

The Blessing of Imputation, Curtis Clay, 9/3/2017, Danville Conference
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If I can remember I will say a few words when the message is over, but I want to get right to my message this morning. I ask you to turn with me to second Corinthians chapter five.

Verse 19 of 2 Cor. 5 says God was in Christ reconciling the world unto Himself, not imputing their trespasses unto them. Why not? Why will God not impute their trespasses unto them? vs. 21 For He hath made Him sin for us who knew no sin that we might be made the righteousness of God in Him.

Our subject is the blessing of imputation. Verse 19 declares that due to the fact that God has reconciled His people unto Himself in Christ, God will not impute their trespasses unto them. And verse 21 declares the reason. For He hath made Christ sin for us who knew no sin that we might be made the righteousness of God in Him. The blessing of imputation.

Now according to the use of imputation and all its forms in Scripture, God only imputes to a man what the man has in fact been made by a prior act. Let me say that again. According to all Scripture, God only imputes to a man what the man has been made by a prior act. If God enables us to cease leaning to our own understanding. And He'll give us grace to bow and believe God's word, this will bring every believer the utmost joy and assurance in the righteousness of God in Christ our redeemer. I guarantee you that. The very reason Christ came to this earth is to manifest the righteousness of God. That's why He came. To declare our saith this time His righteousness that He might be just and the justifier of him that believeth in Jesus. We all want a righteous judge. We all want a right judge. If we go into a court of law, I want a judge that's just. And Moses said He is the rock. His work is perfect. All His ways are judgment. A God of truth and without iniquity. Just and right is He. A lie who said surely God will not do wickedly, neither will the Almighty pervert judgment. When we read how God instructed the judges of Israel to judge, we behold how God judges. It saith there be a controversy between men and they come under judgment that the judges may judge them. Then they shall justify the righteous. The man who comes into the court and he's righteous by a prior act, he's to impute righteousness to that man and justify the righteous. And he that is wicked, he's to impute wickedness to that man due to his prior act and he's to condemn the wicked.

Judges shall judge the people with just judgment. Thou shalt not rest judgment. That means not bend it, not stretch it, not alter it in the least degree. Thou should not rest judgement. Thou shalt not respect persons. Not even if the person is your only begotten son. Neither take a gift. God cannot be bought to pervert justice. That which is altogether just shalt thou follow. That thou mayest live and inherit the land which the Lord thy God giveth thee. And God's just judgment in Christ on the cross is the only way which God's people could live and inherit the land that God freely gives His people. It's the only way.

Brethren my desire in preaching this is for us to behold that the judge of the whole earth shall do right. And I want for every believer here to enter in to the joy of knowing how God imputes. I want you to know how God imputes according to the Scripture. Now here's my first point. According to Scripture, God only imputes fact. He only imputes fact. God only imputes what a

man is by a prior act that made him so. God will not impute what the man is not. Now let me show you a few examples in Scripture. Let's go to Leviticus 17 in verse three. We need to look at several scriptures.

Lev. 17:3, This is the Lord speaking, What man soever there be of the House of Israel that killeth an OX or lamb or a goat in the camp or that killeth out of the camp and bringeth it not to the door of the tabernacle of the congregation to offer an offering unto the Lord before the tabernacle of the Lord.

Now by that prior act right there, this man became a shedder of blood. By that act right there. Now due to this fact, look what God said, blood shall be imputed unto that man. Why? He hath shed blood.

Blood shall be imputed because it is a fact. He hath shed blood. And then he will be justly punished. And that man shall be cut off from among his people.

1 Samuel 22:15, let's go there... King Saul thought that Ahimelech committed treason by inquiring for David... Inquiring of the Lord for David when he knew David was his enemy. And so Saul imputed treason to Ahimelech because he thought it was fact. He imputed treason to Ahimelech. But Ahimelech said this, verse 15

Did I then begin to enquire of God for him? be it far from me: let not the king impute any thing unto his servant, nor to all the house of my father: for thy servant knew nothing of all this, less or more. - 1 Sam 22:15

Both of these men knew that to impute is to impute a fact of what a man is. Both of these men knew that. Saul only imputed treason to Ahimelech because he thought it was fact. And Ahimelech said don't impute treason to me because it is not fact.

Let's go now to 2 Samuel 19, and I'll give you the background as you're turning there. You go to second Samuel 19. Now in first Samuel, Shimei came out and he cursed King David. And he cast stones at David. And he said, "come out, come out, thou bloody man, thou man of Belial. Now that was the prior act by which Shimei was made sin. And in Second Samuel verse 19, after David became the king, Shimei said unto the king, "Let not my lord impute iniquity unto me, neither do thou remember that which thy servant did perversely the day that my lord the king went out of Jerusalem, that the king should take it to his heart. For thy servant doth know that I have sinned" - 2 Sam 19:19-20a

Now that prior act Shimei knew he had sinned. And he knew that David was just to impute sin to him, for that's what he was.

Psalm 106:30, it says there, "Then stood up Phinehas, and executed judgment." When nobody else would do it, God said Phinehas stood up and did a righteous act. He executed judgment. That was a righteous act. He killed two people of noble birth in the act of fornication. And the plague was stayed. And that was counted (that was imputed), that was counted unto him for righteousness unto all generations forever more. Due to the fact that it was a righteous act, it was imputed to Phinehas what it was.. A righteous act. That's what it was. Phinehas was a type of Christ. Did you see this morning, or yesterday brother Frank's message at the very end of Psalm 22. It says a seed shall serve our Lord and it shall be accounted to the Lord for a generation. It shall be accounted to the Lord. They shall come and shall declare His righteousness unto a people that shall be born that He hath done this. That it is finished.

Now let me ask you, does our accounting to the Lord Jesus that He has finished the work and made His people righteous. Does our accounting that to Him that make it so? No, we account it to Him because it is finished. It is so.

Paul said in 1 Corinthians 4: 1, he said let a man so account, let him so impute to us as of the ministers of Christs and stewards of the mysteries of God. He says let a man impute to to be what God has made us to be.

Peter said account that the long-suffering of our Lord is salvation. Account, impute that the long-suffering of our Lord is salvation. Do we make God's long-suffering to be salvation by imputing it so? No, we impute what it is. The long-suffering of the Lord is salvation. God only imputes to a man what he has been made by a prior act.

Let's go to Romans 5 now, Romans chapter 5. And I want to see something here, very very good. Romans 5, now this is how we were made sin and the reason for which God justly imputed sin to us. Romans 5:12. It says, wherefore as by one man sin entered. By one man sin entered and death into the world and death by sin. And so, death passed upon all men. Why? For that all have sinned because in Adam all have sinned. Now listen to this next verse, for until the law sin was in the world, but sin is imputed where there is no law. From Adam until Moses, God gave no law. And God will not impute sin where a person has not been made sin under law. That in itself tells us God doesn't make anybody sin simply by imputing sin to them. God only imputes sin when one has been made sin under law. Nevertheless, verse 14, death reigned from Adam to Moses even over them who had not sinned after the similitude of Adam's transgression. Even over them that had not broken a known law like Adam did, God imputed sin to them and death reigned. How on earth could God be just to do that? Because in Adam all hath sinned. In Adam all broke a known law and they were made sin, and therefore God imputed sin to us.

When God imputes sin to us, now let me ask you this, when God imputes sin to us, is He treating us as IF we're sin? Not hardly. And God doesn't make us sin by merely imputing sin to us. It says by one man's disobedience many were made sinners. And for that fact, God imputed sin to us. As truly as Levi was in Abraham, when Abraham paid in his loins, when Abraham paid tithes to Melchizidek, we were in Adam's loins when Adam broke the law in the Garden of Eden, and we became sin. And for that reason God imputed sin to us.

You know when an accountant totals how much money a man has in his 401k, he imputes, he accounts that amount of money to be in that 401k. Now he doesn't put that money in the 401k by counting it to be so. Some of us would like to find an accountant that could do that. But he doesn't do that. He imputes what is actually the fact. He accounts what's the actual fact in that account. That's the definition the Greek lexicon gives of imputation. But more importantly as we've just seen, that's the definition Scripture gives of imputation;. Now our text says here, here's the second thing, verse 19. Back to 2 Corinthians....

Our text says, God was in Christ reconciling the world unto Himself, not imputing their trespasses unto them. Now why would God not impute their trespasses unto them? Verse 21, for He hath made Him sin for us, who knew no sin, that we might be made the righteousness of God in Him.

We've been going through 2 Corinthians, and this is just where we are in 2 Corinthians. But this message has been a long time in the making. There's been many faithful men, faithful men, past and present. Many well meaning men, past and present who have said that Christ was made sin by imputation. It's said that God imputed the sin of His people to Christ, and He treated Christ as if He were sin. But according to Scripture, God won't impute sin where one's

not been made sin under law. God imputed sin to us due to the fact that we were in Adam and sinned in Adam. That was the reason He imputed sin to us.

But now, think of this, we're not the federal head. Christ was not in us. And Christ was not made sin by our disobedience, and therefore due to that fact, God imputed our sin to Christ. That wasn't how it was. Christ is the head. Christ is the head. And the Scripture says Christ knew no sin. Christ knew no sin. He's the head of His people. The last Adam who knew no sin. Now brethren, I understand, I understand this completely. Believers do not want to say anything at all about our Redeemer that would in any way dishonor Him whatsoever. We want to be careful not to say anything that would dishonor our substitute. But this right here was Christ's perfect obedience. This was Christ's righteous obedience manifesting the perfect unbending righteousness of God. This was Christ's obedience manifesting that the judge of all the earth always does right. He always judges right. This is Christ's obedience manifesting now God can be just. How he can by no means clear the guilty and at the same time have mercy on sinners! This is the spotless lamb of God. He had to be the spotless lamb of God. This is the just laying down His life for the unjust! How so? By presenting Himself to the Father at the appointed hour to be made sin for us.

This was the hour and the reason for which He said, "now is my soul exceedingly troubled." This is the cause. This is the reason why he sweat as it were great drops of blood. And sin in the scripture that God only imputes what a man's been made by a prior act. And I'll tell you this, I've looked up every form of them all through the scriptures. This is how God imputes. The one exception is where Paul said, "if only Onesimus has offended you, or he owes you anything, put that impute that to my account." And that's what Christ did in eternity as our surety. But when it came time to pay, God will not impute sin unless that man had been made sin by a prior act. And that prior act that made Him sin was He hath made Him sin for us who knew no sin. That was the prior act.

The Lord hath laid on Him the iniquity of us all. With men, it's absolutely impossible for one man to bear the crime of another man. And for the law to say he's the only one guilty of that crime, that's impossible with men. And so for that reason, we have a tendency to want to object because we can't logically reason this out, we can't understand. Let me tell you something I came across the other day, I preached on this, but I didn't realize when I preached on it that what God was doing to give me something to do with this message. But in First Kings 20, God's word to king Ahab, old wicked king Ahab, God's word to king Ahab was for him to slay Ben-Hadad, the king of Syria. But when the time came, Ben-Hadad came to Ahab begging mercy. He came begging mercy, and he came saying he would restore cities to Israel that he had taken. And so Ahab reasoned to himself, and thought, well it just don't make sense to slay him. He came here asking mercy, begging mercy, and is gonna restore the cities, we're gonna profit from this. So instead of obeying God's word because it didn't make sense to Ahab, he showed Ben-Hadad mercy and made a covenant with him. And the very next verse, God did something very strange. The very next verse, God tells His profit. He said, "You go to your neighbor and tell your neighbor smite thee. Smite thee, I pray thee." And you know that prophet didn't understand that. That didn't make any sense to that prophet. But he went to his neighbor, even at his own hurt and said, "smite thee, I pray thee." He obeyed God's word. He submitted to God's word even when he didn't understand God's word. But the neighbor to whom he said it did what Ahab did. It just didn't make sense to him to smite one of God's prophets for nothing. And so he didn't smite him. And God told his prophet to tell that neighbor, "because thou has not obeyed the voice of the Lord, behold a lion shall slay thee." And God sent a lion and slew him. And he was teaching Ahab, "You shoul've obeyed my word. Even though you didn't understand it. Even though it didn't make sense to you. Just bow and submit to it."

Now brethren, we are to believe the word of the Lord even when it goes beyond our reasoning. The fact of the matter is, we ought not ever divide over a scripture like this, over a doctrine like this, we ought to never make this a point of division and call somebody a heretic because they don't agree with this. I've got brethren that don't agree with me on this and we're just fine with one another. We want Christ to have the glory, that's all that matters. Because the point of the matter is, we're like little kindergarteners learning their 1, 2, 3's. Compared to Einstein. That's what we're like. When we get done, we're gonna find out we just have the tip of the iceberg. We don't have the fullness of this. So why on earth can you imagine that some kindergartner's get mad because one said, "1, 2, 4" instead of "1, 2, 3?" (Laughter from the audience)

Not one faithful man that I know teaches that by Christ being made sin, that Christ was made a rebellious sinner. Christ was made sin, and at the same time He never sinned Himself. How could that be possible? The things that are impossible with men are possible with God. God did what was impossible with men in that He made Christ bear our sin, our crime itself. You read through Scripture, it says He bore our transgression, He bore our trespass, He bore our offenses, He bore our sin. Somebody said He lists all those different kinds of sin to make certain we understand that He bore every kind of sin of all His people at one time.

God made Him sin, that's impossible with men, and the God man did something that's impossible with men. He suffered under the justice of God because He was made sin, guilty before God, and yet He never ceased looking to the Father to fulfill His covenant promise to justify Him when it was finished. He said, "I hid not thou my face from shame and spitting for the Lord God will help me. He is near that justifieth me, who will contend me." And you'll read through the Psalms, and you'll see that He never ceased praising the father.

The first Adam was made sin by his disobedience to God. The last Adam was made sin by His obedience in presenting Himself to God to make Him sin. After the first Adam was made sin, He experienced the shame of sin. It said they were naked before and they were not ashamed. And as soon as he sinned, he knew that he was naked, he made fig leaves to cover his nakedness. And when he heard God's voice he tried to hide himself in the garden, in the tress of the garden. The last Adam, after He was made sin, scripture says He endured the cross despising the shame. And while He did so, He said mine iniquities have taken hold upon me so their not able to look up. That's shame. I'm not able to look up. They're more than the hairs of my head, therefore my heart faith me. And He prayed, "Be pleased Oh Lord and deliver me."

After the first Adam was made sin, not until then did God impute sin to him when He came to him and He said, "Have you eaten of the tree in the garden in which I told you not to eat?" And only after the last Adam was made sin, did God number Him with the transgressors. After the first Adam was made sin, He was made a curse and cast out of God's presence. And after the last Adam was made presence, and made sin, and not until then, He was made a curse, and forsaken of God for three hours on a cursed tree.

Now believer, when you and I experience just a little bit of the offensiveness of sin. When we cry unto God and we beg for God to have mercy on us. When we need His help, though we cry unto Him and we experience a little bit of the shame of sin, just remember that Christ has experienced infinitely more than we have.

The Scriptures said this: In all things.... In all things it behooved Him to be made like unto His brethren that He might be made a merciful and faithful high priest in things pertaining to God. Number 1 to make reconciliation for the sins of the people. And number 2 for in that He Himself had suffered being tempted, He is able to suffer them that are tempting. He was in all points made sin. In all points made liken to His brethren. Scripture says though He were a Son, yet learned He, experienced the obedience by the things for which He suffered. His

people were made flesh, He was made flesh. His people were made under the law, He was made under the law. His people were made sin, He was made sin for us. His people experienced the shame of our sin just a little. He experienced as one who knew no sin. He experienced what it was to cry unto God in strong crying in tears. Did you ever do that? He knows as a man what's that like. And He had to wait to the accepted time when justice was satisfied for God to answer. But God said this, and the text of brother Don read, he said, "I've heard thee in a time accepted and the day of salvation have I suffered thee. Behold, now is the accepted time. Now is the day of salvation." That's God speaking of Christ. And so now brethren, not only is our redeemer able to be our advocate with the Father. Our propitiation with the father... He's also able to come to you and know the best way possible to suffer you when you need Him.

And by bearing our very sin itself, our offenses, our transgression, our crime itself, God justified His people and made us His own righteousness in Christ. 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. Take a man and he commits a crime and he's sentenced to ten years in prison. When he serves his ten years in prison, he's served his debt. He doesn't owe anyone anything. But his crime is still on the record books. The Lord Jesus Christ by being made sin for us took away not only our punishment, and not only the debt we owe. He took away the offense, not as it was by one that sinned, so is the guilt, for the judgment was by one offense to condemnation. But the free gift is of many offenses unto justification. To remove the crime, that's justification. So there's no record, that's justification.

Now lastly, here is the joy for every believer, and if you have not believed on Christ, I say unto you right now what the Apostle Paul said in our text, "be ye reconciled to God." Surrender to God. Believe on the Lord Jesus Christ. Here is the joy of every believer. When God declares that He will not impute the believer's trespass unto him, it is because by Christ's righteous obedience unto the death of the cross. It is a fact that we have no trespass to impute. (Amen from audience)

Come listen to the Scripture, in those days and in that time saith the Lord, the iniquity of Israel shall be sought for and there shall be none. And the sins of Judah, and they shall not be found, for I will pardon them whom I reserve. As far as the east is from the west, so far hath He removed our transgressions from us. Not just our debt. Not just our guilt. But the record of our offenses are gone. Past, present, and future. And He said am I, even I am He that blotteth out thy transgressions for thy own sake and I will not remember thy sin. Brethren, you just think about that. You just think about that. All we see in us is sin. But that's not what God sees.

Past, present, or future, God says I don't see any record. If there's ever sin, I don't remember there ever being any sin. And when a believer has the righteousness of Christ imputed to Him by God, it's because Christ by His obedience has made us the righteousness of God. That's a fact. As by one man's disobedience many were made sinners, and for that fact, God imputed sin to us. So by the obedience of one shall many be made righteousness and because of that fact, God imputes righteousness to us.

Brethren, God only imputes fact. And because of that God never speaks to us in "as if" language. Never. Turn to Romans 6 and I'll end with this. Romans 6:10

For, now this is the act that made it a fact. For in that Christ died, He died unto sin once. But in that He liveth, he liveth unto God. And so God says to you and me who believe, reckon, that's impute, reckon ye also yourselves to be dead indeed unto sin, but alive unto God through Jesus Christ our Lord. How come I can impute that to myself? How come God says I can impute that to be the truth about me? How come I could impute that to be the fact about

myself? Because Colossians 3:3 says, ye are dead and your life is hid with Christ in God. Now according to God's own word, the blessing of imputation is, it is fact. Amen.