“The Blessedness of Imputation”

February 11, 2018

Psalm 130:1-8

Please open your Bible today to the 4th chapter of Romans.

Credit. Napoleon Bonaparte is quoted as saying “Soldiers generally win battles; Generals get credit for them.”

Can you remember the last time you got credit for something someone else did? Well, then, when was the last time you blamed somebody else for something *you* did? Credit or blame, which would you prefer? Well, you might say, “it depends on the circumstances.” Or else you might say, “It’s not fair for someone else to receive credit or the blame for something *you* did.” What do you think?

Today’s topic is credit. Suppose I told you I know Someone Who took the blame for you when you cheated at work last month and suppose I told you I know Someone Who took the blame when you took some items that you didn’t pay for at the self-service check-out and who took the blame when you offended your brother by what you did yesterday and Who took the blame when you lied about where you were last Sunday and Who took the blame when you made yourself look good and your co-worker look bad and when you hated someone and when you took the LORD’s name in vain and when you looked lustfully upon a woman and when you got angry with your spouse and when you did something you were ashamed of? Who could possibly take the blame for those things?

Folks, what I am about to show you in the Bible is almost too good to be true. Here’s what I would like to show you. God took the blame for every sinful thought, every sinful word, every sinful deed, and every sinful attitude you displayed this week.

What I am describing today is “The Blessedness of Imputation.”

Please follow with me in your Bible at Romans 4:1 *“What shall we say then that Abraham our father, as pertaining to the flesh, hath found? (2) For if Abraham were justified by works, he hath whereof to glory; but not before God.*

*(3) For what saith the scripture? Abraham believed God, and it was counted unto him for righteousness. (4) Now to him that worketh is the reward not reckoned of grace, but of debt. (5) But to him that worketh not, but believeth on him that justifieth the ungodly, his faith is counted for righteousness.*

*(6) Even as David also describeth the blessedness of the man, unto whom God imputeth righteousness without works, (7) Saying, Blessed are they whose iniquities are forgiven, and whose sins are covered. (8) Blessed is the man to whom the Lord will not impute sin.”*

Imagine, for just a moment that somewhere you don’t know about all of your sins are being recorded on a master list. And imagine further that God, the Father, took your list and blamed it all on Jesus, His Only Son. How would you respond?

Here’s a word for each one of you. I Peter 3:18 *“For Christ also hath once suffered for sins, the just for the unjust, that he might bring us to God, being put to death in the flesh, but quickened [made alive] by the Spirit: …”*

And He did all that in one fell swoop. He did it once, says Peter. Jesus suffered for sins. But whose sins did He suffer for? He, the Just One, the Righteous One, the Son of God, suffered for the unjust, for the sinners, for the ungodly, for the unrighteous, for you, and for me.

And why? Look again at Peter’s words. He did it that He might bring you to God. He was put to death in the flesh and then He was made alive again by the Spirit.

Here’s what’s on my heart today. One, what is imputation? Two, imputation is real. And three, imputation is blessed.

Who here would like it if someone unbeknownst to you deposited one million dollars into your savings account at your bank? Can you imagine how that feels? Now, here’s the truth of it all. Someone really has deposited a million dollars into your account, but it’s one million spiritual dollars. And it’s all yours. And it’s at no charge to you. And further, you don’t ever have to pay it back.

Now, I realize that you might really feel good if you looked at your savings statement this week and your statement reflected one million more dollars in your account. But, I can almost guarantee you that you will think that someone has made a mistake and that it’s not yours.

Well, that’s exactly what a lot of us have done with the million dollars God has placed in our spiritual accounts. We doubt it. We doubt Him. We think we got to be convinced that it’s true; except in this case.

CBS46 reported this on March 9, 2015. “A Madison County, Georgia teen who spent the better part of $30,000, which was mistakenly put into his checking account by a bank teller, will serve the next 10 years on probation and has been ordered by a judge to pay the money back.

“The father (daddy) apologized about a dozen times that he was sorry it happened and the boy said he was sorry. That's about all he said,” said victim Steven Fields. Both the victim and the man convicted have the same name and both live in Hull, a small town in Madison County. They never knew one another even though for a time they lived on the same street.

The 70-year-old deposited more than $30,000 into his checking account after he sold land. The bank teller [at First Citizens Bank], who he has known for years, mistakenly deposited the money into the 18-year-old's account.

“That's the only thing that upset me was that my friend lost her job,” said the elder Fields. CBS46 talked to a woman who the teen refers to as his mother in March of last year. “I told that woman up at the bank she should have looked over her mistake that she made if she knew there were three people up there with the same name,” said Stacey Sorrow, a woman who raised the teen.

“He (the teen) was excited. I would have been too,” she adds, recalling the moment the teen discovered the funds in his account. The teen spent most of the money on a BMW, among other items. The elder Fields said he met the teen for the first time in court.”

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Now, what does God’s Word say?

Psalm 130:3 says this *“If thou, Lord, shouldest mark iniquities, O Lord, who shall stand?”*

Psalm 130:3 in the Amplified Bible puts it this way *“If You, Lord, should keep account of and treat [us according to our] sins, O Lord, who could stand?”*

Here’s how the Complete Jewish Bible says it “*Yah*, if you kept a record of sins, who, *Adonai*, could stand?”

And here’s how the Wycliffe Bible puts it *“Lord, if thou keepest wickednesses; Lord, who shall sustain, or abide? (Lord, if thou keepest a record of our wickednesses; then Lord, who shall survive? then Lord, who will not be condemned?)”*

And for those of you who speak Portuguese, here’s Psalm 130:3 “Se tu, Senhor, observares as iniquidades, Senhor, quem subsistirá?”

Can you see what the passage is saying? It’s saying that if the LORD kept a record of your sin, not a single one of us could stand. We’d all be condemned. We’d all be lost.

Now, please look at what the Holy Spirit wrote through the Apostle Paul in Romans 4:6*“Even as David also describeth the blessedness of the man, unto whom God imputeth righteousness without works, (7) Saying, Blessed are they whose iniquities are forgiven, and whose sins are covered. (8) Blessed is the man to whom the Lord will not impute sin.”*

So, first, what is imputation? The world we live in is a spiritual world. It’s reality. It’s the way things really are. So, let me begin with this picture.

Imputation comes from the Latin “*imputāre”*. And it means “to ascribe.” It also means “to reckon, to designate a word or action to someone.”

When you deposit money into your checking account, that money is imputed to your account. And you can use that money as needed.

There are three senses in which the Bible uses the word “imputation.” Here they are.

One, Adam’s sin has been imputed to you and me. Romans 5:12 *“Wherefore, as by one man sin entered into the world, and death by sin; and so death passed upon all men, for that all have sinned: …”* Romans 5:19 *“For as by one man's disobedience many were made sinners …”* I Corinthians 15:22 *“… in Adam all die …”*

Two, your sins have been imputed to Christ. Galatians 3:10 *“For as many as are of the works of the law are under the curse: for it is written, Cursed is every one that continueth not in all things which are written in the book of the law to do them.”* Galatians 3:13 *“Christ hath redeemed us from the curse of the law, being made a curse for us: for it is written, Cursed is every one that hangeth on a tree: …”*

And three, Christ’s righteousness has been imputed to believing sinners.

Romans 5:18 *“…by the righteousness of one the free gift came upon all men unto justification of life… (19) by the obedience of one shall many be made righteous.”*

Now I realize this is a lot to swallow. But, as someone has wisely said, “You can only digest the Book of Romans one meal at a time.” But, granted, today’s meal is a large one. And, just like some meals are packed full with wonderful food, there are some passages that are filled to the brim with excellent spiritual food.

Here it is again.

One, Adam’s sin has been imputed to you and me.

Two, your sins have been imputed to Christ.

Three, Christ’s righteousness has been imputed to believing sinners.

Let’s say you’ve been charged with the crime of bank fraud. Here’s what bank fraud is. Bank fraud is *“the use of potentially illegal means to obtain money, assets, or other property owned or held by a financial institution, or to obtain money from depositors by fraudulently posing as a bank or other financial institution.”* [Found on <https://en.wikipedia.org/wiki/Bank_fraud>].

Now, let’s add that you’ve been found guilty and you’ve been sentenced to thirty years in prison. Here’s what the FDIC regulation says *“shall be fined not more than $1,000,000 or imprisoned not more than 30 years, or both.”*

Now the crime is on your record. But, just as you are being taken away to serve your time, someone comes over to you and says *“you are free to go; someone else has confessed to the crime.”* If it is true that someone else is guilty, your penalty is imputed to that person.

And folks, someone else has taken the full guilt of your sins. II Corinthians 5:21 – *“[God] made [Christ] who knew no sin to be sin on our behalf, so that we might become the righteousness of God in Him.”*

Your sin was transferred to Christ’s account. He was “made sin” on your behalf. And at the moment of your justification, God's righteousness becomes yours in Christ.

Philippians 3:8-9 – *“I count everything as rubbish that I may . . . be found in [Christ], not having a righteousness of my own derived from the Law, but that which is through faith in Christ, the righteousness which comes from God on the basis of faith.”*

1 Corinthians 1:30 – *“It is from God that you are in Christ Jesus, who became to us wisdom from God, and righteousness. . . .”*

Romans 4:6*“Even as David also describeth the blessedness of the man, unto whom God imputeth righteousness without works, (7) Saying, Blessed are they whose iniquities are forgiven, and whose sins are covered. (8) Blessed is the man to whom the Lord will not impute sin.”*

Paul here has explained for us what Abraham, the Father of the Jewish people found. He found that good works are not a basis for justification. And he found that righteousness came to him by faith.

Now, here Paul turns to King David for help. If you’d like to turn there, it’s Psalm 32. Here it is. Psalm 32:1 *“Blessed is he whose transgression is forgiven, whose sin is covered. (2) Blessed is the man unto whom the LORD imputeth not iniquity, and in whose spirit there is no guile.”*

Folks, the OT testament teaches the same thing as the NT. Abraham and David were both justified in the same way as you and me. From Abraham we know that justification is not by good works, but by faith. From David we learn that we are hugely blessed because our iniquities and sins are no longer imputed to our accounts.

Look once more at Romans 4:6*“Even as David also describeth the blessedness of the man, unto whom God imputeth righteousness without works …”*

It is pure blessedness that God imputes, ascribes, reckons, and designates righteousness to your account; and completely apart from works.

So, let me leave you with this.

One, imputation is real. Adam’s sin was imputed directly to your account. Your sin was imputed directly to Jesus’ account so that His death on the Cross becomes the full payment for your sins. And Christ’s own righteousness is directly imputed to your account, now when you have done enough good deeds, but when you believe on Him.

Now, folks, life with God begins when you exercise faith. So, here’s the question, “Do you believe the Scripture when it describes imputation?” For some, it’s theological. It’s quote spiritual. It’s religious. But, folks, this is fact. This is history. This is reality. This is the only way you can have a relationship with God. This is the fact of justification.

Do you have a relationship with God? Are you sure? And is it based upon what you do or what God has done in Christ? Are you in the faith? Are you a Believer? Are you a Christian? Is what you read in God’s Word true in you?

If not, today, for you, is the day of salvation. Today, repent, today, change your mind and agree with God. Today, put your trust in Jesus Christ and His Cross work. Today, say it out loud. “I believe that Jesus Christ’s righteousness is mine. I have it by faith.”

One, imputation is real.

Two, imputation is blessed.

Romans 4:6*“Even as David also describeth the blessedness of the man, unto whom God imputeth righteousness without works, (7) Saying, Blessed are they whose iniquities are forgiven, and whose sins are covered. (8) Blessed is the man to whom the Lord will not impute sin.”*

Right now, Christian, you stand righteous before a righteous God. You stand forgiven before a forgiving God. And you stand blessed before a blessed God. All this because of imputation. Righteous, forgiven, and blessed; that’s the description of a Christian.

Is that you?

Now, let me close with this. I was saved in 1967. I heard the Gospel and I believed it. Yet, it wasn’t until I read and studied Romans that I understood imputation. But, here’s what’s so wonderful about all this. Imputation is based upon the Cross of Christ and His death, burial, and resurrection. So, no, I did not understand what happened to me regarding imputation on the day I was saved. But it was true on December 8, 1967 and it’s equally true on February 11, 2018. The only thing that’s changed is my understanding of this doctrine.

So, is this you? Are you righteous? Are you forgiven? Are you blessed?

Christian’s prayer in light of imputation.

“LORD, I am grateful for what you did me at Calvary. I now know that I am in a right relationship to you because of imputation. Thank you.”

Receive it. Believe it. Love it. And go today living in light of it. There is nothing greater than the power of the living Scriptures to change you and motivate you to get this Good News out to those in your home, your job, your school, and those you work with.

Shall we pray?

Hymn # 347 “And Can It Be?”