

2 Corinthians 5:19-21 – April 7, 2019

“It’s too Bad the IRS Doesn’t Calculate Taxes the Way God Counts Our Sins.”

8 days! The calendar says you have 8 days to file your income tax return. Monday, April 15 is the deadline. Is your return done? Have you included all your income? Did you claim all your deductions? The IRS is always very interested in you and your income tax return.

We know that Jesus tells us to give to Caesar what is Caesar’s, which is another way of saying: *“Make sure you pay your taxes to the government on time.”* The Old Adam inside of us pays our taxes and files our return out of fear of audit, penalty or jail time. The New person inside of us pays our taxes and files our return out of love for God and out of respect for his representatives in the government.

But it always seems so complicated, so stressful and so irritating. Today, with April 15th looming over us, and having read today’s lesson, maybe some of us were thinking to ourselves: **“It’s too Bad the IRS Doesn’t Calculate Taxes the Way God Counts Our Sins.”**

What do you owe in taxes? How much have you paid? How much do you still have to pay? That’s important stuff at tax time.

But what we owe Uncle Sam is nothing compared to what we owe the God who says: *“Give me perfection and holiness. Give me complete and total obedience - not one tiny slip, not even a little lip; otherwise, I give you death, destruction and damnation in hell.”*

You know what that means? You, the hardworking husband and dad; and you, the faithful wife and mom; and you, the respectable grandpa and grandma; and you, the mature young adult; and you, the honest teen; and you, the innocent child; and me, the preacher what this means since none of us could meet God’s holy standards, all of us must pay the penalty. The penalty? Spiritual death, eternal destruction and damnation in hell.

According to God’s “justness,” which means he’s impartial and fair, our holy God has to hate sin and the people who commit sins. Listen to Psalm 5: **“For you are not a God who is pleased with wickedness; with you, evil people are not welcome. The arrogant cannot stand in your presence. You hate all who do wrong; you destroy and detest those who tell lies.”**

Yet the God who according to his “justness” hates sin and the sinner; at the same time loves the sinner and wants them to be saved. Listen to John 3: **“God so loved the world that he gave his one and only son that whoever believes in him shall not perish but have eternal life.”** Listen to 1 John 4: **“This is love, not that we loved God, but that he loved us and gave his one and only Son to be the atoning sacrifice for our sins.”**

How can God hold two viewpoints of you and me, and every sinner that are clearly and obviously opposite? The only way God can resolve this is at the cross. **“God was reconciling the world to himself in Christ, not counting men’s sins against them.”** To reconcile is make peace between two enemies, to restore good relations between opposing sides.

This news is incredible and it’s true. God the Father sent God the Son to be the Christ. The name Christ means Anointed One, when you add Jesus to Christ, he’s the one specially chosen to be Savior. Because he was fully man, born of Mary and fully God, sent from heaven: **“God made him who had no sin to be sin for us, so that in him we might become the righteousness of God.”**

The only way this can work out is with an exchange. And not just any exchange, but a great exchange. First, God would need to take all of our sins and place them on Christ and treat his own Son like the worst sinner of all. He would be beaten, mocked, forsaken, damned and left to die on the cross.

Then, to complete the exchange, God would need to take Christ's righteousness or perfection, and give it to us and treat us like his own son.

Because Christ is God, his perfect life has enough value to cover every person's life. Because Christ is God, his innocent death satisfied the penalty for every person's sin.

Christ brings peace so God removes from our account the sinfulness we're born with and all the sins we commit and replaces it with Christ's sinlessness.

Imagine getting a letter in the mail that reads: *"We are pleased to tell you that from this time on you will no longer have to pay any income taxes. They have all been paid for you."* Or maybe an email that reads: *"Because someone else paid your taxes, we've calculated that you don't owe any."*

That's exactly what God has done for you. A hymn beautifully explains it: *"Jesus paid all, all to him I owe; Sin has left a crimson stain, he washed me white as snow."* It's too bad the IRS doesn't calculate taxes the way God counts our sins in Christ!

So, does this mean that everyone is going to heaven no matter what they believe or don't believe? No! Paul's continues: **"We implore you on Christ's behalf: be reconciled to God."**

As God's representative, Paul speaks to us personally: *"Christ's work of reconciling the world erased sin from your record. It produced peace between you and God. You only receive this reconciliation and have this peace through faith in Jesus."* Paul wrote similar words in Romans 5: **"Therefore, since we have been justified through faith, we have peace with God through our Lord Jesus Christ through whom we have gained access by faith into this grace in which we now stand."**

- This means that if you believe all kinds of things but don't believe that Jesus reconciled you to God, you don't possess the peace Christ provided.

- This means that if you have confessed faith in Christ, but have rejected him by stubbornly refusing to let go of some sin, the sins Christ erased, are not erased for you.
- This means that if you don't have Christ by faith, God will count your sins the way the IRS calculates taxes.

Think about this message of reconciliation. God chose to touch your life and to change your heart through the peace he provided in Baptism, in the Word you listen to and learn from and through the Supper you celebrate. So, continue to hear that message, attend worship and take time to study your Bible. That's the message and means through which the Holy Spirit keeps faith in your heart.

- By faith in Jesus your sins aren't counted against you.
- By faith in Jesus you receive his righteousness.
- By faith in Jesus you have peace with God.
- By faith in Jesus you have eternal life.

Those are all past tenses. They're all true in Jesus and they've all been accomplished for you by Jesus.

As God's reconciled people, we want to hear this message. As God's reconciled people, we also want to share this message. Jesus says to you and me at St. Paul's: **I have committed to you the message of reconciliation. You are my ambassadors, as though God were making his appeal through you."**

Look for opportunities to tell others about your Savior. Invite them to join us in worship so they can hear about your Savior. Catch their attention by telling them: it's too bad the IRS doesn't calculate taxes the way God counts our sins.