

OPENING REMARKS:

Today's opening remarks are from "At Your Service" email updates from Mr. Ray Lewis, NAFWB Board of Retirement Director. If you would like to receive the "At Your Service" email updates, feel free to send an email to Ray at ray@nafwb.org. The updates always provide very valuable information for churches, ministers, and ministries.

NEW IRS MILEAGE RATE: Beginning January 1, 2011, the standard mileage rate for the use of a car for business purposes will be 51 cents per mile for business miles driven. This change affects miles driven in 2011. When filing tax returns for 2010, if you itemize deductions and deduct mileage, the 2010 standard business mileage rate was 50 cents per mile.

TAX LIABILITY OF CELL PHONES: For the past several years we have been warned about the potential tax liability created when a minister or a church employee uses a church-provided cell phone for personal use. Based on a 1989 law and re-emphasized in a summary opinion issued by the Tax Court in 2007, the Internal Revenue Service rules and regulations have required that the personal use of a business-provided cell phone be substantiated and reported as taxable income to the user of the phone. However, in the small business tax relief legislation recently passed by Congress and signed by the president, business-provided cell phones have been "de-listed," meaning that employers will be able to provide employees with cell phones primarily for business use on a tax-free basis, with little requirement to document the business use versus the personal use. The new change in the tax laws concerning cell phones is effective for tax years beginning after December 31, 2009, making it retroactive to the first of this year.

YEAR-END CONTRIBUTION TO CHURCHES - As we approach the end of the year, there are always questions about the tax deductibility of charitable contributions made to local churches. The rule is relatively simple - donors must deliver or mail (with the postmark visible) checks on or by December 31 in order to claim a charitable contribution deduction for 2010. Checks presented to the church in 2011 regardless of when the check was actually written or dated, will not qualify as a charitable contribution in 2010. The only exception is when the check was postmarked in 2010.

For churches and individuals that send their missions and ministries giving through our SC FWB State Office, we are encouraging them to please have their 2010 contributions to the State Office by noon on Friday, December 31, 2010. This will help us in closing out the books for the year in a timely manner. Your help is greatly appreciated. A full 2010 financial report of designated income and distributions will be included in the next issue of *The Informer*. For what you have given to our State Office, Children's Home, missionaries, and ministries around the world, THANK YOU! It was greatly needed and appreciated!

PRAYER / PRAISE REQUEST:

***Rev. Elro Driggers** is home from the hospital recovering. Brother Elro and Mrs. Nancy express their gratitude for the calls, visits, cards, and prayers.

***Rev. Bennie Turner** is home from the hospital and doing better.

***Rev. Joe Cagle** is also home from the hospital and doing better.

***Missionary Mirial Gainer** is due to fly back to South Carolina from the Mayo Clinic today Wednesday, December 29, 2010. Please continue to remember her in prayer.

***Rev. Kevin Smith**, the pastor at Westgate FWB Church in Arcadia, had a pre-cancerous spot removed from his throat and will have a re-check in three months. He was diagnosed with moderator dysphasia. Please continue to remember him in prayer.

***Rev. Dennis Tolley**, pastor at the Gaffney FWB Church, continues to need our prayers as he is still under doctors care regarding his back.

*12/27/2010: Special prayer is requested for President and Mrs. Matt Pinson (FWBBC) as they travel to Greensboro, North Carolina, to be with Melinda's parents. Melinda's father, Mr. H.W. Coble, is in intensive care at a Greensboro hospital where he was admitted on Christmas Eve. Mr. Coble was diagnosed with cancer in May 2010. 12/27/2010: President Matt Pinson called earlier today confirming that his wife's father (Mr. H.W. Coble) has shown improvement and that his wife's mother (Mrs. Lorena Coble) came through back surgery successfully.

***Rev. Larry Hughes**, pastor at Hillside FWB Church in Florence, had knee surgery on Monday of this week. Also, his mother is in Carolina Hospital System in Florence. She is 90 years of age. Please remember Rev. Larry Hughes and his mother in prayer during this time.

MINISTER NEWS:

- *Spartanburg Area Minister's Luncheon - Monday, January 3, 2011 - Grapevine Restaurant, Boiling Springs - 11:30 AM
- *Central Association Meeting - Saturday, January 9, 2011 - Freedom FWB Church in Tabor City, NC - 9 AM
- *Florence/Darlington area wide FWB Minister's Breakfast - Tuesday, January 11, 2011 - Bazen's Restaurant, Florence - 8:30 AM
- *True Life Conference Meeting - Saturday, January 15, 2011 - 10 AM
- *Lake City Area Wide FWB Minister's Breakfast - Tuesday, January 18, 2010 - Prosser's Restaurant in Lake City - 8:30 AM
- *South Carolina Conference Annual Meeting - Thursday-Friday, January 20-21, 2011 - Grace FWB Church in Lake City
- *Eastern Conference Meeting - Saturday, January 22, 2011 - Freedom FWB Church in Ladson - 9:30 AM
- *Beaver Creek Association Meeting - Saturday, January 29, 2010 - Whitney FWB Church, Spartanburg, 9 AM

CHURCH NEWS:

December

31 NEW YEAR'S EVE WATCH NIGTH SERVICE - Rains FWB Church in Rains - BBQ Dinner at 7 PM / Rivertown Boys Singing at 9 PM / Message by Pastor Richard Huggins after Singing. The service will conclude with prayer around the altar at midnight. Everyone's welcome!

January

26-28 GRANDVIEW CAMP MEETING - First FWB Church, 900 67th Ave N, Myrtle Beach, SC (Pastor Wayne Snipes) - Guest Evangelist - Reverend Jack Lassiter (7 PM Nightly) / Suggested Accommodations: Mystic Sea Motel, 2105 S. Ocean Blvd., Myrtle Beach, SC 29577, 800-443-7050 (mention camp meeting) / Special Singing by The Dosses. Everyone's invited to attend!

*Please send church news announcements via email to ToddSmith@scfwb.com by Tuesday of each week for the following SC FWB Update.

CLOSING REMARKS: "New Year's Resolutions"

Jonathan Edwards, the 18th-century revivalist, sat down at age 17 and penned 21 resolutions by which he would live his life. He added to this list until, by his death, he had 70 resolutions. He put at the top of his list: "Being sensible that I am unable to do anything without God's help, I do humbly entreat him by his grace to enable me to keep these resolutions.....Remember to read over these resolutions once a week." Edwards didn't casually make New Year's resolutions with an expectation of eventually breaking them. Each week he did a self-check. He regularly summed up how he was doing and sought God's help in the process. Listed below are just a few of his resolutions that would be good goals for us today:

Resolved, never to lose one moment of time, but improve it the most profitable way I possibly can.

Resolved, never to do anything, which I should be afraid to do, if it were the last hour of my life.

Resolved, never to do anything, which if I should see in another, I should count a just occasion to despise him for, or to think any way the more meanly of him.

Resolved, to study the Scriptures so steadily, constantly and frequently, as that I may find, and plainly perceive myself to grow in the knowledge of the same.

Resolved, to ask myself at the end of every day, week, month and year, wherein I could possibly in any respect have done better.

Resolved, never hence-forward, till I die, to act as if I were any way my own, but entirely and altogether God's.

Resolved, never to give over, nor in the least to slacken my fight with my corruptions, however unsuccessful I may be.

Resolved, after afflictions, to inquire, what I am the better for them, what good I have got by them, and what I might have got by them.

Whether we aspire to create resolutions or not, may we each determine in the New Year to do our best for God in the year to come knowing that He will honor the work of our labor for His glory and our good.

Happy New Year to you and your family!

In Christ,

Todd Smith

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