

The Importance of God's Imputation

Scripture Reading:

Romans 4:1-25

REVIEW

- ◇ Jesus' promise to NT believers in John 14:20 contains two of three covenants that God made for their benefit:
 - ◇ "...you (NT grace believers) in Christ..." the fulfillment of the 4th Abrahamic Covenant, and
 - ◇ "...Christ in you (NT grace-believers)..." the fulfillment of the New Covenant for the Church
- ◇ The third covenant that God made for the benefit of the Church was the Eternal Covenant - Heb 13:20-21
 - ◇ This covenant between the Father and the Son in eternity past, assures the NT grace-believer of the fulfillment of "you in Christ" and Christ in you.

INTRODUCTION

◆ This morning, we want to begin looking at God's mental activity that has placed the NT grace believer into his position in Christ. This mental activity is synonymously called:

◆ **Imputation**

◆ **Reckoning**

◆ **Accounting**

DEFINITION OF THE TERM TRANSLATED

- ◇ “Impute”; “Reckon”; “Account”
 - ◇ **To put or place into one’s account**
 - ◇ Philemon 18 – illustration of the term

TWO KINDS OF IMPUTATION

◇ Real Imputation: “putting to one’s account what is antecedently (formerly; previously) his own”
– Lewis Sperry Chafer

◇ **Example 1 - Rom 5:12**

◇ All mankind sinned by being **reckoned** to be in Adam when he sinned, thus all die physically

◇ **Example 2 - Heb 7:9-10**

◇ Levi paid tithes to Melchizedek, while being in the loins of his great-grandfather Abraham

TWO KINDS OF IMPUTATION (continued)

- ◇ **Judicial Imputation**: “putting to one’s account what in NOT antecedently his own” - LS Chafer
- ◇ **Example 1 – Isa 53:5-6, II Cor 5:21a, I Pet 2:24a**
 - ◇ The sin(s) of humanity put to Christ’s account.
 - ◇ The word “impute” is never used BUT similar terms are used: “made Him to be sin”, “laid on Him”, “bare our sins”
- ◇ **Example 2 – II Cor 5:21b, Gen 15:6, Rom 4:3**
 - ◇ God’s righteousness put to the account of those who believe the gospel concerning Christ (OT imputation of righteousness)

WHY UNDERSTANDING GOD'S DIVINE RECKONING IS SO IMPORTANT TO THE NT GRACE BELIEVER

◆ **God the Father's reckoning of the NT grace believer to be in His Son is based on:**

◆ **His attribute of truth:**

◆ Provides absolute and reliable revelation and unfailing fulfillment of ALL His promises

◆ **His attribute of righteousness:**

◆ His reckoning is righteously based on the Son's full payment of our sin-debt to Himself

WHY UNDERSTANDING GOD'S DIVINE RECKONING IS SO IMPORTANT TO THE NT GRACE BELIEVER

- ◆ Satan doubted God as unique; holy (= no one is like God, and good (= God does all things well))
- ◆ Satan caused Eve to doubt the uniqueness and goodness of God – Gen 3:4-5
- ◆ Today, Satan continues to sow doubt among mankind by means of “this present evil age” – Gal 1:4
 - ◆ Being the “god of this age”, Satan promotes questioning God’s revelation – I Cor 1:20

◆ **To know and understand half of our salvation, we need to know what God has “imputed”, or “reckoned”, or “counted true” of the NT grace believe in His Son!**

CONCLUSION