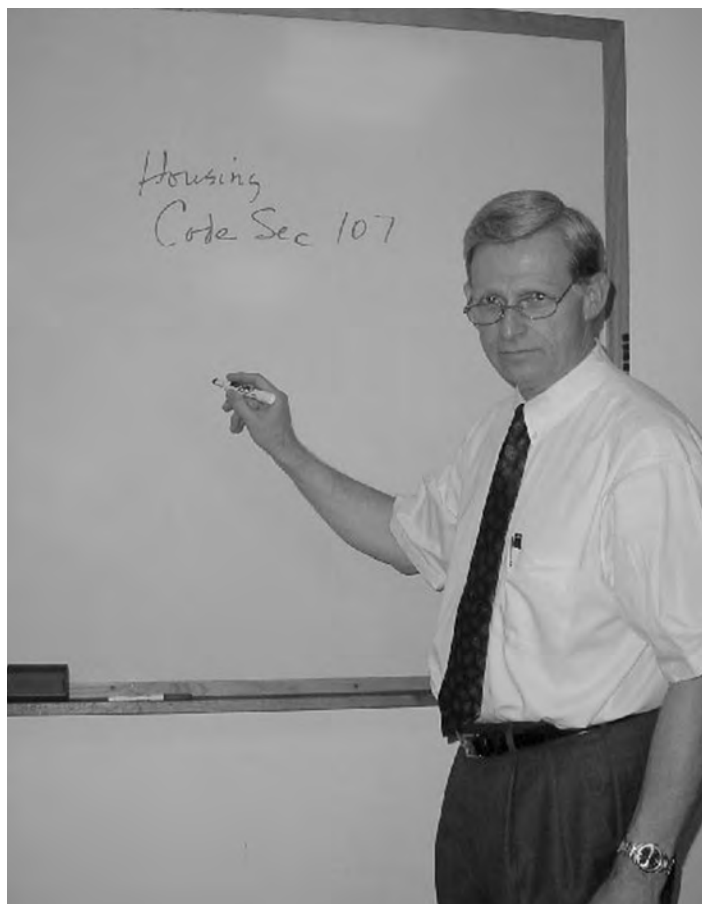
Failure to spend what you have been allowed is simply added back to your income as a miscellaneous amount. For this reason, it is recommended that you estimate the maximum amount that you believe you will spend.

What happens if I spend more than my allowance?

If you spend more than you have been allowed, the amount is simply spent from your other resources and you have no tax advantages. Since there is no regulation stating when your allowance must be set (other than "in advance of spending") your governing body may increase your allowance at any properly called meeting.

Can I deduct interest and taxes on my itemized deductions if I have received a housing allowance tax free?

Even though you receive your housing allowance income tax free, you are still entitled to deduction interest and taxes on your personal itemized deductions. This is "double dipping" but was intended by Congress when they passed the laws.



Dr. Bob Bedford

Bob Bedford is a Doctor of Theology and a tax attorney. He has represented more Pastors in tax court than any attorney in the U.S.A. He is an AEA ordained minister and available to AEA credentialed members to assist in complicated tax matters.





President's Corner

E. John Reinhold

AEA - READY, WILLING AND ABLE

While in conference with Pastor Bob Dechert in Lebanon, Pennsylvania, I was thinking about the member advantages of being part of our association. Here are a few: A world class tax authority who has represented more pastors in tax court than any in this nation; a world class motivational speaker who has a global calendar; a ministry that arranges mission trips for our members; authorities available to assist in mass media; urban outreaches that can arrange for "Inter-city Mission Projects;" counselors for pastors; regional meetings to help you grow in spiritual awareness and concentrations in various areas of ministry; networking with other association members; an accounting resource in helping you structure and maintain for IRS compliance; a defense team to assist if your credentials are ever challenged; a globally known fund raiser in direct mail; graphic arts expertise; the most voluminously referred apologetics website in the world; health counseling; medical sharing; extended learning opportunities; ministerial certification; a lending library; church planting training and assistance; media ministries; and missions throughout the world for support and service.

Some in our association have not been in touch with how their association is being used of the Lord. I want to encourage you to get involved. Join one of our Regional Meetings and get involved. We need you, and we believe you need us to do what we can to see that your ministry makes a difference.

In the year ahead, I hope to meet with many of our AEA leaders across the country. I want to know all of you by more than a name in membership. I want to get your input, hear your challenges, and share your burdens. I want to be your prayer partner and be in a spiritual alliance with you.

In the months ahead I am asking you to be watchful for those who should be part of an association like ours. Let them know that AEA is one of the Lord's avenues for fulfilling Kingdom's ends. We need men and women with shepherd's hearts to "seek and to save those who are lost."

Keep your association in prayer every day. Pray that our support will be spent prudently and as the Lord would have. And please,...keep your association on your monthly support list. I will greet you at your regional meeting. Expect a notice about the meeting and respond quickly so we know we can count on you.

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